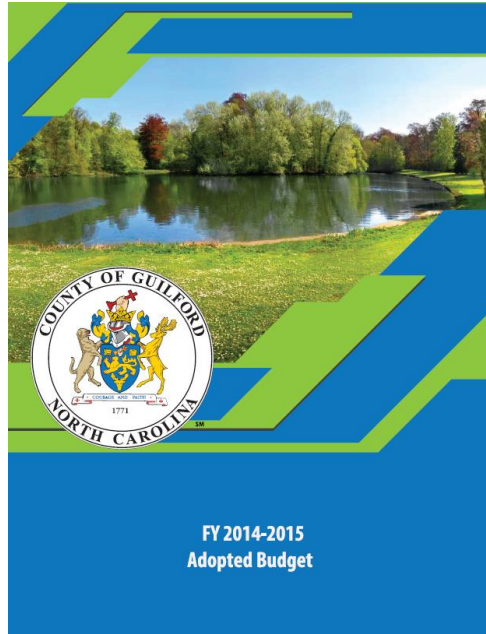


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FY 2014-2015 Adopted Budget

**Fiscal Year
2014-2015**

ADOPTED BUDGET



Guilford County Board of Commissioners

Bill Bencini, 2014 Board Chair
Hank Henning, 2014 Vice Chair
Alan Branson
Kay Cashion
Carolyn Q. Coleman
Bruce E. Davis
Jeff Phillips
Linda O. Shaw
Ray Trapp

County Manager

Marty K. Lawing

Office of Budget Management and Evaluation

Michael Halford, Budget Director
Tansy Ephriam Long, Senior Budget & Management Analyst
Randall Lyons, Budget & Management Analyst
Casey Smith, Senior Budget & Management Analyst

Cover

Gregg Fisher, Information Services
Information Services



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Guilford County

North Carolina

For the Fiscal Year Beginning

July 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Guilford County, North Carolina for its annual budget for the fiscal year beginning July 1, 2013. 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 communications device.

This 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 GFOA to determine its eligibility for another award.

**Guilford County Fiscal Year 2014-2015 Adopted Budget
Table of Contents**

COUNTY MANAGER'S RECOMMENDED BUDGET MESSAGE	i
BOARD CHANGES TO THE RECOMMENDED BUDGET	xiii
READER'S GUIDE TO THE BUDGET DOCUMENT	1
INTRODUCTION	
Reader's Guide to the Budget Document	1
County Vision, Values, and Mission	5
Organizational chart	6
Budget Development Process, Calendar, & Amendment Process	7
Budget and Financial Guidelines	12
Fund Structure	15
Summary of Revenues, Expenditures, & Changes in Fund Balance	19
GENERAL FUND SUMMARY INFORMATION	
Summary of Expenditures and Revenues	25
<i>General Fund Budgets by Department</i>	38
<i>County Support of General Fund Departments</i>	30
<i>Summary of Positions by Department</i>	32
<i>Summary of Position Changes</i>	34
Expenditures Discussion	
<i>Summary</i>	35
<i>Education & School Debt Repayment</i>	42
<i>Human Services</i>	46
<i>Public Safety</i>	48
<i>Debt Repayment - Other than for Education</i>	50
<i>Support Services</i>	51
<i>General Government</i>	53
<i>Community Services</i>	56
Revenues Discussion	
<i>Summary</i>	59
<i>Property Tax</i>	62
<i>Federal & State Funds</i>	66
<i>Sales Tax</i>	67
<i>User Fees & Charges</i>	68
<i>Other Revenues</i>	69
<i>Fund Balance</i>	70
Strategic Planning Process	73
County Goals	76
Budget by County Goals and Priorities	78

**Guilford County Fiscal Year 2014-2015 Adopted Budget
Table of Contents**

SERVICE AREAS & DEPARTMENTS

GENERAL GOVERNMENT

<i>Summary</i>	85
<i>Budget Management & Evaluation</i>	87
<i>Clerk to the Board</i>	91
<i>County Administration</i>	95
<i>County Attorney</i>	97
<i>County Commissioners</i>	101
<i>Elections, Board of</i>	103
<i>Finance</i>	106
<i>Human Resources</i>	110
<i>Internal Audit</i>	114
<i>Purchasing</i>	117
<i>Register of Deeds</i>	120
<i>Tax</i>	123

EDUCATION

<i>Summary</i>	127
<i>Guilford County Schools</i>	129
<i>Guilford Technical Community College</i>	159

HUMAN SERVICES

<i>Summary</i>	165
<i>Child Support Enforcement</i>	167
<i>Coordinated Services, Juvenile Crime Prevention, Human Services Community Agencies</i>	171
<i>Sandhills (Mental Health, Developmental Disabilities, Substance Abuse)</i>	176
<i>Public Assistance Mandates (Medicaid, Special Assistance to Adults, TANF)</i>	180
<i>Public Health</i>	182
<i>Social Services</i>	190
<i>Transportation</i>	196
<i>Veterans' Services</i>	199

PUBLIC SAFETY

<i>Summary</i>	203
<i>Animal Services</i>	205
<i>Court Alternatives</i>	209
<i>Emergency Services</i>	213
<i>Guilford Metro 9-1-1</i>	221
<i>Inspections</i>	225
<i>Law Enforcement</i>	231
<i>Other Protection/Court Services</i>	238
<i>Security</i>	243

**Guilford County Fiscal Year 2014-2015 Adopted Budget
Table of Contents**

SUPPORT SERVICES	
<i>Summary</i>	247
<i>Capital Infrastructure Needs</i>	249
<i>Facilities</i>	250
<i>Property Management</i>	256
<i>Information Services and Major County Technology Needs</i>	258
<i>Fleet Operations</i>	265
COMMUNITY SERVICES	
<i>Summary</i>	267
<i>Cooperative Extension</i>	269
<i>Recreation/Parks</i>	272
<i>Libraries</i>	278
<i>Economic Development, Community-Based Organization, Incentive Grants</i>	280
<i>Planning & Development</i>	283
<i>Soil & Water Conservation</i>	288
<i>Solid Waste</i>	292
DEBT SERVICE & INFORMATION	
<i>Summary</i>	297
<i>Estimated Annual Bond Debt Service Payments, Existing & Planned Issues</i>	299
<i>Debt Policies & Limitations (Statutory and Local)</i>	301
CAPITAL	
<i>Operating Capital Outlay Expenditures in General Fund</i>	305
<i>Capital Investment Plan (CIP) Overview</i>	306
<i>Summary of Active Capital Projects in County Capital Funds</i>	309
<i>Summary of Proposed Capital Projects in County Capital Funds</i>	312
<i>Estimated Operating Impacts of Proposed Capital Projects</i>	319
<i>CIP Funding Needs</i>	320
FIRE DISTRICTS	
<i>Rural Fire Protection Districts</i>	323
<i>Fire Districts & Tax Rates</i>	325
OTHER FUNDS	
<i>Room Occupancy & Tourism Development Fund</i>	329
<i>Internal Services Fund</i>	330

**Guilford County Fiscal Year 2014-2015 Adopted Budget
Table of Contents**

MULTI-YEAR PLANS

<i>Summary</i>	331
<i>Major Equipment Plan</i>	332
<i>Major Facilities Plan</i>	335
<i>Technology Plan</i>	339
<i>Vehicle Replacement Plan</i>	342

GLOSSARY

<i>Glossary of budget related terms</i>	343
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APPENDIX

<i>Adopted Budget Ordinance for Fiscal Year 2014-15</i>	351
<i>Guilford County Profile & Statistical Information</i>	367
<i>Community Based Organizations – Approved Allocations</i>	373



GUILFORD COUNTY ADMINISTRATIVE OFFICES

May 22, 2014

The Guilford County Board of Commissioners:

The Honorable Bill Bencini, Chairman
The Honorable Hank Henning, Vice-Chairman
The Honorable Alan Branson
The Honorable Katie S. (Kay) Cashion
The Honorable Carolyn Coleman
The Honorable Bruce Davis
The Honorable Jeff Phillips
The Honorable Linda Shaw
The Honorable Ray Trapp

Honorable Chairman and Members of the Board:

It is my privilege to present to you the recommended budget for Guilford County for the 2014-15 fiscal year. In accordance with the General Statutes of North Carolina, the budget is balanced and prepared under the guidelines of the North Carolina Local Government Budget and Fiscal Control Act. A copy of this document has been filed with the Clerk to the Board and posted on the county's website and is available for public inspection.

The improving economy is starting to have a positive impact on county revenue sources. Significant improvement in the unemployment rate on the national, state and local level has occurred since last year. In Guilford County the March unemployment rate was 6.7% compared to 8.4% for March 2013, but still remains higher than state and national jobless figures. With a higher percentage of the workforce employed positive trends are being reported in local retail sales, tax collection rates and building permits. Taxable retail sales have increased 3.16 percent, but are still not back to pre-recession levels. More property owners are paying their property taxes timely improving the tax collection rate and cash flow for the county. However, growth in the tax base is less than one percent. Year to date single family building permits in Guilford County through April 2014 are up approximately 5.8% over the same period in 2013. Existing home sales are down 20.8% since April 2013 and the average price of homes sold is

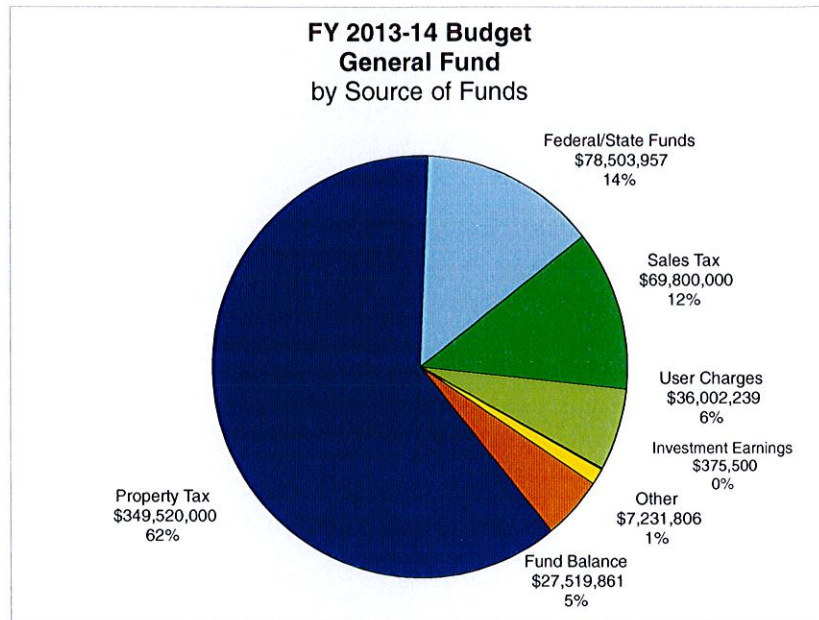
up 5.9%. The average price of a gallon of gasoline is \$3.62, up \$.20 over the same time last year. Guilford County's AAA credit rating was confirmed following a review by two of the major rating agencies during the current fiscal year. Population growth from 2010 to 2013 increased by 3.73%. Figures from 2012 to 2013 show a 1.12% growth, with the total number of Guilford County residents currently estimated at 506,610, compared to 488,406 in 2010.

The proposed budget includes a level of appropriation to maintain county service levels without rate, fee or tax increases with the exception of some fire district tax rates. It addresses employee compensation, covers the county's existing debt obligations and provides an increase for education and expands the county's emergency medical services performance capacity.

REVENUES

Total revenues are expected to increase by \$10.2 million next year as a recovery begins in the county's property tax and sales tax revenues. The amount of fund balance appropriated to balance the budget increases slightly by \$258,000.

No increase in the county's general property tax rate of \$0.77 per \$100 of assessed valuation is needed to balance the recommended budget.



Summary of Sources of Funds

	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Recommend	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Property Tax	\$ 351,640,219	\$ 346,123,000	\$ 346,307,931	\$ 349,520,000	\$ 3,397,000	1.0%	\$ 356,249,998
Federal/State Funds	\$ 86,853,947	\$ 77,016,053	\$ 77,241,328	\$ 78,503,957	\$ 1,487,904	1.9%	\$ 78,435,632
Sales Tax	\$ 67,166,202	\$ 64,900,000	\$ 64,900,000	\$ 69,800,000	\$ 4,900,000	7.6%	\$ 72,500,000
User Charges	\$ 36,979,917	\$ 35,475,554	\$ 35,493,554	\$ 36,002,239	\$ 526,685	1.5%	\$ 35,198,354
Investment Earnings	\$ 854,740	\$ 667,500	\$ 667,762	\$ 375,500	\$ (292,000)	-43.7%	\$ 375,500
Other	\$ 11,948,204	\$ 7,071,256	\$ 7,202,234	\$ 7,231,806	\$ 160,550	2.3%	\$ 7,101,799
Total Revenues	\$ 555,443,229	\$ 531,253,363	\$ 531,812,809	\$ 541,433,502	\$ 10,180,139	1.9%	\$ 549,861,283
Fund Balance	\$ 2,151,893	\$ 27,262,345	\$ 35,800,962	\$ 27,519,861	\$ 257,516	0.9%	\$ 19,483,771
Total	\$ 557,595,122	\$ 558,515,708	\$ 567,613,771	\$ 568,953,363	\$ 10,437,655	1.9%	\$ 569,345,054

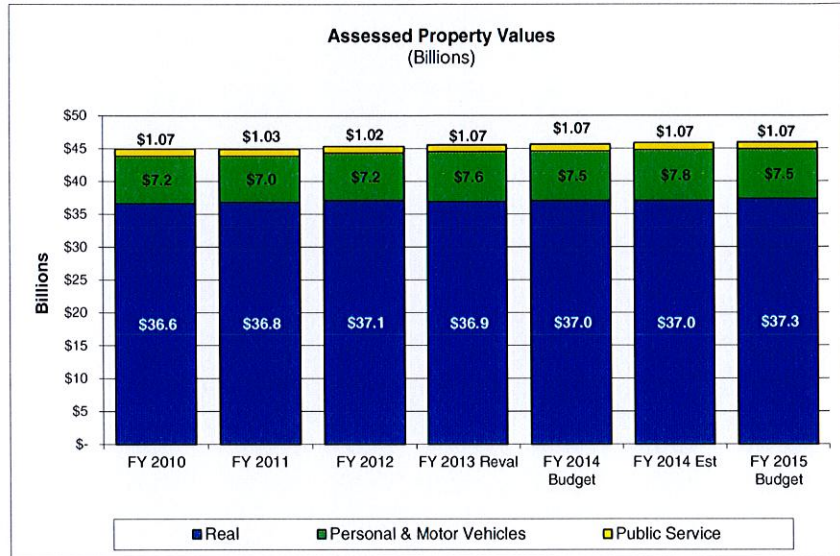
Property Tax

Tax Base & Rate

The overall tax base is projected to increase by 0.7% from the values used to prepare the FY 2013-14 budget. While the economic recovery has been progressing in Guilford County, a recently enacted state-mandated property exemption of custom software and a change to the appraisal factor for computer equipment has offset most of the value increase in real property.

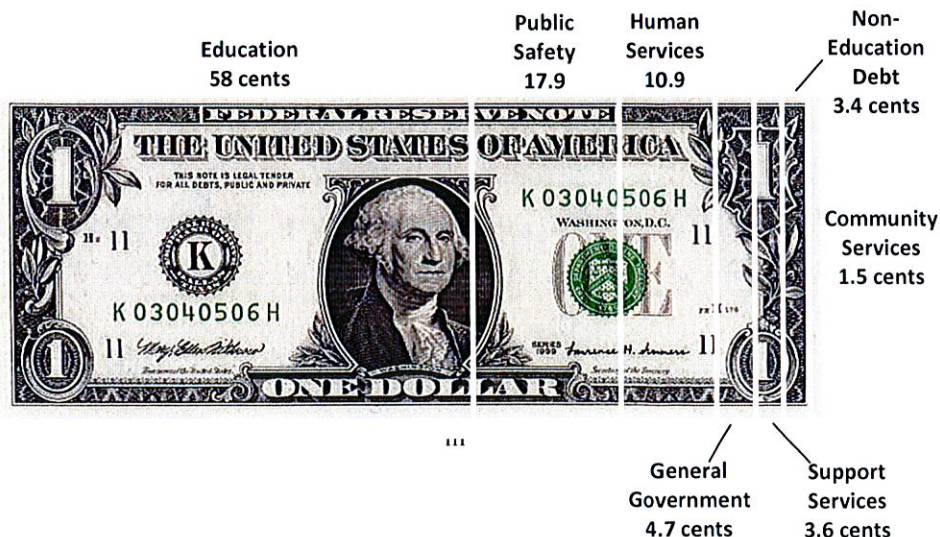
Motor vehicle values are an approximation of the value of vehicles for which property taxes were paid between and including January 2013 and December 2013. FY 2014-15 will be the first full budget year under the state's new Tax and Tag Together program which requires that

motor vehicle property taxes are paid at the same time vehicle registrations are renewed. A lack of historical data for the new state tax system makes projecting vehicle values and property tax revenues difficult. At the time this document was prepared, monthly vehicle tax payment amounts have nearly reached monthly receipts under the old system. As county residents become more familiar with the new tax payment requirements, current



vehicle property tax revenues are expected to exceed those received under the previous system. While changes to the way motor vehicle tax revenues are collected will eventually result in higher motor vehicle tax collection rates, the revenue counties currently budget for prior year motor vehicle tax payments is expected to decline significantly.

The changes noted above, a reduction in the discount rate of 0.5%, and a collection rate of approximately 97.8% (about one percentage point below the estimated final rate for FY 2013-14) are expected to generate an additional \$3.4 million in current and prior year property tax revenues. The following chart indicates how each dollar of property tax collected is used to support county services.



Federal & State Funds

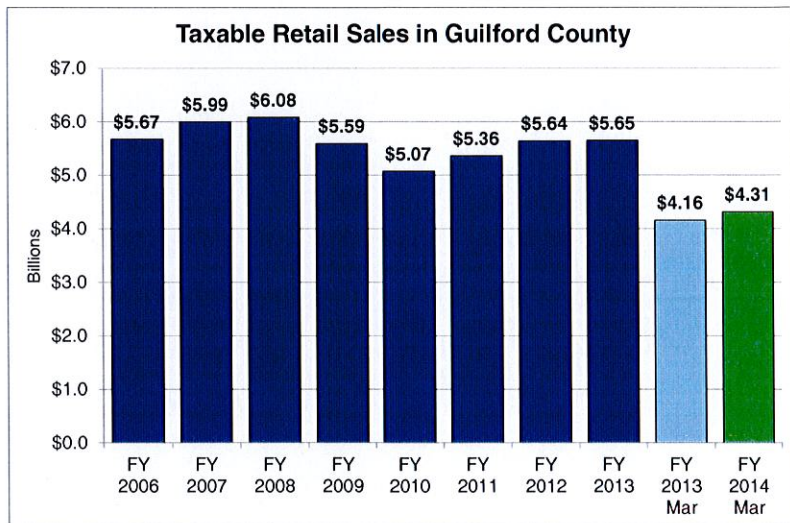
Revenues from the state and federal governments will increase by \$1.5 million to approximately \$78.5 million next year. Most of this increase is related to additional funding expected to be received by the Social Services department as it transitions to the state's new NC FAST Medicaid eligibility system. Staff time spent on work completed in the new system is reimbursed at a higher rate than in the old system. Increases in Social Services revenues are offset by \$360,000 of reductions in federal/state revenues and grants received by the Public Health Department.

The 2014-15 budget includes \$4.8 million in lottery revenues that are earmarked to help pay for school debt service. The budget assumes no change by the General Assembly to the current allocation of lottery funds; however, final changes to the state budget will not be made until later this year. American Recovery and Reinvestment Act (ARRA) funds that are also used to help pay for debt repayment are budgeted at \$2.69 million.

Sales Tax

Sales Tax revenues are budgeted at \$69.8 million for next fiscal year – \$4.9 million higher than the amount included in the FY 2013-14 budget.

Through March 2014, the latest month for which sales are available, taxable retail sales in Guilford County are up 3.8% over the same period last year. Actual sales tax receipts through the May 2014 distribution (seven of the twelve distributions the county receives annually), however, are up 13.5% over the same period last year. Lower levels of sales tax refunds for non-profits in Guilford County this year vs. last year account for the disparity between retail sales and sales tax receipts.



Unfortunately, these refunds change from month to month and can result in highly variable monthly and annual sales tax receipts.

The North Carolina Association of County Commissioners (NCACC) recommends that counties consider increases in sales tax revenues of 3 – 4%, depending on local economic conditions. Given the uncertainty surrounding the level of non-profit refunds and their impact on tax receipts, the FY 2014-15 sales tax budget reflects a 2% increase over estimated actual receipts for FY 2013-14. This equals a 7.6% increase from the current year's budget.

Fees & Charges

Total fees and charges for FY 2014-15 are expected to increase by \$527,000 next fiscal year. The budget includes increases in ambulance fees due to rising call volume and the addition of a new Reedy Fork ambulance unit (+\$1.4 million), additional jail fees received for housing federal and state inmates (+\$700,000), and higher building permit revenues (+\$140,000). These

increases are offset by reductions in Public Health Medicaid maximization fee revenues (-\$1 million) and, because of a reduced municipal election cycle next year, decreases in municipal election reimbursements.

Other Revenues

Other revenues are projected to decline by \$131,000, due in large part to a reduction of \$292,000 in anticipated investment earnings.

Fund Balance

The recommended budget includes a total Fund Balance appropriation of \$27.5 million from all sources. This is \$258,000 more than the amount used to balance the budget in FY 2013-14.

- The amount appropriated from unreserved, unrestricted fund balance is \$23.2 million, slightly less than the amount appropriated last year. An appropriation of this amount leaves approximately \$26 million, or 12.6% of General Fund expenditures, available above the minimum 8% reserve amount recommended by the Local Government Commission and required by the Board of Commissioners.

An additional \$4.3 million of restricted or designated fund balance is appropriated for the following uses:

- **Public Health - \$1.1 million** for expenses in program areas that generate Medicaid revenues.
- **Law Enforcement - \$783,337** of restricted Federal Forfeiture Funds, Unauthorized Substance Abuse Tax Funds, and locally designated Inmate Welfare funds. The Forfeiture and Substance Abuse Tax funds will be used to purchase various program supplies and equipment for Law Enforcement purposes. By law, these funds may only be used for law enforcement expenses. Inmate Welfare Funds will be used to pay for a new roof on the High Point Detention Facility and mental health services included in the county's inmate medical contract.
- **Mental Health Court - \$135,028** of Inmate Welfare Funds will be used to operate the county's Mental Health Court. This program provides assessments, treatment plans, and judicial monitoring for participants in an effort to avoid incarceration. The Board of Commissioners has directed that this program be funded using Inmate Welfare Funds.
- **Register of Deeds (ROD) Automation Funds - \$200,000** of funds restricted for technology and automation enhancements for the ROD department will be used to assist in the purchase of aerial photography and property change finder software that will be used for the county's next property revaluation. Because this data and software will be used by the ROD department, a portion of the overall software cost may be paid for using automation funds.
- **Debt Repayment Bond Premium Funds - \$2.08 million** of bond premium funds remaining from the sale of bonds in 2012 must be used next fiscal year for debt repayment.

EXPENDITURES

Summary of Expenditures by Service Category							
	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Recommend	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Education	\$ 257,106,223	\$ 265,905,756	\$ 265,927,329	\$ 273,506,839	\$ 7,601,083	2.9%	\$ 283,120,216
<i>includes Education debt repayment</i>							
Human Services	\$ 134,663,790	\$ 125,433,703	\$ 128,064,409	\$ 125,995,581	\$ 561,878	0.4%	\$ 127,500,696
Public Safety	\$ 98,280,073	\$ 97,469,664	\$ 99,963,773	\$ 100,740,131	\$ 3,270,467	3.4%	\$ 102,557,350
Non-Education Debt	\$ 15,902,781	\$ 15,647,023	\$ 15,649,155	\$ 15,354,261	\$ (292,762)	-1.9%	\$ 15,171,022
Support Services	\$ 15,881,543	\$ 17,047,236	\$ 17,991,645	\$ 16,973,211	\$ (74,025)	-0.4%	\$ 18,452,348
General Government	\$ 26,527,453	\$ 26,863,010	\$ 27,175,288	\$ 26,176,899	\$ (686,111)	-2.6%	\$ 27,074,244
Community Services	\$ 9,233,259	\$ 10,149,316	\$ 12,842,172	\$ 10,206,441	\$ 57,125	0.6%	\$ 10,487,123
Total Expenditures	\$ 557,595,122	\$ 558,515,708	\$ 567,613,771	\$ 568,953,363	\$ 10,437,655	1.87%	\$ 584,362,999
Permanent Positions	2,478.500	2,376.625	2,377.625	2,385.625	9.000	0.4%	2,385.625

Highlights of the proposed expenditure budgets for the County's service areas are described below:

Education

- Local operating funding for the Guilford County Schools (GCS) is increased by \$2.23 million, from \$177,130,398 to \$179,360,398. This appropriation increases the county's per pupil funding from \$2,332 to \$2,343. The operating allocation to GCS is based on the county Education Committee's funding formula recommendation which considers the average percent change in current property tax revenues (an indicator of the county's capacity to fund expenses) and the number of GCS and charter school students (an indicator of the demand for school services) as a basis for funding changes. The projected average change of these two formula components is 1.26%. As a result, the budget recommends that the operating allocation to GCS increase by 1.26%, or \$2,230,000.
- The budget also increases capital maintenance and repair funding for GCS by \$1.77 million (\$2 million to \$3.77 million). The extra capital maintenance and repair funds will allow the school system to address additional high priority school maintenance needs.
- The operating allocation for Guilford Technical Community College (GTCC) is increased by \$900,000 to \$13,297,690. The additional support is allocated to assist the College in paying for the operating costs of new facilities, including the new Cameron Campus and Aviation Classroom Building, and other expenses for which the county is responsible for funding. The budget recommends a capital maintenance and repair appropriation of \$1.5 million, the same amount as appropriated in FY 2013-14.
- Debt service for school and community college facilities is projected to be \$75.6 million in next year, an increase of approximately \$200,000 over the current year's budget. Over the last year, the county has repaid over \$41 million of outstanding debt for school and community college construction needs.
- The county is able to delay a more substantial increase in debt repayment expense next year by implementing a line of credit program using Bond Anticipation Notes to fund education construction needs until the next bond issue is sold. While this helps with the FY 2014-15 budget, the county will face a significant increase in debt service in future years to fully fund projects approved by the Board of Commissioners. Unless an

additional source of recurring revenue is identified, substantial reductions in county programs and service levels will be required. One option available to counties is a 0.25% sales tax, which could generate \$14 million annually for education needs. The additional sales tax, which must be approved by voters and levied by the Board of Commissioners, could be considered in the November general election and implemented in spring 2015.

Human Services

- Funding for the County's Human Services will increase by \$562,000, or 0.4%, in the recommended budget. This includes the elimination of 7.5 positions in the Public Health Department because of expired or expiring grant funds and the addition of a Human Services Director position should the Board of Commissioners approve the consolidation of the Public Health and Social Services departments. The budget also provides full funding for a Social Work Program Manager position added by the Board during the current fiscal year for the Family Crisis and Justice Center, a new initiative of the Board to assist victims of domestic abuse.
- The recommended Social Services budget will increase by approximately \$1 million, although additional intergovernmental reimbursement revenues will more than offset the change in expense. The additional funds will be used for overtime and temporary personnel services as the department implements the Medicaid eligibility component of North Carolina's NC FAST software and increased foster care expenses for children placed in Social Services custody. The recommended budget also includes \$250,000 of technology funds to transition Aging/Adult Services and Child Welfare social workers from paper to electronic records. The county will be reimbursed for approximately 50% of the costs of this initiative. The budget also reflects a reduction in the state funding for child day care of approximately \$1.1 million.
- New for FY 2014-15 is a mandate that counties maintain ad valorem operating appropriations to local public health departments at FY 2010-11 adopted levels. After considering potential exclusions (e.g., discontinued contracts with Guilford Adult and Child Health that were included in the FY 2010-11 budget), the recommended budget proposes a local funding increase of \$2.2 million for Public Health to bring the county's support to the mandated level. This increase in local funding will fill the void created by expected reductions in federal and state funds, certain Medicaid revenues, and the appropriation of restricted Health Department Medicaid fund balance. Because of these reductions in non-county revenues, the overall change in the Public Health budget is approximately \$322,000. The additional funds will be used to purchase technology to support electronic medical records and provide contracted nurse practitioner services at the Evans-Blount Clinic to improve access to care for uninsured, low-income individuals within Guilford County.
- In January 2013, the county completed a merger of the Guilford Center (the department that provided mental health, developmental disabilities, and substance abuse services) with Sandhills Center, a multi-county human services management entity. The merger agreement called for the county to maintain a local funding appropriation to Sandhills of \$9.9 million. As a result of efficiency gains made by two of the agencies that Sandhills contracts with to provide local services, the annual appropriation for FY 2014-15 has been reduced by \$226,000. This funding reduction will not result in a decrease in services provided.
- Funding for community agencies that provide various human services programs will decrease from \$214,549 to \$156,800. No new agencies are funded and allocations to

existing agencies reflect the recommendations of a staff committee established to review applications in accordance with the Board of Commissioners' policy on community based organization funding.

Public Safety

- Funding for the County's public safety departments will increase by approximately \$3.27 million, or 3.4%. The budget recommends the addition of eight Detention Officer positions (the Sheriff requested 19 new detention positions) to enhance staffing at the Greensboro and High Point Detention Center. Additional federal inmate revenues and a reduction in the Sheriff's requested overtime budget will fund these positions. An additional 12 Emergency Services positions are also recommended for assignment to the new Reedy Fork base to address increases in call volume and system coverage. Increases in ambulance fee revenue will offset most of the costs of the new positions. One vacant inspector position will be eliminated in the Inspections Department.
- In addition to the new detention positions discussed above, the Law Enforcement budget includes \$530,000 of Inmate Welfare Fund Balance to replace the High Point Detention Center roof, \$310,000 for an extended equipment warranty program to cover major equipment in the Greensboro Detention Center now that the original warranties are expiring, and \$390,000 of additional vehicle funding, which, when added to the current budget, will allow the department to replace 40 of its vehicles with condition issues and/or the highest miles (>110,000 miles). The budget also includes funding for an anticipated increase in the county's required contribution to the Law Enforcement Special Separation Allowance Fund. Finally, the Sheriff requested six new patrol deputies, but those positions are not included in the recommended budget.
- The recommended budget includes an appropriation in the capital fund of \$350,000 for the county's share of space in Greensboro's new Reedy Fork Fire Station. This cooperative co-location arrangement means the county will not need to build a separate ambulance base at a cost of more than \$3 million. The Emergency Services budget also includes funds for substantial increases in the cost of various medical supplies and drugs used on the county's ambulances (+\$320,000), as well as \$1 million to replace four ambulances and one truck. The average number of miles on the vehicles recommended for replacement exceeds 290,000.
- The budget recommends \$245,000 to fund an increase in the county's share of the Guilford-Metro 911 Communication Center (GM 911) budget. GM 911 is the emergency communications center jointly operated and funded by the county and the City of Greensboro. The county's share of GM 911 costs is based on the prior calendar year's number of calls to GM 911 for county services. The county will pay 34% of GM 911's expenses in FY 2014-15, up from 32% in FY 2013-14.
- The Security Department's budget will increase by just over \$110,000, primarily due to an increase in the cost of contracted security services and the purchase of replacement digital video recording equipment.
- The FY 2014-15 recommended budget increases the fire tax rates for 12 fire districts or overlay districts to provide funding for departmental operations and capital needs, including continued repayment of County funds used to purchase new radios. The budget recommends a reduction in the tax rate in one district. The tax rate increases were requested by the fire districts and will allow districts to continue to implement recommendations included in the recent fire study, including the replacement of aging fire trucks, safety equipment, facility repairs, and other staffing and operational needs.

General Government, Support Services, and Capital

- Funding for General Government and Support Services, together, will decrease by \$760,137, or -1.7%. A total of 5.5 positions are eliminated from the County Administration, Facilities, Information Services, Elections, and Finance departments. One new position, a Legal Assistant, is recommended for the County Attorney to assist with increases in cases related to the termination of parental rights and other legal matters.
- The county's share of group insurance costs for retirees is budgeted in the Human Resources Department. Prior to FY 2013-14, retirees were included in the county's self-funded plan, supplemented by employee/retiree contributions. During FY 2013-14, the Board of Commissioners approved the transfer of retirees 65 years of age and older to a Medicare Advantage insurance plan at a contracted per member per month charge. This new plan resulted in a reduction in the county's share of retiree insurance cost. A net decrease in retiree insurance of \$767,000 is included in the recommended budget (Medicare Advantage savings less additional costs for new retirees). Note: Employees hired on/after July 1, 2009 are not eligible to participate in the county's retiree health care plan.
- The Elections budget will decrease by \$627,000 as a result of a cyclical drop in the number of elections planned for FY 2014-15, the elimination of building rental charges, and the elimination of one vacant position.
- The budgets for the Board of Commissioners, Clerk to the Board, and County Administration have been reorganized to better reflect the proper distribution of costs between three departments. For example, the Commissioners' budget will now include meeting web streaming and voting system costs. Decreases in the Clerk and County Administration budgets offset increases in the Commissioner's budget. Overall, the budget for these three departments decreases by over \$30,000.
- The recommended Tax Department budget includes new funding for motor vehicle collection fees under the Tax and Tag Together system (\$118,000) and contract tax audit expenses in place of contingency fee payments (\$225,000). These increases are partially offset by a \$93,000 reduction in the cost of advertising delinquent tax notices.
- The budget also includes \$280,000 (\$80,000 in Tax and \$200,000 in Register of Deeds) to purchase aerial imaging and property change finder software in preparation for the next property revaluation process, scheduled to be completed by January 1, 2017. Because the software can be used by the Register of Deeds department, that department's share of the software can be paid for with a part of the county's fund balance that must be used for automation and other technology enhancements.
- Although technically not a part of the FY 2014-15 budget appropriation, it is recommended that the Board of Commissioners make a one-time transfer either in this fiscal year or shortly after the beginning of the next fiscal year, from the General Fund to the County Building Construction Fund to set aside money to pay for major capital needs identified in the proposed Capital Investment Plan (CIP). The Board may wish to appropriate some of the extra motor vehicle tax revenue the county has received in FY 2012-13 as a result of the overlap of tax collections from the old and new motor vehicle systems. A long-term, sustainable funding source for major capital infrastructure projects needs to be identified in order to complete projects identified in the CIP without the use of additional debt financing. Staff will work with the Board during FY 2014-15 to identify funding strategies and their impacts on the CIP and general county operations.

Community Services

- Funding for the County's Community Services will increase by \$57,000, or 0.6%.
- The Park & Open Space budget will decrease by approximately \$132,000 in FY 2014-15 as one-time expenses related to consolidation are no longer included in the budget, positions are reclassified and aligned with the county's park philosophy and policies, and regular equipment replacement scheduled are resumed.
- Funding for the Greensboro, High Point, Gibsonville, and Jamestown Libraries is maintained at the amount appropriated for the current year, despite the fact that a decrease in funding is called for under the terms of the county's library funding agreements with each of the municipalities. A supplemental agreement with each municipality will be needed if the Board approves the recommended level of library funding rather than the amount of support called for in the current funding contract.
- The Cooperative Extension (CES) budget is \$84,000 higher than that adopted for FY 2013-14. CES is operated by North Carolina State University (NCSU) under a Memorandum of Understanding (MOU) between NCSU and Guilford County. CES employees are state employees of NCSU or NC A&T University, and the county shares in the expense of the programs as outlined in the MOU. Just over \$44,000 of the budget increase for CES is attributed to fewer departmental vacancies and the county's share of proposed pay and health insurance increases for state employees. The budget also includes \$38,000 for a new roof at the Agriculture Center.
- The overall Economic Development budget will increase by approximately \$18,000. This budget includes funding for payments under the county's incentive grant program and assistance for local economic development agencies and community-based organizations. Major changes from last year's budget include the resumption of support for Downtown Greensboro (\$40,000) and new support for High Point's The City Project (\$30,000), two agencies organized to stimulate investment and activity in the center cities. A complete list of expected incentive grant payments and allocations to economic development agencies and community-based organizations is included in the Community Services and Appendices sections of this document.

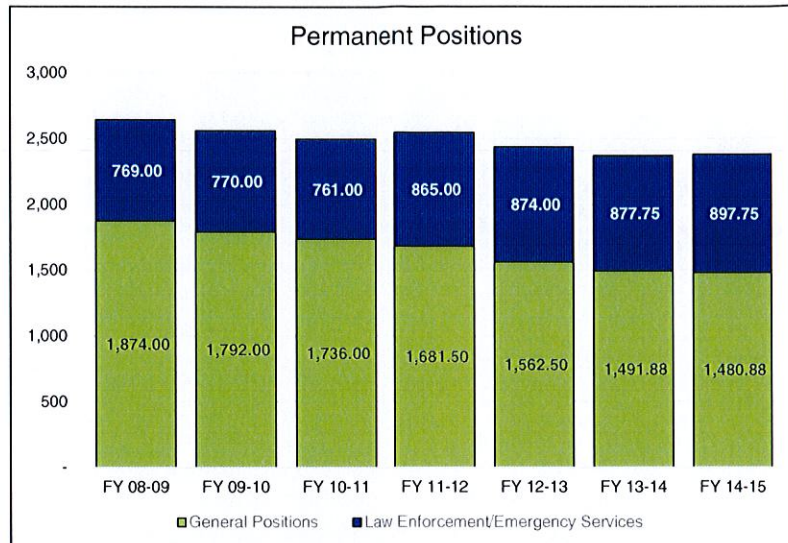
Non-Education Debt

- Non-Education Debt repayment is expected to decrease by \$300,000 to \$15.35 million in FY 2014-15 as the County continued to repay borrowed funds used to construct the new Greensboro Detention Facility and other non-education facilities. Over the last year, the county has paid down over \$10 million of outstanding debt for non-educational needs. This budget is projected to decrease next year by \$180,000.

Staffing and Employee Compensation

Staffing

The recommended budget increases General Fund staffing by nine positions from 2,369.63 to 2,378.63. This is a net change that takes into account the budget's elimination of 14 positions, the Board-approved addition of one position for the Family Justice and Crisis Resource Center, and the addition of 22 positions for Law Enforcement, Human Services, Emergency Services, and the County Attorney.



Overall, the number of permanent positions has fallen by more than 264 since FY 2008-09, including the positions eliminated with the merger of The Guilford Center with Sandhills Center. Based on data collected by the North Carolina Association of County Commissioners in FY 2013-14, Guilford County has the second lowest number of employees per 1,000 residents, at 4.7 employees for every 1,000 residents. The average for all counties is over 42% higher at 6.7 employees for every 1,000 residents.

Employee Compensation

The recommended budget includes a merit pool equivalent to 2% of salaries and benefits. Under the proposed plan, employee merit pay increases will be awarded based on job performance and may be more or less than 2% based on individual performance scores. The first year net cost of the merit program is \$1.19 million (\$1.44 million less expected reimbursement revenue from non-county sources). A full year's net cost is approximately \$2.1 million. The recommended budget also proposes that merit increases be applied for all employees on the same date during the middle of the fiscal year, rather than on individual employee anniversary dates. A common merit date will provide for more efficient performance evaluation and merit application processes.

Compensation Study Reserve

The FY 2014-15 budget includes \$2 million of set-aside funds for potential salary adjustments that may be needed as a result of the county's current compensation study. This study is due to be completed by the end of the current fiscal year. \$1 million of these funds have been distributed to several of the largest department budgets. The remaining \$1 million is included in the Human Resources budget for possible adjustments in the county's other departments. Once the study is completed and compensation adjustments, if any, are determined, funds will be moved between departments as necessary.

Other Benefits

Last fiscal year, the Board of Commissioners modified the county's 401k benefit for employees other than sworn Law Enforcement officers. Instead of a flat contribution of 5% of an employee's pay into a 401k account, the county now matches an employee's 401k contribution, up to 5% of pay. At the time the change was implemented, approximately 60% of employees made contributions to the county's 401k plan. After a year under the new county match plan, the percentage of employees making 401k contributions has increased to 71%. This additional

participation will increase the county's share of contributions by approximately \$500,000. Although additional employee participation will mean additional funds are needed in FY 2014-15, the change to a county match has reduced the overall county cost of the 401k benefit by about \$2 million since FY 2012-13.

The budget also includes the county's share of health insurance for employees and retirees. Although the cost of health insurance will not increase next fiscal year, the number of covered retirees will increase, offsetting some of the savings generated by the Board's decision to move certain retirees from the county's self-funded insurance plan to a Medicare Advantage plan. Overall, the county's group insurance budget is projected to decrease by nearly \$810,000.

Future Outlook

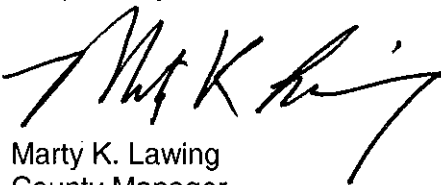
I believe that through continued strategic allocation and utilization of the county's financial resources the county is well positioned for the future. The capital needs for county government are relatively small. Due to workforce reductions, the county owns ample facilities to accommodate all service departments. Improved planning and allocation of resources and a strategy to fund small capital projects on a pay as you go basis could allow the county to defer capital construction requiring debt obligations for many years.

Of major concern is the debt associated with existing and future school capital facility needs and operating costs that will loom large over the foreseeable future. I am cautiously optimistic that the North Carolina General Assembly will take action to restore the school lottery funding for school construction to statutory levels. This would mean an additional \$5 million that was lost in Guilford County when the funding was capped at \$100 million statewide. The one quarter cent local option sales tax is another potential source of revenue that could help meet the operating, capital and debt service needs of the Guilford County Schools and reduce the upward pressure on the ad valorem tax rate. Staff will be prepared to discuss the mechanics and merits of a referendum on the tax during the budget review process if this is an option the Board would like to explore.

I want to thank the county Department Directors for the excellent job they have done in the current fiscal year in managing resources and for offering strategic and well planned budget requests for FY 2014-15. We continue to be in an environment of identifying reductions when possible to offset operating cost increases. I would also like to commend Michael Halford and his staff for their role in compiling this document and including all of the changes and refinements.

It is with much gratitude that I thank the Board of Commissioners for your support during my first year as your County Manager. Your guidance, direction and leadership have been invaluable. I look forward to working with you in the coming weeks to finalize a budget that will meet the needs of our great county for FY 2015.

Respectfully submitted,



Marty K. Lawing
County Manager

Guilford County
FY 2014-15 Recommended Budget
Staff and Board Changes

Department	Expense	Revenue	Net County Funds Impact
GENERAL FUND - Recommended Budget	\$ 568,953,363	\$ 568,953,363	
Staff Changes:			
Law Enforcement			
Remove High Point Detention Roof Replacement and reduce appropriation of Inmate Welfare Fund fund balance	\$ (530,000)	\$ (530,000)	\$ -
Move administration of ABC Bottle Tax Funds/ADS Contract			
Coordinated Services	\$ (165,500)	\$ (165,500)	\$ -
Sandhills	\$ 165,500	\$ 165,500	\$ -
Adjust set-aside for potential compensation study impacts			
Human Resources	\$ (51,514)	\$ -	\$ (51,514)
Public Health	\$ 51,514	\$ -	\$ 51,514
Planning & Development			
Terminate Oak Ridge contract for Planning services. Town to hire own Planner.	\$ (350)	\$ (15,000)	\$ 14,650
Other Protection - Mental Health Court			
Adjust appropriation of Inmate Welfare Fund fund balance to match projected expense.	\$ -	\$ (2,103)	\$ 2,103
Economic Development - Incentive Grants			
Adjust budget to reflect updated estimates for FY 2014-15 payments	\$ (215,833)	\$ -	\$ (215,833)
Staff Changes TOTAL	\$ (746,183)	\$ (547,103)	\$ (199,080)
Board Changes:			
Changes through June 13, 2014:			
Community Based Organizations			
Junior Achievement	\$ 10,000	\$ -	\$ 10,000
West End Ministries - Leslie's House	\$ 25,000	\$ -	\$ 25,000
YMCA Greensboro - Hayes Taylor	\$ 20,000	\$ -	\$ 20,000
YMCA High Point - Carl Chavis	\$ 3,300	\$ -	\$ 3,300
Youth Focus - Transitional Living Program	\$ (20,000)	\$ -	\$ (20,000)
YWCA Greensboro	\$ 3,300	\$ -	\$ 3,300
YWCA High Point	\$ 20,000	\$ -	\$ 20,000
			\$ -
Economic Development Agencies			
East Market Street Development	\$ 8,000		\$ 8,000
Greensboro Economic Development Partnership	\$ (25,000)		\$ (25,000)
High Point Economic Development	\$ 25,000		\$ 25,000
Piedmont Triad Film Commission	\$ (25,000)		\$ (25,000)
Changes on June 19, 2014:			
Economic Development Agencies			
Eliminate Shakespeare Festival funding	\$ (30,000)		\$ (30,000)
Increase High Point Arts Council funding	\$ 10,000		\$ 10,000

Guilford County
 FY 2014-15 Recommended Budget
 Staff and Board Changes

Department	Expense	Revenue	Net County Funds Impact
Public Safety			
Add One Step Further Funding (in Court Services)	\$ 100,000		\$ 100,000
Other			
Reduce Employee Merit Pool from 2% to 1%	\$ (720,000)	\$ (120,000)	\$ (600,000)
Board Changes TOTAL	\$ (595,400)	\$ (120,000)	\$ (475,400)
Sub-total of Changes	\$ (1,341,583)	\$ (667,103)	\$ (674,480)
Adjustment to Fund Balance to balance budget		\$ (674,480)	\$ 674,480
GENERAL FUND - Revised Total	\$ 567,611,780	\$ 567,611,780	\$ -
ROOM OCCUPANCY/TOURISM DEVELOPMENT TAX FUND - Recommended Budget	\$ 5,122,202	\$ 5,122,202	\$ -
Room Occupancy/Tourism Development			
Increase expenses/revenues to ensure adequate pass-through budget available in FY 2014-15.	\$ 377,798	\$ 377,798	\$ -
ROOM OCCUPANCY/TOURISM DEVELOPMENT TAX FUND - Revised Total	\$ 5,500,000	\$ 5,500,000	\$ -

ORDINANCE CHANGES

Add IX.D.:

The Manager is authorized to dispose of sell, lease or otherwise dispose of any county property except real property, with a value of less than \$5,000 as authorized by NC Session Law 1973, Chapter 220, House Bill 677.

Add to existing IX.A.:

To the extent permitted by law, the Register of Deeds fees are as prescribed by law; it is recognized herein that the Register ~~may waive any fees incurred by law enforcement personnel in the execution of their duties~~ **in his discretion may waive fees incurred by the District Attorney's Office and Public Defender's Office for the 18th Judicial District in the execution of their duties.**

(Note change to language presented to Board at its June 13, 2014 budget meeting.)

READER'S GUIDE TO THE GUILFORD COUNTY BUDGET DOCUMENT

The Annual Budget Document for Guilford County is grouped into nine primary sections, each with a specific theme and purpose. Taken together, they comprise a document designed to meet the information needs of a broad base of users. The following are the sections in the order in which they appear in the budget document.

INTRODUCTION

This section provides general introductory information on the budget, the budget development process, and overall revenues and expenditures. It includes the following sections.

- ***Manager's Message & County Goals***
The original Manager's message describes the objectives for the County based on priorities previously discussed by the Board of Commissioners. It covers important issues such as the tax rate, budget issues and objectives, changes in services, fund balance, personnel, schools, and other changes that are incorporated into the annual budget.
- ***Vision, Values, and Mission***
County's Vision, Values, and Mission statement and functional goals.
- ***Organizational Chart*** of County functional areas and related departments.
- ***Budget Development and Amendment Information***
This section includes a description of the budget development process used to prepare the annual budget. It includes a copy of the budget development calendar, as well as an outline of the requirements that must be followed to amend the budget during the year.

This section also includes a summary of the budget financial guidelines that are used when developing the annual budget.

Finally, this section discusses the fund structure used to account for the financial affairs of the County, as well as the specific ways expenses and revenues are reported in the budget (Basis of Budgeting) and in the annual financial report (Basis of Accounting).

- ***Summary of Revenues, Expenditures, and Changes in Fund Balances***
This section includes several tables of summary information that provide the reader with a snapshot of the overall resources budgeted by the County. The data is presented in summary form for all budgeted funds and by individual major fund.

READER'S GUIDE TO THE GUILFORD COUNTY BUDGET DOCUMENT

GENERAL FUND SUMMARY INFORMATION

This section provides additional information regarding the General Fund, the primary operating fund of Guilford County.

- It includes a discussion of the major **expenditure** and **revenue** categories, information on historical trends, and details regarding the development of the estimates included in the adopted budget. Also included is a table showing how much **county funding is provided for each department**. Some departments have access to non-county sources of revenue, which reduces the amount of locally-raised funds (e.g., property tax, sales tax) that is needed to support department services. This chart shows how the county allocates the funding over which it has the most control.
- A comparison of prior and current year **staffing levels** and changes is also presented.

COUNTY GOALS, PRIORITIES, & STRATEGIC PLAN SUMMARY INFORMATION

This section provides information about the County's broad community goals, priorities, and the strategic plan. Also included is a presentation of the budget by goal and priority. County goals and priorities identified in the strategic plan guide many of the decisions made in the development of the budget.



Further Community Achievement



Improve Quality of Life & Manage Growth



Ensure Community Health & Safety



Maintain Efficient, Effective, & Responsive Governance

Goal icons and color bars appear at the top of each department page offering an easy way to tie specific departmental services to the broader goals of the community.

FUNCTIONAL AREAS and DEPARTMENTS

County services are grouped into six general functions: **General Government, Education, Human Services, Public Safety, Support Services, and Community Services**.

Each functional area has its own section in this document. The first two pages of each section include **summary information regarding the overall expenditures and revenues for each function**.

The remaining pages of each functional section are comprised of individual **department pages**. These pages provide additional details about the County's specific departments.

READER'S GUIDE TO THE GUILFORD COUNTY BUDGET DOCUMENT

The department service pages link each department to one or more county goals and priorities, as indicated by color bars and icons at the top of each page. The pages also show the expenditures and revenues associated with each department in a Budget Summary. Actual expenditures and revenues for FY 2013, the adopted budget for FY 2014, the amended budget for FY 2014 (includes changes to the adopted budget during the year), and the adopted budget for FY 2015 are included. The Board can only adopt a budget for the coming fiscal year, but to provide a long-term perspective of county issues, a Plan Budget for FY 2016 is provided, as well. Also displayed are each department's purpose and goals, budget highlights, major accomplishments, performance measures, and future issues.

INSPECTIONS							
Leslie Bell, ACIP, Planning Director 400 W. Market St., PO Box 3427, Greensboro, NC 27402 (336) 641-3334							
Links to County Goals and Strategic Priorities							
COUNTY GOAL: Improve Quality of Life & Manage Growth PRIORITY: Clean & Green Community							
Links to County Goals and Strategic Priorities:							
COUNTY GOAL: Ensure Community Health & Safety PRIORITY: Injury Prevention & Emergency Response							
BUDGET SUMMARY							
	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Inspections	1,947,480	2,064,675	2,065,112	2,053,242	-11,433	(0.6%)	2,077,006
EXPENSE							
Personnel Services	1,895,441	1,999,821	1,999,821	1,977,550	-22,265	(1.1%)	2,030,320
Supplies & Materials	7,877	11,441	11,878	40,800	29,159	254.9%	11,800
Other Services & Charges	44,396	53,413	53,413	35,086	-18,327	(34.3%)	35,086
Other	-35	0	0	0	0	0.0%	0
Total Expense	1,947,480	2,064,675	2,065,112	2,053,242	-11,433	(0.6%)	2,077,006
REVENUE							
Licenses and Permits	812,411	671,500	671,500	817,481	145,981	21.7%	817,481
Charges for Services	39,470	30,000	30,000	49,500	19,500	65.0%	49,500
Appropriated Fund	6,510	6,510	6,510	0	-6,510	(100.0%)	0
Balance	340	0	0	0	0	0.0%	0
Miscellaneous Revenues	340	0	0	0	0	0.0%	0
Total Revenue	858,731	708,010	708,010	866,981	158,971	22.5%	866,981
County Funds	1,088,749	1,356,665	1,357,102	1,186,261	-170,404	(12.6%)	1,210,025
Positions	25,000	25,000	25,000	24,000	-1,000	(4.0%)	24,000
DEPARTMENTAL PURPOSE & GOALS							
The Inspections and Permitting Division is a State-mandated program that falls under the Public Safety Service Area. The overall goal of the Division is to protect the lives, health and property of Guilford County citizens via enforcement of the International Building Code with North Carolina Amendments and per North Carolina General Statute (NCGS) 153A, Article 18 (more							

DEBT REPAYMENT & INFORMATION

The County issues debt, primarily through the issuance of general obligation bonds, to help fund large capital projects including new schools, detention facilities, emergency services bases, and other government needs.

- This section includes information about the annual **debt service payments** that must be made to pay for County debt.
- A graph and chart are included to provide the reader with an understanding of the **total general obligation debt requirements** for existing and planned debt over the next 20 plus years.
- It also includes information regarding the **legal debt limits** and **local guidelines** that govern the amount of debt the County can issue.

CAPITAL

This section includes two categories: **“operating” capital expenditures** included in the budget (generally, those that cost between \$5,000 and \$100,000) and a summary of the **major capital projects** (generally, those that cost \$100,000 or more) that are included in the County's 10-year Capital Investment Plan (CIP).

- A **list of all operating capital expenditures** for General Fund departments is included in this section.

READER'S GUIDE TO THE GUILFORD COUNTY BUDGET DOCUMENT

- In addition, a summary of the proposed CIP, including the **estimated operating budget impacts** of capital projects and required funding, is also presented.

FIRE DISTRICTS

This section includes information about the county's Rural Fire Districts that operate in areas of the county without a municipal fire department. Information about fire tax rates and the services provided by each fire district is included in this section.

OTHER FUNDS

This section contains summary information regarding the two other funds of the County that include appropriations in the adopted budget. These funds are the Room Occupancy and Tourism Development Fund, and Internal Services Fund

MULTI-YEAR PLANS

The county engages in a number of multi-year planning processes for major expenditures. These plans help the county prepare for major purchases in future years. This section includes plans for major facility maintenance/repair needs, major equipment purchases, technology initiatives, and vehicle replacement over the next two fiscal years. These plans will be extended to five future years during FY 2014-15.

GLOSSARY

- A list of terms related to governmental budgeting and accounting.

APPENDICES

The following information is contained in the Appendices section:

- ***Budget Ordinance***
The annual budget is formally adopted at the time the Board of Commissioners adopts a budget ordinance. The ordinance includes specific expenditure and revenue appropriations for the County's departments, as well as the ad valorem tax rates and levies. The ordinance also delineates the authority of the County Manager to amend the budget during the year and to enter into certain contractual agreements. Other provisions cover restrictions on contingency funds and compensation/allowances of the County Commissioners.
- **Guilford County Profile & Demographics**
- **Community-Based & Economic Development Organization Funding**

If you have any questions or would like more information about any part of the Guilford County budget, please call the Budget Management and Evaluation Department at (336) 641-3275.



Vision

Guilford County is a place that...

Creates **Prosperity** and **Educational Opportunity** for all its citizens;
Views **Diversity** as a strength and strives for equality;
Provides freedom through **Safe and Healthy** communities; and
Values **economic growth**, producing a *Rich Quality of Life*.

Values

Those who choose to live, work, learn and play in Guilford County will appreciate and value:

- A rich quality of life;
- An exceptional infrastructure;
- Economic opportunity; and
- An innovative, inclusive, open and collaborative government.

The County promotes an exceptional infrastructure made possible by its:

- Strategic efforts to recruit industry and expand businesses in the area;
- Success in encouraging students attending our universities to live and work here after graduation;
- Carefully planned growth and development to avoid untenable traffic issues and ensure adequate infrastructure and school and safety resources are in place;
- Provision of excellent and safe schools offering both traditional and nontraditional educational opportunities to meet the needs of every student;
- Commitment to public health, mental health, social services and public safety; and
- Innovative substance abuse and crime programs focused on education, prevention, intervention, rehabilitation and treatment.

Quality of life is enhanced by the availability throughout the county of:

- Safe and healthy neighborhoods;
- Extraordinary parks and recreational opportunities;
- Protected environment and natural resources, and preserved open space and historic areas; and
- Public transportation.

County leaders facilitate this community by:

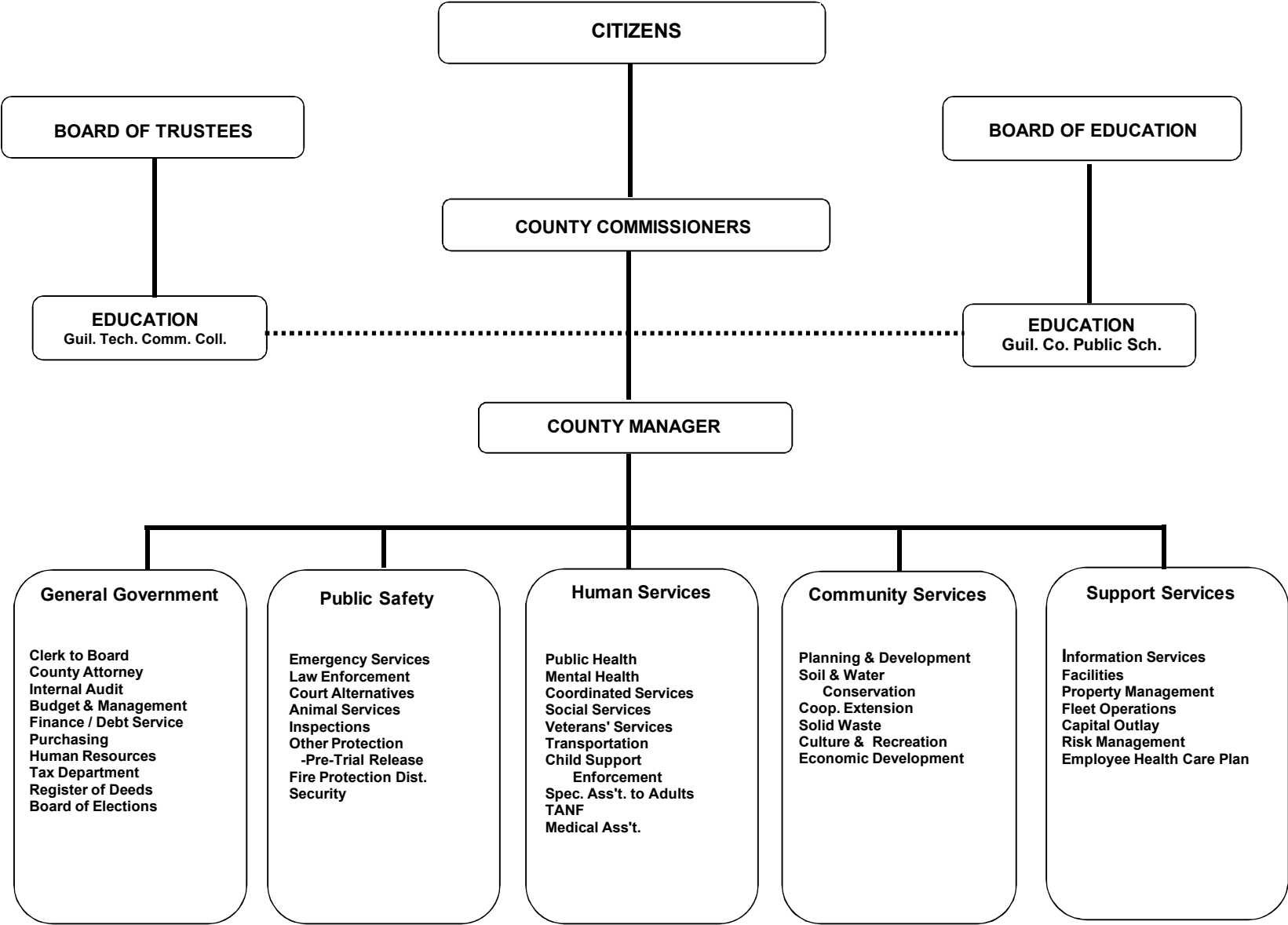
- Being responsive to their constituency;
- Supporting volunteer resources and community groups working to improve the county;
- Working collaboratively with schools and regional governments;
- Striking a balance between growth and development and protection of land, environment and heritage; and
- Providing representation for decision making to a cross-section of the community.

Mission

As public servants we will...

Provide Efficient, Effective, Responsive government that meets the public's needs and improves our community.

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



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

THE BUDGET DEVELOPMENT 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 initiate a three-phase process:

- REQUEST by Departments
- RECOMMENDED by Manager
- APPROVED by Board of Commissioners

DEPARTMENT REQUESTS

At the start of the budget development process, 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, formulae for calculating fringe benefits, etc. The departments are made aware of the budgetary goals and specific policies that the Board of Commissioners has established to govern the development of the annual budget.

The departments are required to narratives describing their operations, plans for the next budget year, performance information, and expenditure and revenue requests by function/source. Expenditure and revenue requests are divided into three categories:

- Base – expenditures/revenues that are needed to support existing programs at existing service levels
- Expansion – expenditures/revenues associated with new programs or expanded service levels
- Cuts – expenditure/revenue reductions associated with programs proposed for elimination or reductions in service levels.

Information is requested for the next budget year and for a second planning year. While the Board of Commissioners cannot formally adopt the planning year budget, inclusion of the data provides a long-term perspective of county issues and the future impacts of decisions made for FY 2014-15.

Budget requests and related information is also received from external organizations funded by the County, including the Guilford County Schools, Guilford Technical Community College, and county fire districts.

Staff committees are convened to evaluate department requests for major facility maintenance projects, large equipment purchases, vehicle acquisitions, and major technology expenditures. The focus is on prioritizing the requests and developing and updating multi-year inventories of needs.

THE BUDGET DEVELOPMENT PROCESS

Finally, 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.

MANAGER'S RECOMMENDED BUDGET

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; identifies adjustments 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 Board and selected departments are also conducted to receive BOC input prior to a final recommendation from the Manager.

The Budget Director and County Manager, working in conjunction with the budget staff, develop a recommended budget to be presented to the Board, along with the budget message in May.

BOARD APPROVED BUDGET

The Board of Commissioners, or a Board-appointed sub-committee, the County Manager and the Budget Director schedule work sessions to discuss the Recommended Budget, if such sessions are requested by the Commissioners. The North Carolina General Statutes require that a public hearing on the budget be held before its adoption.

The Board reacts to the Recommended Budget, and the tax rates proposed to fund the recommendation. Adjustments are made to the Recommended Budget, based upon Board direction, citizens' input from public hearings, legislative actions, and other factors that arise during deliberations.

The General Statutes of North Carolina require the adoption of a budget by June 30.

In accordance with the General Statutes of North Carolina, the County prepares and adopts its budget for the General Fund, Fire Protection District Funds, County Building Construction Fund, and the Room Occupancy and Tourism Development Tax 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.

**GUILFORD COUNTY
DEPARTMENT BUDGET CALENDAR
FY 2014-2015**

2014

January 6	Department goals and objectives due
January 16 & 17	Board Retreat
January 24	Budget Kick-Off and budget directions distributed to departments
March 3	Department budgets due
March 10 - April 4	Manager - Department meetings to review budget requests Manager - Fire District meetings to review budget requests
April 22	Budget Committee Work Session
May 1	Budget Committee Work Session
<i>May 1</i>	<i>Statutory deadline for School Superintendent to present budget and budget message to the Board of Education</i>
<i>May 15</i>	<i>Statutory deadline for Board of Education (GCS) and Board of Trustees (GTCC) to present budget request to Board of Commissioners</i>
May 22	Manager's Recommended Budget to Board of Commissioners
May 29	Board work session on Recommended Budget, 3:00 p.m.
June 5	PUBLIC HEARING on the Recommended FY 2014-2015 Budget
June 12	Board work session on Recommended Budget, 3:00 p.m.
June 13	Board work session on Recommended Budget, 3:00 p.m.
June 19	Adoption of Budget Ordinance
June 30	Statutory deadline for Board of County Commissioners to adopt the Budget Ordinance

THE BUDGET AMENDMENT PROCESS

LEVEL OF BUDGETARY CONTROL

Budgets in the General Fund and annually budgeted projects in the Capital Projects Funds are legally controlled at the department level. For these funds, the budget is appropriated by the Board by department or project. Any amendments that increase or decrease departmental budgets or projects must follow certain approval processes as described below. Projects in the Capital Projects Fund with project-length budgets are controlled by project. The legal level of control varies for the Special Revenue Funds. Appropriations in the Rural Fire District Fund are by rural fire tax district; the appropriations in the Room Occupancy/Tourism Development Tax Fund are on a fund basis.

Modifications to the original budget occur throughout the year for a variety of reasons. These modifications take one of four forms: (1) Budget Transfers; (2) Budget Revisions up to \$30,000; (3) Budget Revisions over \$30,000; (4) Budget Revisions from Technology Pool.

BUDGET TRANSFERS

Budget transfers usually originate at the department level and are submitted to the Budget Department for processing. Transfers adjust various line items within the department's budget, but do not affect the overall total for the department. The request includes a justification and the conditions resulting in the availability of funds to support the transfer. Budget transfers may not be used to provide funding for the creation of unauthorized positions. The assigned Budget Analyst reviews the request and, upon approval, makes the adjustment in the financial system.

BUDGET REVISIONS

Up to \$30,000 - The County Manager is authorized in the Budget Ordinance to make transfers between departments within the same fund of up to \$30,000 per transaction. These budget revisions are treated in much the same manner as Budget Transfers with one exception -- the County Manager is required to report each revision of this nature to the Board at its next regularly scheduled meeting. As with Budget Transfers, these Budget Revisions may not be used to create unauthorized positions or raise salaries.

The County Manager is also 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.

\$30,000 and above - Budget Revisions in equal to or in excess of \$30,000 require the approval of the Board of Commissioners. 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 Board. For this reason, additional supplemental information regarding the reason for the revision may be required.

Technology Items & Other Centrally Calculated Budget Line Items

The County Manager is authorized to transfer funds 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/she deems necessary. The County Manager is also authorized to transfer funds budgeted in the General Fund insurance, salaries & benefits, energy, and facility expense (53100 - Routine Building Maintenance/Repair, 53110 - Maintenance of Lawns/Grounds, 53290 - Special Facilities Maintenance/Repair) accounts to the same accounts in other departments within the General fund to adjust for projected expenditure patterns. Each such transfer shall be reported to the Board of Commissioners at its next regular meeting.

BASIS OF BUDGETING and BASIS OF ACCOUNTING

Basis of Budgeting

All funds of the County are budgeted for and accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statutes. Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the costs for goods or services are incurred (except for unmatured principal and interest on general long-term debt, which are recognized when due). The County maintains encumbrance accounts under which purchase orders, contracts and other commitments are reserved against available appropriations.

The appropriations in the General Fund and annually budgeted projects in the Capital Projects Funds are formally budgeted and legally controlled on a departmental basis. Projects in the Capital Projects Funds with project-length budgets are controlled by project. The legal level of control varies for the Special Revenue Funds. Appropriations in the Rural Fire District Fund are by rural fire tax district; the appropriations in the Room Occupancy/Tourism Development Tax Fund are on a fund basis.

Concurrent with the adoption of the annual budget ordinance, the County approves a balanced financial plan for the Internal Service Fund. A financial plan is balanced when estimated expenses do not exceed estimated revenues. Any change in the financial plan during the year must be approved by the Board of County Commissioners.

Basis of Accounting

Basis of accounting refers to how revenues and expenditures or expenses and related assets and liabilities are recognized in the accounts and reported in the combined financial statements. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues, except for property taxes, to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except for the agency funds which have no measurement focus. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

BUDGET FINANCIAL POLICIES & GUIDELINES

Guilford County's financial policies and guidelines ensure fiscal strength and accountability, as well as guide the County in managing resources used to carry out governmental functions for its citizens. The guidelines presented below are specifically related to the development, adoption, and management of the budget.

The County's budget is prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act (North Carolina General Statutes, Chapter 159). The Budget and Fiscal Control Act regulates North Carolina governmental units in financial matters.

Operating Budget and Fund Balance

1. The County will operate under an annual balanced budget ordinance whereby the sum of the net revenues and appropriated fund balances equals the expenditure appropriations as required by The Local Government Budget and Fiscal Control Act.
2. Guilford County's annual budget shall be adopted by July 1st of the new fiscal year, and shall begin on July 1 and end June 30.
3. The Board of Commissioners shall review and determine the property tax rate each fiscal year. The tax rate will be based on the county's cost of providing general government services.
4. Unreserved, undesignated fund balance of the General Fund at fiscal year end shall not fall below 8% of the subsequent year's adopted budget.
5. At June 30th, the minimum level of fund balance available for appropriation that should be on hand is 8% of the prior year's expenditures.
6. Revenues and expenses shall be budgeted at realistic levels that both avoid shortfalls and accurately reflect expenditure requirements.
7. The County shall avoid funding continuing expenses with one-time revenues.
8. The County will not assume funding responsibility for expired grant funded programs and positions without Board approval.
9. Amendments to the annual budget shall be made in accordance with Section VIII of the Budget Ordinance.
10. The County shall have its accounts independently audited at the close of each fiscal year by a certified public accountant.

Capital Projects

1. The County shall prepare and present to the Board of Commissioners an updated 10-year Capital Investment Plan (CIP) each year.
2. Capital projects included in the CIP should cost at least \$100,000, take more than one year to complete, and have a useful life of at least 10 years. Other items may be included if they represent a substantial investment of County funds.
3. Anticipated changes in operating expenses related to capital projects shall be identified in the CIP and included in the appropriate departments in the annual operating budget.
4. The County shall transfer from the General Fund to the County Building Construction Fund annually an amount equal to the scheduled contribution according to the Future Capital Needs Financing Schedule.
5. The Board of Commissioners will authorize individual capital projects by approving a balanced capital project ordinance in accordance with state statutes.

Debt

1. The approval, sale and repayment of debt for the County are determined by North Carolina statutes and regulations.
2. Per the state statutes, net debt shall not exceed 8% of the appraised value of property subject to taxation (NCGS 159-55).
3. Local policy places additional restrictions and guidance on the use of debt financing and debt structuring beyond the terms of the General Statutes:
 - a. Net general obligation debt per capita should not exceed \$3,000.
 - b. Net general obligation debt as a percentage of assessed valuation should not exceed 3.0%.
 - c. Net general obligation debt service as a percentage of the operating budget should not exceed 15.0%.
4. Debt affordability will be determined using an objective, analytical approach. This process involves the comparison of generally accepted standards and guidelines.
5. Selection of debt instruments is made with reference to risk, cost, and term.
6. The County will seek to maintain its high bond ratings.
7. The County shall seek to increase the level of pay-as-you-go funding for major capital projects to reduce reliance on debt financing.



FUND STRUCTURE

Guilford County uses a fund accounting system to account for its operations. This accounting method groups financial activities of common purposes into various "funds." In compliance with the North Carolina Local Government Budget and Fiscal Control Act, the County adopts an annual budget ordinance for all funds except the projects within the Community Development Special Revenue Fund authorized by grant ordinance; certain projects within the County Building Construction, Water and Sewer Construction, and School Capital Outlay Capital Projects Funds authorized by project ordinance; the Internal Service Fund and Trust and Agency Funds.

Shaded funds are included in the annual budget ordinance For FY 2014-15. Other funds are presented for information only to present a complete picture of the County's fund structure.

Fund	Description	Category	Type	Appropriated in Budget Ordinance
GENERAL	Primary operating fund for the County. Accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.	Governmental	General	Yes
COUNTY BUILDING CONSTRUCTION	Accounts for capital projects in which the assets are retained entirely or in part by the County. (Note: Specific capital project budgets are appropriated by project ordinances. The amount appropriated in this fund in the budget ordinance reflects the County's contribution from the General Fund for various capital needs.)	Governmental	Capital Projects	Yes, partially
RURAL FIRE DISTRICTS	Accounts for voter-approved property taxes levied to provide fire protection services. Separate accounts are established within this fund for each of the 22 fire protection districts.	Governmental	Special Revenue	Yes
ROOM OCCUPANCY/TOURISM DEVELOPMENT TAX	Accounts for occupancy taxes collected from various hotels, motels, and similar establishments in Guilford County. Under North Carolina General Statutes, Chapter 988, Guilford County levies a three percent occupancy tax. The County remits 70% of the net proceeds to the Greensboro/Guilford County Tourism Development Authority and the remaining 30% to the City of High Point.	Governmental	Special Revenue	Yes
INTERNAL SERVICES FUND	Accounts for the County's risk management services provided to other departments of the County on a cost reimbursement basis.	Proprietary	Internal Services	Financial Plan is prepared
WATER & SEWER CONSTRUCTION	Accounts for the construction of water and sewer lines and facilities which are transferred to the cities and towns upon completion.	Governmental	Capital Projects	No
SCHOOL CAPITAL OUTLAY	Accounts for the construction of school buildings and facilities for the Guilford County Board of Education and Guilford Technical Community College.	Governmental	Capital Projects	Yes, partially
COMMUNITY DEVELOPMENT 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.	Governmental	Special Revenue	No
LAW ENFORCEMENT OFFICER'S SPECIAL SEPARATION ALLOWANCE	Accounts for the activities of a single employer, public employee retirement system, which accumulates resources for pension benefit payments to qualified law enforcement officers.	Fiduciary	Pension Trust	No

Fund	Description	Category	Type	Appropriated in Budget Ordinance
TAX COLLECTION	Accounts for property, occupancy, and/or privilege taxes collected by the County Tax Collector in his/her capacity as agent for various municipalities, a special district, and an authority.	Fiduciary	Agency	No
FINES & FORFEITURES	Accounts for fines and forfeitures collected by the County that are required to be remitted to the Guilford County Board of Education.	Fiduciary	Agency	No
REPRESENTATIVE PAYEE	Accounts for funds deposited with the Mental Health and Social Services Departments for the benefit of specified clients being served by the County.	Fiduciary	Agency	No
NC TREASURER'S VEHICLE INTEREST	Accounts for three percent additional interest collected on the first month's interest assessed on delinquent registered motor vehicle property taxes as per House Bill 1779. The additional interest is remitted to the NC Department of State Treasurer monthly and will be used by the Division of Motor Vehicles to create a combined motor vehicle registration renewal and property tax collection system.	Fiduciary	Agency	No

**Guilford County
FY 2014-15 Budget
Funds Matrix**

Department	General Fund	Room Occupancy/ Tourism Development	Fire Funds	Total	Internal Services Financial Plan
General Government					
County Commissioners	\$ 462,288			\$ 462,288	
Clerk to the Board	\$ 169,882			\$ 169,882	
County Administration	\$ 1,333,157			\$ 1,333,157	
County Attorney	\$ 1,906,070			\$ 1,906,070	
Human Resources	\$ 8,756,543			\$ 8,756,543	
Budget and Management	\$ 474,407			\$ 474,407	
Internal Audit	\$ 511,337			\$ 511,337	
Finance	\$ 2,478,943			\$ 2,478,943	
Purchasing	\$ 388,429			\$ 388,429	
Tax	\$ 5,611,566			\$ 5,611,566	
Register of Deeds	\$ 2,268,141			\$ 2,268,141	
Elections	\$ 1,695,768			\$ 1,695,768	
	\$ 26,056,531	\$ -	\$ -	\$ 26,056,531	\$ -
Education					
Guilford County Schools	\$ 183,130,398			\$ 183,130,398	
Guilford Technical Community College	\$ 14,797,690			\$ 14,797,690	
	\$ 197,928,088	\$ -	\$ -	\$ 197,928,088	\$ -
Community Service					
Planning and Development	\$ 727,621			\$ 727,621	
Cooperative Extension Service	\$ 584,601			\$ 584,601	
Solid Waste	\$ 1,098,589			\$ 1,098,589	
Soil & Water	\$ 257,494			\$ 257,494	
Culture & Libraries	\$ 1,827,807			\$ 1,827,807	
Recreation (Parks)	\$ 3,431,121			\$ 3,431,121	
Economic Devel & Assistance	\$ 2,013,699			\$ 2,013,699	
Room Occupany/Tourism Development	\$ -	\$ 5,500,000		\$ 5,500,000	
	\$ 9,940,932	\$ 5,500,000	\$ -	\$ 15,440,932	\$ -
Debt Repayment					
Debt Repayment	\$ 90,933,012			\$ 90,933,012	
	\$ 90,933,012	\$ -	\$ -	\$ 90,933,012	\$ -
Human Services					
Public Health	\$ 31,262,327			\$ 31,262,327	
Mental Health	\$ 9,674,000			\$ 9,674,000	
Social Services	\$ 70,023,056			\$ 70,023,056	
Public Assistance Mandates	\$ 5,649,394			\$ 5,649,394	
Child Support Enforcement	\$ 5,994,303			\$ 5,994,303	

**Guilford County
FY 2014-15 Budget
Funds Matrix**

Department	General Fund	Room Occupancy/ Tourism Development	Fire Funds	Total	Internal Services Financial Plan
Transportation-Human Serv	\$ 1,573,497			\$ 1,573,497	
Veteran Services	\$ 124,772			\$ 124,772	
Coordinated Services	\$ 1,497,510			\$ 1,497,510	
	\$ 125,798,859	\$ -	\$ -	\$ 125,798,859	\$ -
Public Safety					
Security	\$ 1,632,888			\$ 1,632,888	
Law Enforcement	\$ 63,794,042			\$ 63,794,042	
Emergency Services	\$ 25,467,466			\$ 25,467,466	
Inspections	\$ 2,053,242			\$ 2,053,242	
Court Alternatives	\$ 2,563,284			\$ 2,563,284	
Animal Services	\$ 3,119,455			\$ 3,119,455	
Other Protection	\$ 1,389,936			\$ 1,389,936	
Fire Districts	\$ -		\$ 15,182,828	\$ 15,182,828	
	\$ 100,020,313	\$ -	\$ 15,182,828	\$ 115,203,141	\$ -
Support Services					
Information Services	\$ 8,751,963			\$ 8,751,963	
Facilities	\$ 7,383,031			\$ 7,383,031	
Fleet Operation	\$ 799,051			\$ 799,051	
Risk Retention - Liability, Wk Comp, Property	\$ -			\$ -	\$ 3,189,966
Health Care & Wellness	\$ -			\$ -	\$ 38,263,174
	\$ 16,934,045	\$ -	\$ -	\$ 16,934,045	\$ 41,453,140
TOTAL EXPENDITURES	\$ 567,611,780	\$ 5,500,000	\$ 15,182,828	\$ 588,294,608	\$ 41,453,140
SOURCES OF FUNDS					
Property Taxes	\$ 349,520,000		\$ 12,543,229	\$ 362,063,229	
Federal & State Funds	\$ 78,383,957			\$ 78,383,957	
Sales Taxes	\$ 69,800,000		\$ 1,969,865	\$ 71,769,865	
User Charges	\$ 35,987,239			\$ 35,987,239	\$ 40,263,174
Other	\$ 7,607,306	\$ 5,500,000		\$ 13,107,306	\$ 80,000
Fund Balance	\$ 26,313,278		\$ 669,734	\$ 26,983,012	\$ 1,109,966
TOTAL SOURCES OF FUNDS	\$ 567,611,780	\$ 5,500,000	\$ 15,182,828	\$ 588,294,608	\$ 41,453,140

Summary of FY 2014-2015 Budget

Appropriated Funds

Summary of Revenues, Expenditures, and Changes in Fund Balances

Actual expenses for FY 2013-14 will be available once audited amounts are available in Fall 2014.

	Actual FY 2012-13	Adopted FY 2013-14	Amended FY 2013-2014	Adopted FY 2014-15	vs. Adopted		Plan FY 2015-16
					\$ chg	%	
SUMMARY OF ALL APPROPRIATED FUNDS							
Revenues & Other Sources of Funds							
Property Taxes (current & prior years)	\$ 362,377,206	\$ 356,514,098	\$ 356,699,029	\$ 362,063,229	\$ 5,549,131	1.6%	\$ 368,987,091
Federal & State Funds	\$ 86,853,947	\$ 77,016,053	\$ 77,647,355	\$ 78,383,957	\$ 1,367,904	1.8%	\$ 78,435,630
Sales Taxes	\$ 69,157,461	\$ 66,780,002	\$ 66,780,002	\$ 71,769,865	\$ 4,989,863	7.5%	\$ 74,564,022
User Charges	\$ 36,979,917	\$ 35,475,554	\$ 35,493,554	\$ 35,987,239	\$ 511,685	1.4%	\$ 35,183,354
Other (includes Transfers In)	\$ 17,373,930	\$ 13,238,756	\$ 13,385,070	\$ 13,107,306	\$ (131,450)	-1.0%	\$ 12,977,299
TOTAL Revenues	\$ 572,742,461	\$ 549,024,463	\$ 550,005,010	\$ 561,311,596	\$ 12,287,133	2.2%	\$ 570,147,396
Expenditures & Other Uses of Funds							
<i>Type of Expense</i>							
Personnel Services	\$ 171,209,921	\$ 168,351,501	\$ 168,367,567	\$ 170,220,328	\$ 1,868,827	1.1%	\$ 175,083,690
Operating Expenses	\$ 282,067,966	\$ 276,641,083	\$ 284,388,562	\$ 287,843,257	\$ 11,202,174	4.0%	\$ 288,437,257
Human Services Assistance	\$ 33,625,694	\$ 37,492,882	\$ 37,411,957	\$ 36,427,622	\$ (1,065,260)	-2.8%	\$ 36,427,622
Debt Repayment	\$ 83,625,917	\$ 91,024,691	\$ 91,048,396	\$ 90,933,012	\$ (91,679)	-0.1%	\$ 100,363,151
Capital Outlay	\$ 4,586,266	\$ 3,495,612	\$ 5,152,370	\$ 2,870,389	\$ (625,223)	-17.9%	\$ 4,184,384
TOTAL Expenditures	\$ 575,115,764	\$ 577,005,769	\$ 586,368,852	\$ 588,294,608	\$ 11,288,839	2.0%	\$ 604,496,104
Service Area							
General Government	\$ 26,527,453	\$ 26,863,010	\$ 27,175,288	\$ 26,056,531	\$ (806,479)	-3.0%	\$ 27,022,727
Education & Education Debt	\$ 257,106,223	\$ 265,905,756	\$ 265,927,329	\$ 273,506,839	\$ 7,601,083	2.9%	\$ 283,120,217
Human Services	\$ 134,663,790	\$ 125,433,703	\$ 127,918,589	\$ 125,798,859	\$ 365,156	0.3%	\$ 127,613,811
Public Safety	\$ 111,270,002	\$ 110,459,725	\$ 113,023,566	\$ 115,203,141	\$ 4,743,416	4.3%	\$ 117,458,475
Support Services	\$ 15,881,543	\$ 17,047,236	\$ 17,991,645	\$ 16,934,045	\$ (113,191)	-0.7%	\$ 18,452,346
Community Services	\$ 13,763,973	\$ 15,649,316	\$ 18,683,280	\$ 15,440,932	\$ (208,384)	-1.3%	\$ 15,657,506
Non-Education Debt	\$ 15,902,781	\$ 15,647,023	\$ 15,649,155	\$ 15,354,261	\$ (292,762)	-1.9%	\$ 15,171,022
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
TOTAL Expenditures	\$ 575,115,765	\$ 577,005,769	\$ 586,368,852	\$ 588,294,608	\$ 11,288,839	2.0%	\$ 604,496,104
Excess (Deficiency) of Revenues over Expenditures	\$ (2,373,304)	\$ (27,981,306)	\$ (36,363,842)	\$ (26,983,012)	\$ 998,294	-3.6%	\$ (34,348,708)
Beginning Fund Balance*	\$ 142,051,209	\$ 139,677,905	\$ 139,677,905	\$ 151,498,057	\$ 11,820,152	8.5%	\$ 124,515,045
Ending Fund Balance*	\$ 139,677,905	\$ 111,696,599	\$ 103,314,063	\$ 124,515,045	\$ 12,818,446	11.5%	\$ 90,166,337

* Not all fund balance is available to spend. See the county's Comprehensive Annual Financial Report for more information.

** Because of strong revenue and expense performance, particularly the "extra" months of motor vehicle tax receipts as a result of the state's change to the timing of tax payments, the county's fund balance is estimated to increase by approximately \$11.8 million by the end of FY 2013-14. The beginning balance in the FY 2014-15 Adopted Budget column has been adjusted accordingly.

Summary of FY 2014-2015 Budget

Appropriated Funds

Summary of Revenues, Expenditures, and Changes in Fund Balances

Actual expenses for FY 2013-14 will be available once audited amounts are available in Fall 2014.

	Actual FY 2012-13	Adopted FY 2013-14	Amended FY 2013-2014	Adopted FY 2014-15	vs. Adopted		Plan FY 2015-16
					\$ chg	%	
GENERAL FUND							
The county's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds presented below.							
Revenues & Other Sources of Funds							
Property Taxes (current & prior years)	\$ 351,640,219	\$ 346,123,000	\$ 346,307,931	\$ 349,520,000	\$ 3,397,000	1.0%	\$ 356,250,000
Federal & State Funds	\$ 86,853,947	\$ 77,016,053	\$ 77,647,355	\$ 78,383,957	\$ 1,367,904	1.8%	\$ 78,435,630
Sales Taxes	\$ 67,166,202	\$ 64,900,000	\$ 64,900,000	\$ 69,800,000	\$ 4,900,000	7.6%	\$ 72,500,000
User Charges	\$ 36,979,917	\$ 35,475,554	\$ 35,493,554	\$ 35,987,239	\$ 511,685	1.4%	\$ 35,183,354
Other (includes Transfers In)	\$ 12,802,944	\$ 7,738,756	\$ 7,885,070	\$ 7,607,306	\$ (131,450)	-1.7%	\$ 7,477,299
TOTAL Revenues	\$ 555,443,229	\$ 531,253,363	\$ 532,233,910	\$ 541,298,502	\$ 10,045,139	1.9%	\$ 549,846,283
Expenditures & Other Uses of Funds							
<i>Type of Expense</i>							
Personnel Services	\$ 171,209,921	\$ 168,351,501	\$ 168,367,567	\$ 170,220,328	\$ 1,868,827	1.1%	\$ 175,083,690
Operating Expenses	\$ 264,547,323	\$ 258,151,022	\$ 265,898,501	\$ 267,160,429	\$ 9,009,407	3.5%	\$ 268,136,144
Human Services Assistance	\$ 33,625,694	\$ 37,492,882	\$ 37,411,957	\$ 36,427,622	\$ (1,065,260)	-2.8%	\$ 36,427,622
Debt Repayment	\$ 83,625,917	\$ 91,024,691	\$ 91,048,396	\$ 90,933,012	\$ (91,679)	-0.1%	\$ 100,363,151
Capital Outlay	\$ 4,586,266	\$ 3,495,612	\$ 5,152,370	\$ 2,870,389	\$ (625,223)	-17.9%	\$ 4,184,384
TOTAL Expenditures	\$ 557,595,121	\$ 558,515,708	\$ 567,878,791	\$ 567,611,780	\$ 9,096,072	1.6%	\$ 584,194,991
Service Area							
General Government	\$ 26,527,453	\$ 26,863,010	\$ 27,175,288	\$ 26,056,531	\$ (806,479)	-3.0%	\$ 27,022,727
Education & Education Debt	\$ 257,106,223	\$ 265,905,756	\$ 265,927,329	\$ 273,506,839	\$ 7,601,083	2.9%	\$ 283,120,217
Human Services	\$ 134,663,790	\$ 125,433,703	\$ 127,918,589	\$ 125,798,859	\$ 365,156	0.3%	\$ 127,613,811
Public Safety	\$ 98,280,073	\$ 97,469,664	\$ 100,033,505	\$ 100,020,313	\$ 2,550,649	2.6%	\$ 102,657,362
Support Services	\$ 15,881,543	\$ 17,047,236	\$ 17,991,645	\$ 16,934,045	\$ (113,191)	-0.7%	\$ 18,452,346
Community Services	\$ 9,233,259	\$ 10,149,316	\$ 13,183,280	\$ 9,940,932	\$ (208,384)	-2.1%	\$ 10,157,506
Non-Education Debt	\$ 15,902,781	\$ 15,647,023	\$ 15,649,155	\$ 15,354,261	\$ (292,762)	-1.9%	\$ 15,171,022
TOTAL Expenditures	\$ 557,595,122	\$ 558,515,708	\$ 567,878,791	\$ 567,611,780	\$ 9,096,072	1.6%	\$ 584,194,991
Excess (Deficiency) of Revenues over Expenditures	\$ (2,151,893)	\$ (27,262,345)	\$ (35,644,881)	\$ (26,313,278)	\$ 949,067	-3.5%	\$ (34,348,708)
Beginning Fund Balance*	\$ 140,451,989	\$ 138,300,096	\$ 138,300,096	\$ 150,129,223	\$ 11,829,127	8.6%	\$ 123,815,945
Ending Fund Balance*	\$ 138,300,096	\$ 111,037,751	\$ 102,655,215	\$ 123,815,945	\$ 12,778,194	11.5%	\$ 89,467,237

* Not all fund balance is available to spend. See the county's Comprehensive Annual Financial Report for more information.

** Because of strong revenue and expense performance, particularly the "extra" months of motor vehicle tax receipts as a result of the state's change to the timing of tax payments, the county's fund balance is estimated to increase by approximately \$11.8 million by the end of FY 2013-14. The beginning balance in the FY 2014-15 Adopted Budget column has been adjusted accordingly.

**Summary of FY 2014-2015 Budget
Appropriated Funds**

Summary of Revenues, Expenditures, and Changes in Fund Balances

Actual expenses for FY 2013-14 will be available once audited amounts are available in Fall 2014.

	Actual FY 2012-13	Adopted FY 2013-14	Amended FY 2013-2014	Adopted FY 2014-15	vs. Adopted		Plan FY 2015-16
					\$ chg	%	
RURAL FIRE DISTRICTS FUND							
Transactions relating to the operation of the 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 Commissioners, with the adoption of the Budget Ordinance, establishes the tax rate for each district annually. The districts also receive funding from their shares of the local option sales taxes levied by the County.							
<i>All funds are consolidated here. For information about a specific district, please refer to the Other Funds section of this document.</i>							
Revenues & Other Sources of Funds							
Property Taxes	\$ 10,736,987	\$ 10,391,098	\$ 10,391,098	\$ 12,543,229	\$ 2,152,131	20.7%	\$ 12,737,091
Sales Taxes	\$ 1,991,259	\$ 1,880,002	\$ 1,880,002	\$ 1,969,865	\$ 89,863	4.8%	\$ 2,064,022
Other	\$ 40,272	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
TOTAL Revenues	\$ 12,768,518	\$ 12,271,100	\$ 12,271,100	\$ 14,513,094	\$ 2,241,994	18.3%	\$ 14,801,113
Expenditures & Other Uses of Funds							
Operating	\$ 12,989,929	\$ 12,990,061	\$ 12,990,061	\$ 15,182,828	\$ 2,192,767	16.9%	\$ 14,801,113
TOTAL Expenditures	\$ 12,989,929	\$ 12,990,061	\$ 12,990,061	\$ 15,182,828	\$ 2,192,767	16.9%	\$ 14,801,113
Excess (Deficiency) of Revenues over Expenditures	\$ (221,411)	\$ (718,961)	\$ (718,961)	\$ (669,734)	\$ 49,227	-6.8%	\$ -
Beginning Fund Balance*	\$ 1,599,220	\$ 1,377,809	\$ 1,377,809	\$ 1,368,834	\$ (8,975)	-0.7%	\$ 699,100
Ending Fund Balance*	\$ 1,377,809	\$ 658,848	\$ 658,848	\$ 699,100	\$ 40,252	6.1%	\$ 699,100

Appropriated fund balance (noted in the deficiency of revenues over expenditures) will decline as less fund balance is available for appropriation as a result of prior year allocations for capital radio purchases, facility renovations, and other needs and tax rates in some districts are increased to pay for service costs. The FY 2015 appropriation will limit the use of fund balance available in FY 2016. Budget estimates for fund balances are 75% of projected fund balance.

** Not all fund balance is available to spend. See the county's Comprehensive Annual Financial Report for more information.*

*** Because of stronger than expected revenue performance, particularly the "extra" months of motor vehicle tax receipts as a result of the state's change to the timing of tax payments, the collective fund balance is estimated to remain roughly the same as in FY 2013-14, decreasing by about \$9,000. The beginning balance in the FY 2014-15 Adopted Budget column has been adjusted accordingly.*

**Summary of FY 2014-2015 Budget
Appropriated Funds**

Summary of Revenues, Expenditures, and Changes in Fund Balances

Actual expenses for FY 2013-14 will be available once audited amounts are available in Fall 2014.

	Actual FY 2012-13	Adopted FY 2013-14	Amended FY 2013-2014	Adopted FY 2014-15	vs. Adopted		Plan FY 2015-16
					\$ chg	%	
ROOM OCCUPANCY AND TOURISM DEVELOPMENT FUND							
The Greensboro/Guilford County Tourism Development Authority ("Authority") is a public authority created to promote activities and programs which encourage travel and tourism to the area. Guilford County levies the occupancy tax which is the major sources of revenues for the Authority. The Room Occupancy and Tourism Development Fund accounts for the receipt and transfer of occupancy tax revenues to the Authority and to the City of High Point for its share of the revenues.							
Revenues & Other Sources of Funds							
Other - Occupancy Tax	\$ 4,530,714	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ -	0.0%	\$ 5,500,000
TOTAL Revenues	\$ 4,530,714	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ -	0.0%	\$ 5,500,000
Expenditures & Other Uses of Funds							
Operating	\$ 4,530,714	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ -	0.0%	\$ 5,500,000
TOTAL Expenditures	\$ 4,530,714	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ -	0.0%	\$ 5,500,000
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Beginning Fund Balance*	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Ending Fund Balance*	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -

** Not all fund balance is available to spend. See the county's Comprehensive Annual Financial Report for more information.*

**Summary of FY 2014-2015 Budget
Appropriated Funds**

Summary of Revenues, Expenditures, and Changes in Fund Balances

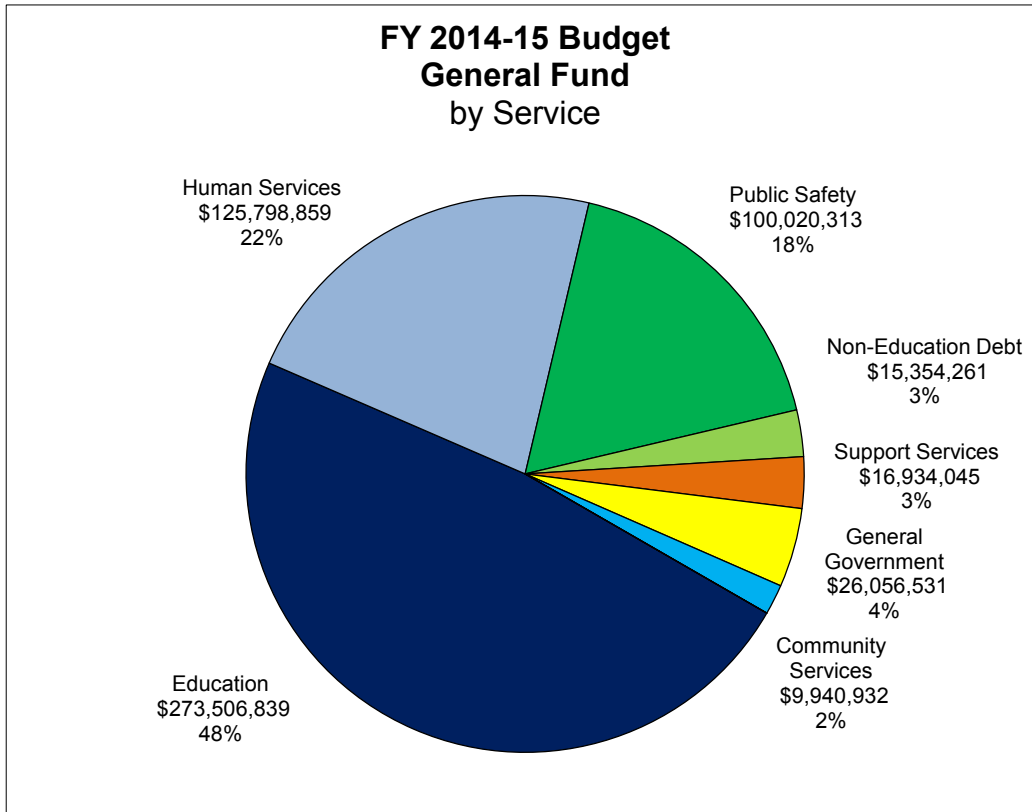
Actual expenses for FY 2013-14 will be available once audited amounts are available in Fall 2014.

	Actual FY 2012-13	Adopted FY 2013-14	Amended FY 2013-2014	Adopted FY 2014-15	vs. Adopted		Plan FY 2015-16
					\$ chg	%	
INTERNAL SERVICES (Financial Plan, not included in All Funds Summary above)							
The Internal Services Fund accounts for risk management services provided to other departments of the County on a cost reimbursement basis.							
Expenditures							
Risk Retention - Liability, Property, WC:							
Personnel Services	\$ 126,884	\$ 188,492	\$ 188,492	\$ 190,484	\$ 1,992	1.1%	\$ 194,448
Operating	\$ 3,064,794	\$ 2,906,508	\$ 2,906,508	\$ 2,999,482	\$ 92,974	3.2%	\$ 2,999,482
	\$ 3,191,678	\$ 3,095,000	\$ 3,095,000	\$ 3,189,966	\$ 94,966		\$ 3,193,930
Health Care & Wellness							
Operating	\$ 34,155,459	\$ 40,756,263	\$ 40,756,263	\$ 38,263,174	\$ (2,493,089)	-6.1%	\$ 40,756,263
TOTAL Expenditures	\$ 37,347,137	\$ 43,851,263	\$ 43,851,263	\$ 41,453,140	\$ (2,398,123)	-5.5%	\$ 43,950,193
Revenues							
User Charges	\$ 39,718,868	\$ 42,196,073	\$ 42,196,073	\$ 40,263,174	\$ (1,932,899)	-4.6%	\$ 42,325,223
Other	\$ 419,298	\$ 60,000	\$ 60,000	\$ 40,000	\$ (20,000)	-33.3%	\$ 40,000
TOTAL Revenues	\$ 40,138,166	\$ 42,256,073	\$ 42,256,073	\$ 40,303,174	\$ (1,952,899)	-4.6%	\$ 42,365,223
Operating Gain/(Loss)	\$ 2,791,029	\$ (1,595,190)	\$ (1,595,190)	\$ (1,149,966)	\$ 445,224	-27.9%	\$ (1,584,970)
Interest Income	\$ (1,889)	\$ 36,500	\$ 36,500	\$ 40,000	\$ 3,500	9.6%	\$ 40,000
Change	\$ 2,789,140	\$ (1,558,690)	\$ (1,558,690)	\$ (1,109,966)	\$ 448,724	-28.8%	\$ (1,544,970)
Beginning Net Position	\$ 25,130,553	\$ 27,919,693	\$ 27,919,693	\$ 26,361,003	\$ (1,558,690)	-5.6%	\$ 25,251,037
Ending Net Position	\$ 27,919,693	\$ 26,361,003	\$ 26,361,003	\$ 25,251,037	\$ (1,109,966)	-4.2%	\$ 23,706,067



General Fund Summary Information

The General Fund is the main operating fund for the county. It accounts for nearly all of the county's operations. The following graphs and charts summarize the more detailed information about General Fund departments and services presented throughout this document.

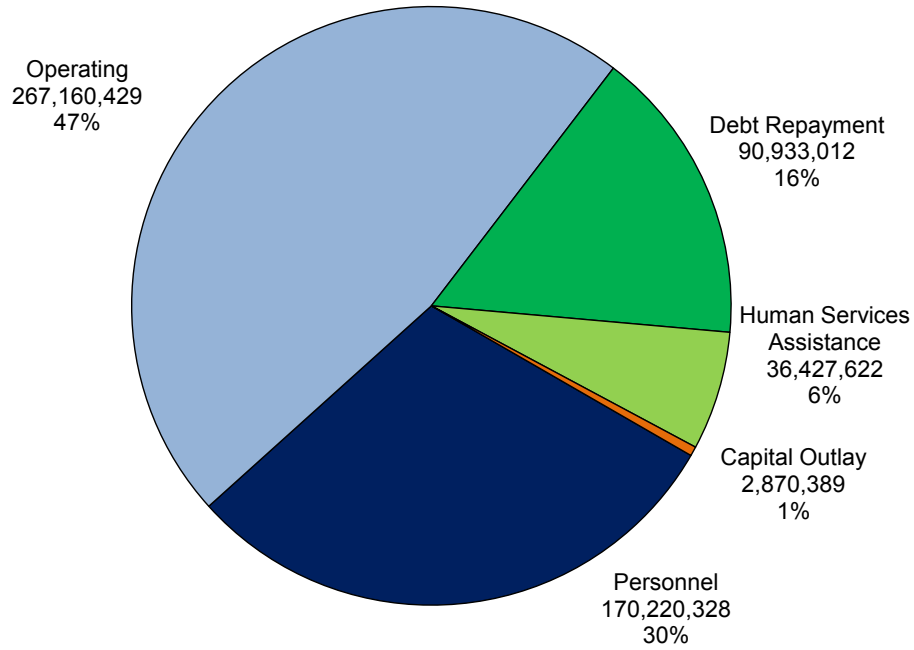


Summary of Expenditures by Service Category

	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Education	\$ 257,106,223	\$ 265,905,756	\$ 265,927,329	\$ 273,506,839	\$ 7,601,083	2.9%	\$ 283,120,217
<i>includes Education debt repayment</i>							
Human Services	\$ 134,663,790	\$ 125,433,703	\$ 127,918,589	\$ 125,798,859	\$ 365,156	0.3%	\$ 127,613,811
Public Safety	\$ 98,280,073	\$ 97,469,664	\$ 100,033,505	\$ 100,020,313	\$ 2,550,649	2.6%	\$ 102,657,362
Non-Education Debt	\$ 15,902,781	\$ 15,647,023	\$ 15,649,155	\$ 15,354,261	\$ (292,762)	-1.9%	\$ 15,171,022
Support Services	\$ 15,881,543	\$ 17,047,236	\$ 17,991,645	\$ 16,934,045	\$ (113,191)	-0.7%	\$ 18,452,346
General Government	\$ 26,527,453	\$ 26,863,010	\$ 27,175,288	\$ 26,056,531	\$ (806,479)	-3.0%	\$ 27,022,727
Community Services	\$ 9,233,259	\$ 10,149,316	\$ 13,183,280	\$ 9,940,932	\$ (208,384)	-2.1%	\$ 10,157,506
Total Expenditures	\$ 557,595,122	\$ 558,515,708	\$ 567,878,791	\$ 567,611,780	\$ 9,096,072	1.63%	\$ 584,194,991
Permanent Positions	2,478.500	2,376.625	2,377.625	2,385.625	9.000	0.4%	2,385.625

Note: In accordance with state statutes, the Board of Commissioners does not formally adopt the FY 2015-16 Plan. This information is presented to show the Board and the public expected revenues and expenses for recommended programs and service levels for one year beyond the next fiscal year. As presented, the Plan will require \$14.9 million of additional reductions to expenses and programs/service levels and/or increases in revenues in FY 2015-16.

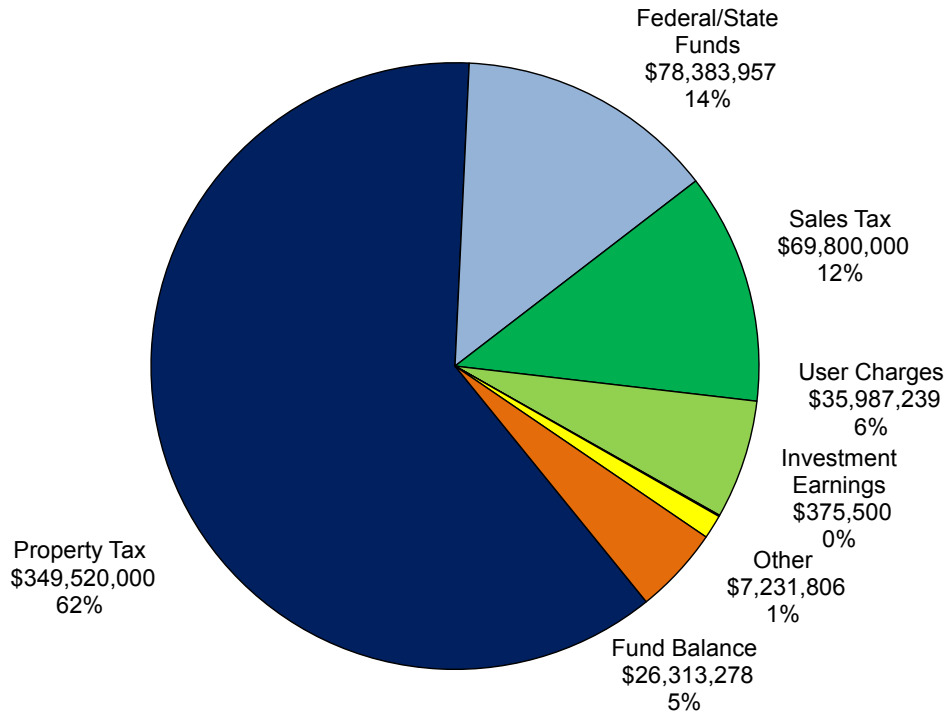
**FY 2014-15 Budget
General Fund
by Type of Expense**



Summary of Expenditures by Type of Expense

	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Personnel	\$ 171,209,922	\$ 168,351,501	\$ 168,367,567	\$ 170,220,328	\$ 1,868,827	1.1%	\$ 175,083,690
Operating	\$ 264,547,323	\$ 258,151,022	\$ 265,898,501	\$ 267,160,429	\$ 9,009,407	3.5%	\$ 268,136,144
Debt Repayment	\$ 83,625,917	\$ 91,024,691	\$ 91,048,396	\$ 90,933,012	\$ (91,679)	-0.1%	\$ 100,363,151
Human Svc Assistance	\$ 33,625,694	\$ 37,492,882	\$ 37,411,957	\$ 36,427,622	\$ (1,065,260)	-2.8%	\$ 36,427,622
Capital Outlay	\$ 4,586,266	\$ 3,495,612	\$ 5,152,370	\$ 2,870,389	\$ (625,223)	-17.9%	\$ 4,184,384
Total Expenditures	\$ 557,595,122	\$ 558,515,708	\$ 567,878,791	\$ 567,611,780	\$ 9,096,072	1.6%	\$ 584,194,991
Permanent Positions	2,478.500	2,376.625	2,377.625	2,385.625	9.000	0.4%	2,385.625

**FY 2014-15 Budget
General Fund
by Source of Funds**



Summary of Sources of Funds

	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Property Tax	\$351,640,219	\$346,123,000	\$346,307,931	\$349,520,000	\$ 3,397,000	1.0%	\$356,250,000
Federal/State Funds	\$ 86,853,947	\$ 77,016,053	\$ 77,647,355	\$ 78,383,957	\$ 1,367,904	1.8%	\$ 78,435,630
Sales Tax	\$ 67,166,202	\$ 64,900,000	\$ 64,900,000	\$ 69,800,000	\$ 4,900,000	7.6%	\$ 72,500,000
User Charges	\$ 36,979,917	\$ 35,475,554	\$ 35,493,554	\$ 35,987,239	\$ 511,685	1.4%	\$ 35,183,354
Investment Earnings	\$ 854,740	\$ 667,500	\$ 667,822	\$ 375,500	\$ (292,000)	-43.7%	\$ 375,500
Other	\$ 11,948,204	\$ 7,071,256	\$ 7,240,036	\$ 7,231,806	\$ 160,550	2.3%	\$ 7,101,799
Total Revenues	\$555,443,229	\$531,253,363	\$532,256,698	\$541,298,502	\$ 10,045,139	1.9%	\$549,846,283
Fund Balance	\$ 2,151,893	\$ 27,262,345	\$ 35,622,093	\$ 26,313,278	\$ (949,067)	-3.5%	\$ 19,481,668
Total	\$557,595,122	\$558,515,708	\$567,878,791	\$567,611,780	\$ 9,096,072	1.6%	\$569,327,951

Note: In accordance with state statutes, the Board of Commissioners does not formally adopt the FY 2015-16 Plan. This information is presented to show the Board and the public expected revenues and expenses for recommended programs and service levels for one year beyond the next fiscal year. As presented, the Plan is not balanced and will require \$14.9 million of additional reductions to expenses and programs/service levels and/or increases in revenues in FY 2015-16.

GENERAL FUND BUDGETS BY DEPARTMENT
Expense & Revenue

Department	FY 2013 Actual		FY 2014 Adopted Budget		FY 2014 Amended Budget		FY 2015 Adopted		FY 2016 Plan	
	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue
General Government										
County Commissioners	\$ 414,784	\$ -	\$ 406,196	\$ -	\$ 422,627	\$ -	\$ 462,288	\$ -	\$ 458,133	\$ -
Clerk To Board	\$ 232,239	\$ -	\$ 197,273	\$ -	\$ 197,510	\$ -	\$ 169,882	\$ -	\$ 173,637	\$ -
County Administration	\$ 861,117	\$ 31,409	\$ 1,395,881	\$ 50,000	\$ 1,396,740	\$ 50,000	\$ 1,333,157	\$ 50,000	\$ 1,324,524	\$ 50,000
County Attorney	\$ 1,864,510	\$ 216	\$ 1,864,956	\$ -	\$ 1,864,958	\$ -	\$ 1,906,070	\$ -	\$ 1,941,793	\$ -
Human Resources	\$ 9,686,721	\$ 30,576	\$ 9,443,738	\$ -	\$ 9,452,244	\$ -	\$ 8,756,543	\$ -	\$ 9,009,315	\$ -
Budget And Management	\$ 406,378	\$ -	\$ 450,297	\$ -	\$ 450,299	\$ -	\$ 474,407	\$ -	\$ 486,585	\$ -
Internal Audit	\$ 538,505	\$ -	\$ 509,628	\$ -	\$ 514,629	\$ -	\$ 511,337	\$ -	\$ 525,520	\$ -
Finance	\$ 2,424,938	\$ 81,724	\$ 2,523,232	\$ 75,000	\$ 2,603,188	\$ 75,000	\$ 2,478,943	\$ 78,000	\$ 2,536,354	\$ 78,000
Purchasing	\$ 405,111	\$ -	\$ 351,774	\$ -	\$ 365,669	\$ -	\$ 388,429	\$ -	\$ 405,140	\$ -
Tax	\$ 5,372,087	\$ 1,897,083	\$ 5,365,671	\$ 1,769,099	\$ 5,553,056	\$ 1,769,099	\$ 5,611,566	\$ 1,580,546	\$ 5,782,707	\$ 1,502,802
Register Of Deeds	\$ 1,895,947	\$ 4,940,019	\$ 2,027,257	\$ 4,229,768	\$ 2,027,260	\$ 4,229,768	\$ 2,268,141	\$ 4,431,623	\$ 2,113,478	\$ 4,232,117
Elections	\$ 2,425,115	\$ 91,191	\$ 2,327,107	\$ 403,111	\$ 2,327,108	\$ 403,111	\$ 1,695,768	\$ 47,700	\$ 2,265,541	\$ 403,111
General Government Total	\$ 26,527,452	\$ 7,072,218	\$ 26,863,010	\$ 6,526,978	\$ 27,175,288	\$ 6,526,978	\$ 26,056,531	\$ 6,187,869	\$ 27,022,727	\$ 6,266,030
Education										
Guilford County Schools	\$ 177,630,398	\$ -	\$ 178,130,398	\$ -	\$ 178,130,398	\$ -	\$ 183,130,398	\$ -	\$ 183,130,398	\$ -
Guilford Technical Community College	\$ 11,752,690	\$ -	\$ 12,397,690	\$ -	\$ 12,397,690	\$ -	\$ 14,797,690	\$ -	\$ 14,797,690	\$ -
Education Total	\$ 189,383,088	\$ -	\$ 190,528,088	\$ -	\$ 190,528,088	\$ -	\$ 197,928,088	\$ -	\$ 197,928,088	\$ -
Community Services										
Planning And Development	\$ 730,709	\$ 68,038	\$ 676,995	\$ 67,991	\$ 673,297	\$ 67,991	\$ 727,621	\$ 52,685	\$ 744,975	\$ 52,685
Cooperative Extension Service	\$ 670,760	\$ 14,250	\$ 500,115	\$ -	\$ 535,346	\$ 35,228	\$ 584,601	\$ -	\$ 781,601	\$ -
Solid Waste	\$ 1,036,358	\$ 892,975	\$ 1,080,841	\$ 886,500	\$ 1,080,846	\$ 886,500	\$ 1,098,589	\$ 909,000	\$ 1,106,112	\$ 909,000
Soil & Water Conservation	\$ 224,491	\$ 43,299	\$ 245,165	\$ 30,275	\$ 267,411	\$ 30,275	\$ 257,494	\$ 30,275	\$ 262,210	\$ 30,275
Culture & Libraries	\$ 2,409,701	\$ -	\$ 1,827,807	\$ -	\$ 1,827,808	\$ -	\$ 1,827,807	\$ -	\$ 1,827,807	\$ -
Recreation/Parks	\$ 3,026,094	\$ 504,404	\$ 3,569,827	\$ 1,200,842	\$ 3,709,208	\$ 1,215,842	\$ 3,431,121	\$ 1,069,342	\$ 3,470,502	\$ 1,200,842
Economic Devel & Assistance	\$ 1,135,146	\$ 50,000	\$ 2,248,566	\$ -	\$ 5,089,364	\$ 342,108	\$ 2,013,699	\$ -	\$ 1,964,299	\$ -
Community Services Total	\$ 9,233,259	\$ 1,572,966	\$ 10,149,316	\$ 2,185,608	\$ 13,183,280	\$ 2,577,944	\$ 9,940,932	\$ 2,061,302	\$ 10,157,506	\$ 2,192,802
Debt Service										
Debt Service	\$ 83,625,917	\$ 8,159,084	\$ 91,024,691	\$ 7,454,483	\$ 91,048,396	\$ 7,454,483	\$ 90,933,012	\$ 7,497,744	\$ 100,363,151	\$ 7,497,523
Debt Service Total	\$ 83,625,917	\$ 8,159,084	\$ 91,024,691	\$ 7,454,483	\$ 91,048,396	\$ 7,454,483	\$ 90,933,012	\$ 7,497,744	\$ 100,363,151	\$ 7,497,523
Human Services										
Public Health	\$ 31,257,273	\$ 15,870,449	\$ 31,012,448	\$ 18,308,378	\$ 32,357,382	\$ 18,192,317	\$ 31,262,327	\$ 16,432,975	\$ 31,951,502	\$ 16,457,784
Mental Health	\$ 22,971,503	\$ 13,071,503	\$ 9,900,000	\$ -	\$ 11,067,888	\$ -	\$ 9,674,000	\$ -	\$ 9,674,000	\$ -
Social Services	\$ 66,079,949	\$ 48,923,273	\$ 69,153,442	\$ 50,014,903	\$ 69,102,559	\$ 50,014,903	\$ 70,023,056	\$ 51,643,000	\$ 70,904,022	\$ 51,721,531
Special Assistance To Adults	\$ 2,776,547	\$ -	\$ 3,159,115	\$ -	\$ 3,159,115	\$ -	\$ -	\$ -	\$ -	\$ -
Temp Asst Needy Families	\$ 28,768	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Medical Assistance	\$ 1,923,797	\$ 1,925,053	\$ 2,546,826	\$ 2,546,826	\$ 2,546,826	\$ 2,546,826	\$ -	\$ -	\$ -	\$ -
Public Assistance Mandates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,649,394	\$ 2,719,394	\$ 5,649,394	\$ 2,719,394
Child Support Enforcement	\$ 5,833,647	\$ 5,698,112	\$ 6,350,488	\$ 6,099,962	\$ 6,366,797	\$ 6,099,962	\$ 5,994,303	\$ 6,015,894	\$ 6,125,064	\$ 6,102,454
Transportation-Human Serv	\$ 2,146,970	\$ 1,418,266	\$ 1,676,497	\$ 1,189,238	\$ 1,683,131	\$ 1,189,238	\$ 1,573,497	\$ 1,151,347	\$ 1,684,066	\$ 1,111,347
Veteran Services	\$ 111,950	\$ 1,452	\$ 121,372	\$ 1,452	\$ 121,375	\$ 1,452	\$ 124,772	\$ 1,452	\$ 127,826	\$ 1,452
Coordinated Services	\$ 1,533,386	\$ 1,013,506	\$ 1,493,515	\$ 1,153,274	\$ 1,493,516	\$ 1,153,274	\$ 1,497,510	\$ 1,153,274	\$ 1,497,937	\$ 1,153,274
Human Services Total	\$ 134,663,790	\$ 87,921,614	\$ 125,433,703	\$ 79,314,033	\$ 127,918,589	\$ 79,197,972	\$ 125,798,859	\$ 79,117,336	\$ 127,613,811	\$ 79,267,236
Non-Departmental										
General Revenues	\$ -	\$ 520,137,783	\$ -	\$ 440,339,322	\$ -	\$ 448,120,368	\$ -	\$ 447,416,767	\$ -	\$ 450,131,000
Other Funds Total	\$ -	\$ 520,137,783	\$ -	\$ 440,339,322	\$ -	\$ 448,120,368	\$ -	\$ 447,416,767	\$ -	\$ 450,131,000

GENERAL FUND BUDGETS BY DEPARTMENT
Expense & Revenue

Department	FY 2013 Actual		FY 2014 Adopted Budget		FY 2014 Amended Budget		FY 2015 Adopted		FY 2016 Plan	
	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue
Public Safety										
Security	\$ 1,496,367	\$ 19,724	\$ 1,526,507	\$ 14,899	\$ 1,526,509	\$ 14,899	\$ 1,632,888	\$ 20,000	\$ 1,640,643	\$ 20,000
Law Enforcement	\$ 64,386,189	\$ 9,557,414	\$ 62,385,387	\$ 4,770,620	\$ 64,573,209	\$ 6,059,176	\$ 63,794,042	\$ 5,272,643	\$ 64,682,826	\$ 3,854,720
Emergency Services	\$ 24,173,489	\$ 14,530,958	\$ 24,520,231	\$ 13,602,771	\$ 24,830,888	\$ 13,604,963	\$ 25,467,466	\$ 15,060,125	\$ 26,968,524	\$ 15,133,771
Inspections	\$ 1,947,480	\$ 858,731	\$ 2,064,675	\$ 708,010	\$ 2,065,112	\$ 708,010	\$ 2,053,242	\$ 866,981	\$ 2,077,006	\$ 866,981
Court Alternatives	\$ 2,144,123	\$ 1,086,898	\$ 2,424,002	\$ 1,440,061	\$ 2,424,006	\$ 1,440,061	\$ 2,563,284	\$ 1,759,631	\$ 2,733,723	\$ 1,759,631
Animal Services	\$ 2,858,129	\$ 708,824	\$ 3,092,266	\$ 670,841	\$ 3,110,449	\$ 685,855	\$ 3,119,455	\$ 705,289	\$ 3,144,057	\$ 692,164
Other Protection	\$ 1,274,295	\$ 4,850	\$ 1,456,596	\$ 135,028	\$ 1,503,332	\$ 135,028	\$ 1,389,936	\$ 132,925	\$ 1,410,583	\$ 132,925
Public Safety Total	\$ 98,280,072	\$ 26,767,399	\$ 97,469,664	\$ 21,342,230	\$ 100,033,505	\$ 22,647,992	\$ 100,020,313	\$ 23,817,594	\$ 102,657,362	\$ 22,460,192
Support Services										
Information Services	\$ 8,162,926	\$ 752	\$ 8,900,493	\$ -	\$ 9,352,940	\$ -	\$ 8,751,963	\$ 7,500	\$ 9,258,578	\$ 7,500
Facilities	\$ 7,015,774	\$ 1,331,032	\$ 7,185,913	\$ 1,333,054	\$ 7,615,329	\$ 1,333,054	\$ 7,383,031	\$ 1,485,668	\$ 7,694,844	\$ 1,485,668
Property Management	\$ 226,051	\$ -	\$ 173,117	\$ -	\$ 173,119	\$ -	\$ -	\$ -	\$ -	\$ -
Parking & Fleet Operation	\$ 476,791	\$ 20,427	\$ 787,713	\$ 20,000	\$ 790,257	\$ 20,000	\$ 799,051	\$ 20,000	\$ 1,498,924	\$ 20,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services Total	\$ 15,881,542	\$ 1,352,211	\$ 17,047,236	\$ 1,353,054	\$ 17,931,645	\$ 1,353,054	\$ 16,934,045	\$ 1,513,168	\$ 18,452,346	\$ 1,513,168
Grand Total	\$ 557,595,120	\$ 652,983,275	\$ 558,515,708	\$ 558,515,708	\$ 567,818,791	\$ 567,878,791	\$ 567,611,780	\$ 567,611,780	\$ 584,194,991	\$ 569,327,951

County Support of General Fund Department

This chart shows how much locally generated revenue (**County \$**), mostly from property and sales taxes, is used to support county programs and services. Revenues received by a department from federal and state governments, user fees and charges, donations, etc., make up the difference between a department's Expense and County \$ amounts.

Department	Adopted FY 2013-14			Adopted FY 2014-15			Cummulative	
	Expense	County \$	% County	Expense	County \$	% County	County \$	%
Education & Education Debt	\$ 265,905,756	\$ 258,981,509	97.4%	\$ 273,506,839	\$ 266,547,683	97.5%	\$ 266,547,683	59.6%
Law Enforcement	\$ 62,385,387	\$ 57,614,767	92.4%	\$ 63,794,042	\$ 58,521,399	91.7%	\$ 325,069,082	72.7%
Social Services	\$ 69,153,442	\$ 19,138,539	27.7%	\$ 70,023,056	\$ 18,380,056	26.2%	\$ 343,449,138	76.8%
Public Health	\$ 31,012,448	\$ 12,704,070	41.0%	\$ 31,262,327	\$ 14,829,352	47.4%	\$ 358,278,490	80.1%
Non-Education Debt	\$ 15,647,023	\$ 15,116,787	96.6%	\$ 15,354,261	\$ 14,815,673	96.5%	\$ 373,094,163	83.4%
Emergency Services	\$ 24,520,231	\$ 10,917,460	44.5%	\$ 25,467,466	\$ 10,407,341	40.9%	\$ 383,501,504	85.7%
Mental Health	\$ 9,900,000	\$ 9,900,000	100.0%	\$ 9,674,000	\$ 9,674,000	100.0%	\$ 393,175,504	87.9%
Human Resources	\$ 9,443,738	\$ 9,443,738	100.0%	\$ 8,756,543	\$ 8,756,543	100.0%	\$ 401,932,047	89.8%
Information Services	\$ 8,900,493	\$ 8,900,493	100.0%	\$ 8,751,963	\$ 8,744,463	99.9%	\$ 410,676,510	91.8%
Facilities	\$ 7,359,030	\$ 6,025,976	81.9%	\$ 7,383,031	\$ 5,897,363	79.9%	\$ 416,573,873	93.1%
Tax	\$ 5,365,671	\$ 3,596,572	67.0%	\$ 5,611,566	\$ 4,031,020	71.8%	\$ 420,604,893	94.0%
Public Assistance Mandates	\$ 5,725,941	\$ 3,179,115	55.5%	\$ 5,649,394	\$ 2,930,000	51.9%	\$ 423,534,893	94.7%
Animal Services	\$ 3,092,266	\$ 2,421,425	78.3%	\$ 3,119,455	\$ 2,414,166	77.4%	\$ 425,949,059	95.2%
Finance	\$ 2,523,232	\$ 2,448,232	97.0%	\$ 2,478,943	\$ 2,400,943	96.9%	\$ 428,350,002	95.7%
Recreation (Parks)	\$ 3,569,827	\$ 2,368,985	66.4%	\$ 3,431,121	\$ 2,361,779	68.8%	\$ 430,711,781	96.3%
Economic Develop	\$ 2,248,566	\$ 2,248,566	100.0%	\$ 2,013,699	\$ 2,013,699	100.0%	\$ 432,725,480	96.7%
County Attorney	\$ 1,864,956	\$ 1,864,956	100.0%	\$ 1,906,070	\$ 1,906,070	100.0%	\$ 434,631,550	97.1%
Culture & Libraries	\$ 1,827,807	\$ 1,827,807	100.0%	\$ 1,827,807	\$ 1,827,807	100.0%	\$ 436,459,357	97.6%
Elections	\$ 2,327,107	\$ 1,923,996	82.7%	\$ 1,695,768	\$ 1,648,068	97.2%	\$ 438,107,425	97.9%
Security	\$ 1,526,507	\$ 1,511,608	99.0%	\$ 1,632,888	\$ 1,612,888	98.8%	\$ 439,720,313	98.3%
County Administration	\$ 1,395,881	\$ 1,345,881	96.4%	\$ 1,333,157	\$ 1,283,157	96.2%	\$ 441,003,470	98.6%
Other Protection/Court Svcs	\$ 1,456,596	\$ 1,321,568	90.7%	\$ 1,389,936	\$ 1,257,011	90.4%	\$ 442,260,481	98.8%
Inspections	\$ 2,064,675	\$ 1,356,665	65.7%	\$ 2,053,242	\$ 1,186,261	57.8%	\$ 443,446,742	99.1%
Court Alternatives	\$ 2,424,002	\$ 983,941	40.6%	\$ 2,563,284	\$ 803,653	31.4%	\$ 444,250,395	99.3%
Fleet Operation	\$ 787,713	\$ 767,713	97.5%	\$ 799,051	\$ 779,051	97.5%	\$ 445,029,446	99.5%
Planning and Development	\$ 676,995	\$ 609,004	90.0%	\$ 727,621	\$ 674,936	92.8%	\$ 445,704,382	99.6%
Cooperative Extension Svc	\$ 500,115	\$ 500,115	100.0%	\$ 584,601	\$ 584,601	100.0%	\$ 446,288,983	99.7%
Internal Audit	\$ 509,628	\$ 509,628	100.0%	\$ 511,337	\$ 511,337	100.0%	\$ 446,800,320	99.9%
Budget and Management	\$ 450,297	\$ 450,297	100.0%	\$ 474,407	\$ 474,407	100.0%	\$ 447,274,727	100.0%
County Commissioners	\$ 406,196	\$ 406,196	100.0%	\$ 462,288	\$ 462,288	100.0%	\$ 447,737,015	100.1%
Transportation-Human Svcs	\$ 1,676,497	\$ 487,259	29.1%	\$ 1,573,497	\$ 422,150	26.8%	\$ 448,159,165	100.2%
Purchasing	\$ 351,774	\$ 351,774	100.0%	\$ 388,429	\$ 388,429	100.0%	\$ 448,547,594	100.3%
Coordinated Services	\$ 1,493,515	\$ 340,241	22.8%	\$ 1,497,510	\$ 344,236	23.0%	\$ 448,891,830	100.3%
Soil & Water Conservation	\$ 245,165	\$ 214,890	87.7%	\$ 257,494	\$ 227,219	88.2%	\$ 449,119,049	100.4%

County Support of General Fund Department

This chart shows how much locally generated revenue (**County \$**), mostly from property and sales taxes, is used to support county programs and services. Revenues received by a department from federal and state governments, user fees and charges, donations, etc., make up the difference between a department's Expense and County \$ amounts.

Department	Adopted FY 2013-14			Adopted FY 2014-15			Cummulative	
	Expense	County \$	% County	Expense	County \$	% County	County \$	%
Solid Waste	\$ 1,080,841	\$ 194,341	18.0%	\$ 1,098,589	\$ 189,589	17.3%	\$ 449,308,638	100.4%
Clerk to the Board	\$ 197,273	\$ 197,273	100.0%	\$ 169,882	\$ 169,882	100.0%	\$ 449,478,520	100.5%
Veteran Services	\$ 121,372	\$ 119,920	98.8%	\$ 124,772	\$ 123,320	98.8%	\$ 449,601,840	100.5%
Child Support Enforcement	\$ 6,350,488	\$ 250,526	3.9%	\$ 5,994,303	\$ (21,591)	-0.4%	\$ 449,580,249	100.5%
Register of Deeds	\$ 2,027,257	\$ (2,202,511)	-108.6%	\$ 2,268,141	\$ (2,163,482)	-95.4%	\$ 447,416,767	100.0%
TOTAL	\$ 558,515,708	\$ 440,339,322	78.8%	\$ 567,611,780	\$ 447,416,767	78.8%		

Breakdown of County \$:

Property Taxes	\$ 346,123,000	78.6%	\$ 349,520,000	78.1%
Sales Taxes	\$ 64,900,000	14.7%	\$ 69,800,000	15.6%
Fund Balance	\$ 25,316,322	5.7%	\$ 24,628,767	5.5%
Other Revenues	\$ 2,580,000	0.6%	\$ 1,988,000	0.4%
Federal & State Funds	\$ 1,350,000	0.3%	\$ 1,410,000	0.3%
User Charges & Fees	\$ 70,000	0.0%	\$ 70,000	0.0%
TOTAL	\$ 440,339,322	100.0%	\$ 447,416,767	100.0%

Summary of Positions by Department

Departments	Adopted FY 10-11	Adopted FY 11-12	Adopted FY 12-13	Adopted FY 13-14	Adopted FY 14-15	Change
General Fund						
County Commissioners *	-	-	-	-	-	-
County Administration	4.50	4.50	4.00	5.00	4.00	(1.00)
Tax Department	62.25	63.25	62.25	61.00	61.00	-
Budget and Management	5.00	5.00	4.90	4.90	4.90	-
County Attorney	15.00	15.00	15.00	15.00	16.00	1.00
Finance	29.00	29.00	29.00	28.00	27.00	(1.00)
Purchasing	6.00	5.00	5.00	5.00	5.00	-
Register of Deeds	26.00	25.00	25.00	25.00	25.00	-
Clerk to Board	2.00	2.00	2.00	2.00	2.00	-
Internal Audit	5.00	6.00	5.00	5.00	5.00	-
Human Resources	21.50	19.50	20.00	18.00	18.00	-
Elections	16.75	16.75	16.75	17.00	16.00	(1.00)
General Government	193.00	191.00	188.90	185.90	183.90	(2.00)
Public Health	432.75	419.25	396.25	390.75	383.00	(7.75)
Mental Health	189.00	192.00	97.00	-	-	-
Coordinated Services	1.00	-	0.10	0.10	0.10	-
Social Services	597.50	571.00	544.00	535.50	537.50	2.00
Child Support Enforcement	92.00	92.00	91.70	91.70	92.00	0.30
Veterans Services	2.00	2.00	2.00	2.00	2.00	-
Transportation - Human Services	5.50	5.50	5.50	22.88	22.88	-
Human Services	1,319.75	1,281.75	1,136.55	1,042.93	1,037.48	(5.45)
Emergency Services	200.00	215.00	222.00	222.75	234.75	12.00
Court Alternatives	36.00	35.00	35.00	33.00	33.00	-
Law Enforcement	561.00	650.00	652.00	655.00	663.00	8.00
Animal Services	16.25	16.25	16.25	16.25	16.50	0.25
Security	15.00	15.00	15.00	15.00	15.00	-
Inspections	25.00	25.00	25.00	25.00	24.00	(1.00)
Other Protection	-	-	15.30	15.30	15.00	(0.30)
Public Safety	853.25	956.25	980.55	982.30	1,001.25	18.95
Facilities	46.00	45.00	58.00	61.00	61.00	-
Property Management/Courts	3.00	2.00	2.00	2.00	-	(2.00)
Information Services	61.00	51.00	51.00	50.00	49.50	(0.50)
Parking & Fleet	1.00	1.00	1.00	2.00	2.00	-
Support Services	111.00	99.00	112.00	115.00	112.50	(2.50)
Planning & Development	10.50	9.50	8.00	8.00	8.00	-
Solid Waste	2.50	2.50	4.00	4.00	4.00	-
Soil & Water Conservation	3.00	2.50	2.50	2.50	2.50	-
Culture & Recreation	2.00	2.00	2.00	27.00	27.00	-
Community Services	18.00	16.50	16.50	41.50	41.50	-
Total General Fund	2,495.00	2,544.50	2,434.50	2,367.63	2,376.63	9.00
Internal Services						
Risk Management	2.00	2.00	2.00	2.00	2.00	-
Total Internal Services	2.00	2.00	2.00	2.00	2.00	-
Total All Departments *	2,497.00	2,546.50	2,436.50	2,369.63	2,378.63	9.00

* Plus 9 Commissioners

Summary of Position Changes from FY 2013-14 to FY 2014-15

Department	Position Name	FTE
BOARD-APPROVED CHANGES DURING FY 2013-14		
Social Services - Family Justice Center	Social Work Program Manager (11389) - Approved	1.00
Total Board Approved Additions During FY 2013-14		1.00
RECOMMENDED POSITION ELIMINATIONS		
County Administration	Executive Administrative Assistant (4760)	(1.00)
Finance	Financial Analyst (TBD)	(1.00)
Information Services	ISV ERP Analyst (6176) - January 2015	(0.50)
Elections	Elections Technical Specialist (3702)	(1.00)
Facilities	Mail Assistant (4597)	(1.00)
	Mail Assistant (4645)	(1.00)
Inspections	Sr. Plans Examiner (6429)	(1.00)
	WIC Eligibility Caseworker (3528)	(1.00)
	WIC Eligibility Caseworker (10482)	(1.00)
	Community Health Educator II (4961) - October 2014	(0.75)
Public Health	PH CTG Program Administrator (6054) - October 2014	(0.75)
	Nurse Specialist I (10481)	(1.00)
	Nurse Specialist I (2929)	(1.00)
	Dental Hygienist (10330)	(1.00)
	Community Health Educator I (10327)	(1.00)
Total Position Eliminations		(14.00)
RECOMMENDED POSITION TRANSFERS/BUDGET RECLASSIFICATIONS		
Public Health	Environmental Services Program Manager (3551)	(0.25)
Animal Services	Environmental Services Program Manager (3551)	0.25
Property Management	Property & Parks Mgt. Director (5933)	(1.00)
	Property Contracts Liaison (5326)	(1.00)
Facilities	Property & Parks Mgt. Director (5933)	1.00
	Property Contracts Liaison (5326)	1.00
Total Position Transfers		-
RECOMMENDED ADDITIONS		
County Attorney	Legal Assistant - October 2014	1.00
Law Enforcement	Detention Services Officer I (42) - October 2014	8.00
	EMT-Paramedic - October 2014	6.00
Emergency Services - Reedy Fork Base	EMS Captain - October 2014	2.00
	EMT-Basic - October 2014	4.00
		12.00
Human Services	Human Services Director	1.00
Total Recommended Additions for FY 2014-15		22.00
Grand Total FY 2014-15 Staffing Adjustments		9.00



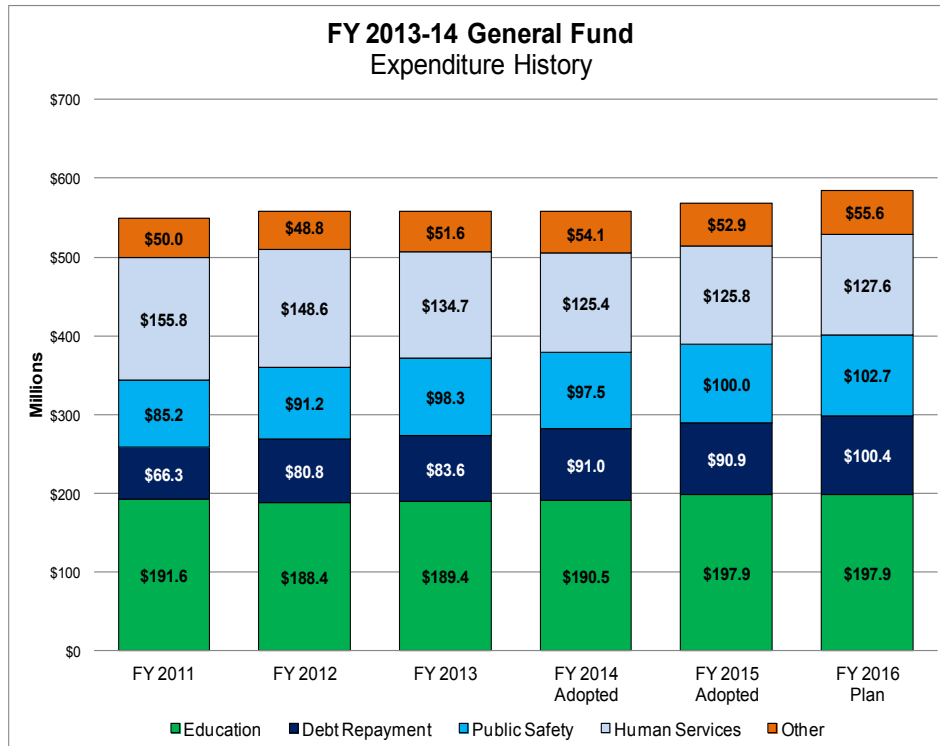
General Fund Expenditures

The adopted fiscal year (FY) 2014-15 General Fund budget totals \$567,611,780. This is \$9.1 million more (1.6%) than the budget approved for FY 2013-14. The approved general property tax rate remains unchanged from the current fiscal year's rate at \$0.77 per \$100 of assessed valuation. At this rate, a property owner will pay \$77 of general county property tax for every \$10,000 of property owned – no change from the current year. An individual may also pay other taxes, like city taxes or fire district taxes, depending on where his/her property is located.

Summary of Expenditures by Service Category

	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Education	\$257,106,223	\$265,905,756	\$265,927,329	\$273,506,839	\$ 7,601,083	2.9%	\$283,120,217
<i>includes Education debt repayment</i>							
Human Services	\$134,663,790	\$125,433,703	\$127,918,589	\$125,798,859	\$ 365,156	0.3%	\$127,613,811
Public Safety	\$ 98,280,073	\$ 97,469,664	\$100,033,505	\$100,020,313	\$ 2,550,649	2.6%	\$102,657,362
Non-Education Debt	\$ 15,902,781	\$ 15,647,023	\$ 15,649,155	\$ 15,354,261	\$ (292,762)	-1.9%	\$ 15,171,022
Support Services	\$ 15,881,543	\$ 17,047,236	\$ 17,991,645	\$ 16,934,045	\$ (113,191)	-0.7%	\$ 18,452,346
General Government	\$ 26,527,453	\$ 26,863,010	\$ 27,175,288	\$ 26,056,531	\$ (806,479)	-3.0%	\$ 27,022,727
Community Services	\$ 9,233,259	\$ 10,149,316	\$ 13,183,280	\$ 9,940,932	\$ (208,384)	-2.1%	\$ 10,157,506
Total Expenditures	\$557,595,122	\$558,515,708	\$567,878,791	\$567,611,780	\$ 9,096,072	1.63%	\$584,194,991
Permanent Positions	2,478.500	2,376.625	2,377.625	2,385.625	9.000	0.4%	2,385.625

Note: In accordance with state statutes, the Board of Commissioners does not formally adopt the FY 2015-16 Plan. This information is presented to show the Board and the public expected revenues and expenses for recommended programs and service levels for one year beyond the next fiscal year. As presented, the Plan will require \$14.9 million of reductions to expenses and programs/service levels and/or increases in revenues in FY 2015-16.

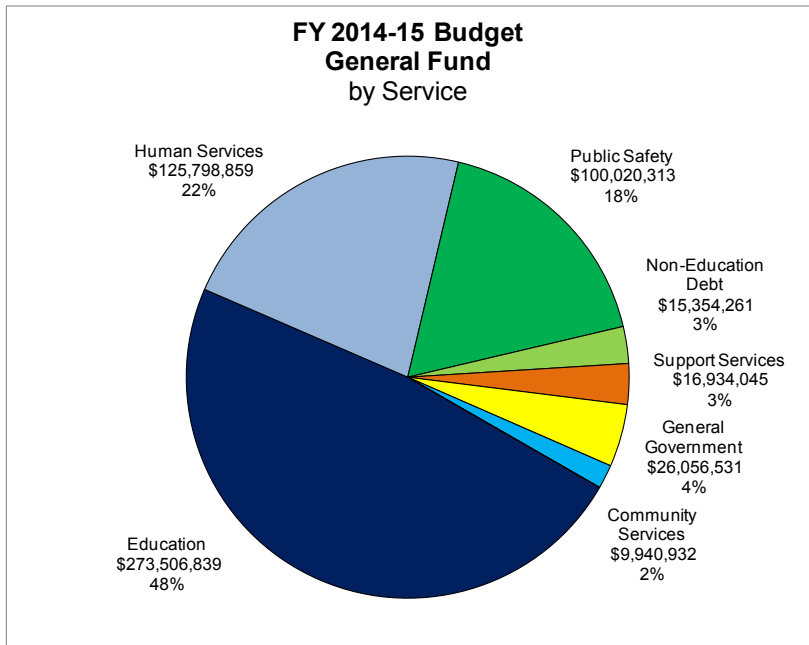


Summary of Budgeted Expenses

North Carolina counties are “arms” of the state government and are responsible for implementing mandated state and federal programs at the local level. While counties provide various services beyond the required programs, their primary responsibilities are focused on administering and funding core state programs in education, human services, and public safety. These core responsibilities are reflected in the approved allocation of resources for FY 2014-15. Approximately 88% of the recommended budget, or nearly nine of every \$10 dollars included in the budget, will be used to support education, human services, and public safety activities.

Expenditures by Service Area

The largest expense in the Guilford County budget is for **Education**, including the repayment of education-related debt for new or renovated schools and community college facilities. The Education service category accounts for 48% of the total county operating budget. **Human Services** and **Public Safety** services, the next largest expenditures, account for 22% and 18% of expenses, respectively.



Nearly 84% of the total \$9.1 million increase included in the FY 2014-15 budget is for Education. The budget increases the county support for the

Guilford County Schools (GCS) by \$4 million and for **Guilford Technical Community College (GTCC)** by \$900,000. The budget also uses \$2.5 million to “make whole” the underlying capital allocations to both GCS and GTCC. Last year, reserve funds from prior years were used to pay for \$2.5 million of the \$3.5 million provided to GCS and GTCC. Without an additional appropriation of funds in FY 2014-15, the county would not be able to fully fund the base capital allocation amounts.

The adopted budget also includes an additional \$2.6 million for **Public Safety** expenses. The additional funds will be used to add eight Detention Officer positions to the **Law Enforcement** budget to enhance staffing at the detention centers and 12 **Emergency Services** positions to staff the new Reedy Fork base and address call volume increases. Other funds will be used to provide extended warranty coverage for major equipment at the Greensboro Detention Center, replace high mileage patrol cars and ambulances, and pay for higher priced medical supplies and drugs.

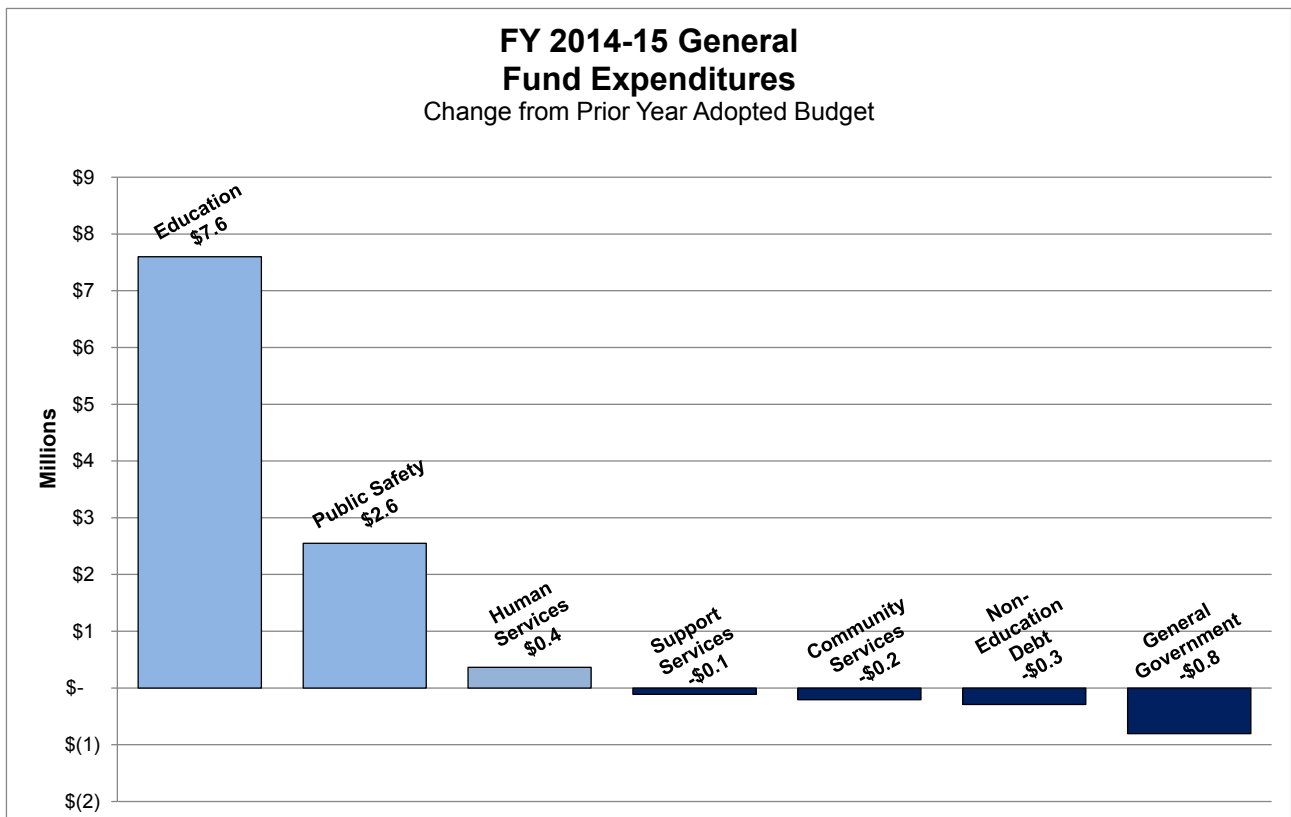
Additional funds are also included in the **Department of Social Services** for overtime and temporary staffing assistance for the county’s transition to the state’s new NC FAST Medicaid eligibility system, the full-year impacts of a new position added by the Board in FY 2013-14 for the county’s new Family Justice and Crisis Resource center for victims of domestic abuse, and an

electronic records system to help social workers become more efficient in the field and better manage state documentation requirements.

The budget also funds the state’s new mandated maintenance of effort requirement for **Public Health** departments. Starting in FY 2014-15, counties must maintain ad valorem (i.e., property tax revenue) operating appropriations to local public health departments at FY 2010-11 adopted levels. The budget estimates this new mandate to cost the county approximately \$2.1 million in additional expenses and in additional county support to offset decreases in fees and state funds.

Overall reductions in **other departments** totaling \$1.1 million and the net elimination of 14 positions partially offset the budget increases identified above. More specific information about departmental changes is included on the following pages of this Budget Summary, as well as on departmental budget pages throughout this document.

The following chart illustrates the overall changes in the FY 2014-15 budget by service area.



Expenditure Types

Summary of Expenditures by Type of Expense							
	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Personnel	\$ 171,209,922	\$ 168,351,501	\$ 168,367,567	\$ 170,220,328	\$ 1,868,827	1.1%	\$ 175,083,690
Operating	\$ 264,547,323	\$ 258,151,022	\$ 265,898,501	\$ 267,160,429	\$ 9,009,407	3.5%	\$ 268,136,144
Debt Repayment	\$ 83,625,917	\$ 91,024,691	\$ 91,048,396	\$ 90,933,012	\$ (91,679)	-0.1%	\$ 100,363,151
Human Svc Assistance	\$ 33,625,694	\$ 37,492,882	\$ 37,411,957	\$ 36,427,622	\$ (1,065,260)	-2.8%	\$ 36,427,622
Capital Outlay	\$ 4,586,266	\$ 3,495,612	\$ 5,152,370	\$ 2,870,389	\$ (625,223)	-17.9%	\$ 4,184,384
Total Expenditures	\$ 557,595,122	\$ 558,515,708	\$ 567,878,791	\$ 567,611,780	\$ 9,096,072	1.6%	\$ 584,194,991
Permanent Positions	2,478.500	2,376.625	2,377.625	2,385.625	9.000	0.4%	2,385.625

Personnel Services

Personnel Services (e.g., salaries and related benefits) account for 30% of all General Fund expenditures. Operating Expenses, which include appropriations to the Guilford County Schools and Guilford Technical Community College, represent 47% of total expenditures. Other expenditures are for Debt Repayment (16%), Human Services Assistance (6%), and funding for capital needs (<1%).

The county's underlying "base" payroll expense, including the position eliminations noted below, will fall by \$2.05 million in FY 2014-15. The table to the right summarizes the additions to the base payroll that are included in the adopted budget. More detail regarding these changes is presented the sections below. Overall, total **Personnel Services** expenses are projected to increase by \$1.87 million in FY 2014-15. The total number of permanent full- and part-time positions is 2,378.625 (excluding nine Commissioners and including two positions budgeted in the Internal Service Fund). This is a net increase of nine positions from FY 2013-14.

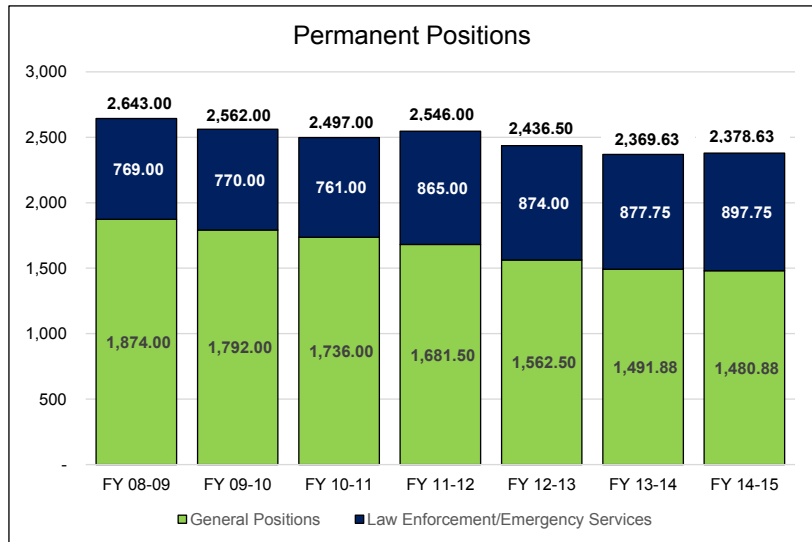
Payroll Expense Change Summary (in millions)	
Base Payroll Change (incl. 14 position cuts)	(\$2.05)
Plus:	
1% Merit Pool	\$0.72
New Positions (+23 positions)	\$1.19
Compensation Study Reserve	\$2.00
Total Payroll Change	\$1.87

Position Changes. A total of 14 positions will be eliminated across a variety of departments. Most of the **position reductions** will occur in Public Health (-7.5) as a result of expired or expiring grant funds. Other positions will be eliminated in the County Administration (-1), Finance (-1), Information Services (-0.5, effective January 2015, completely eliminated in FY 2015-16), Inspections (-1), Elections (-1), and Facilities (-2) departments.

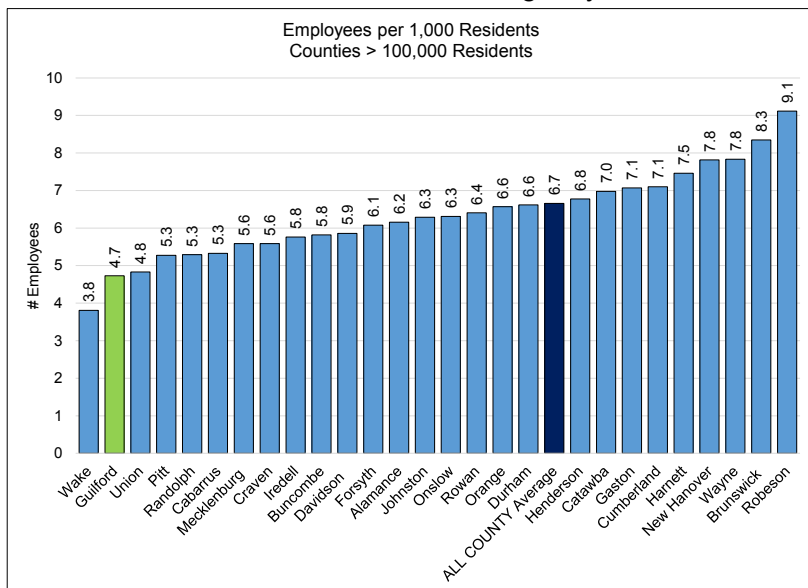
The reduction in staff noted above is offset by the addition of the following **23 new positions**:

- 1 Social Work Program Manager added by the Board of Commissioners during FY 2013-14 for the Family Justice and Crisis Resource Center

- 1 Legal Assistant position in the County Attorney’s budget to assist with increases in cases related to the termination of parental rights and other legal matters. **This position’s expense is fully offset by reductions in the department’s overtime, part time, and outside legal services budget.**
- 8 Detention Office positions to enhance staffing at the Greensboro and High Point Detention Centers. **Position expenses are fully offset by increases in federal inmate fee revenues.**
- 12 new Emergency Medical Services/Ambulance positions associated with the new Reedy Fork base and overall call volume increases. **Additional ambulance fees will offset most of the new position costs.**
- 1 new Human Services Director position to lead a consolidated human services department if the Board of Commissioners decides to merge Public Health and Social Services. **The county may expect reimbursement for approximately 25% of this position’s cost.**



Since FY 2008-09, the county has eliminated over 393 net general positions (-21%) and added 128.75 net new Law Enforcement and Emergency Medical Services positions (+17%). Overall, the county’s workforce has fallen by over 264 net positions, a decrease of more than 10%.



Overall, the county’s workforce has fallen by over 264 net positions, a decrease of more than 10%.

Based on county employment data collected by the North Carolina Association of County Commissioners in FY 2013-14, Guilford County has the second lowest number of employees per 1,000 residents, at 4.7 employees for every 1,000 residents. The average for all counties is over 40% higher at 6.7 employees for every 1,000 residents.

Employee Raises. The budget includes a merit pool equivalent to 1% of salaries and benefits. Employee merit pay increases will be awarded based on job performance and may be more or less than 1% based on individual performance scores. The first year net cost of the merit program is \$595,000 (\$720,000 less expected reimbursement revenue from non-county sources). A full year’s net cost is approximately \$1.2 million. Beginning with FY 2014-15, merit increases will be effective for all employees on the same date during the middle of

the fiscal year, rather than on individual employee anniversary dates. A common merit date will provide for more efficient performance evaluation and merit application processes.

Compensation Study Reserve. Finally, the budget includes \$2 million to address potential pay adjustments that may be identified in a salary study commissioned by the Board of Commissioners. In FY 2013-14, the Board appropriated \$1 million in anticipation of potential changes that may be needed before June 30, 2014. An additional appropriation of \$1.4 million will be added to the \$1 million already included in the base payroll budget to bring the total available in next fiscal year's budget for possible compensation adjustments to \$2 million. Any funds not used will be returned to the county's fund balance.

Other Personnel Benefits. Last fiscal year, the Board of Commissioners modified the county's 401k benefit for employees other than sworn Law Enforcement officers. Instead of a flat contribution of 5% of an employee's pay into a 401k account, the county now matches an employee's 401k contribution, up to 5% of pay. At the time the change was implemented, approximately 60% of employees made contributions to the county's 401k plan. After a year under the new county match plan, the percentage of employees making 401k contributions has increased to over 70%. This additional participation will increase the county's share of contributions by approximately \$500,000. Although additional employee participation will mean additional funds are needed in FY 2014-15, the change to a county match has reduced the overall county cost of the 401k benefit by about \$2 million since FY 2012-13. (Note: The county is required by state statute to contribute 5% of each sworn law enforcement officer's pay into a 401k plan whether or not the employee makes a contribution.)

The budget also includes the county's share of health insurance for employees and retirees. Overall, the county's group insurance budget is projected to decrease by nearly \$810,000. Although the average cost of health insurance per participant will not increase next fiscal year, the number of covered retirees will increase, offsetting some of the savings generated by the Board's decision to move certain retirees from the county's self-funded insurance plan to a Medicare Advantage plan.

Operating, Debt Repayment, and Capital Expenses

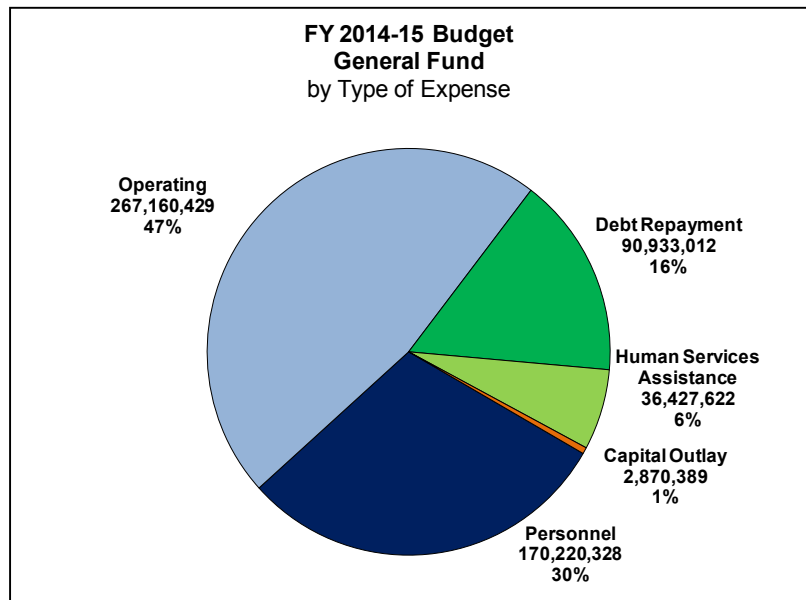
Operating Expenses will increase by \$9.1 million in FY 2014-15, due in large part to the approved increase in funding for the Guilford County Schools (+\$4 million), Guilford Technical Community College (+\$900,000), and the General Fund's contribution to the School Capital Outlay Fund to replace the reserves that were used to provide capital money to the school system and community college in FY 2013-14 (+\$2.5 million). Together, these expenses account for \$7.4 million (84%) of the overall increase in Operating Expenses.

Other budget adjustments include:

- technology improvements in the Tax and Register of Deeds departments (aerial photographs and property change finder software related to the January 1, 2017 property revaluation),
- electronic records for Social Workers,
- additional state fees for the new motor vehicle tax collection process and up-front budgeting of tax audit contracts,
- an increase in the county's share of the Guilford-Metro 911 Center,
- price increases for medical supplies and drugs for Emergency Services and the Public Health departments, and
- major facility maintenance and repair needs.

Scheduled **Debt Service Payments** and related fees for voter-approved bonds and other capital needs will remain stable next fiscal year, decreasing by about \$92,000. In April 2014, the Board of Commissioners approved the use of Bond Anticipation Notes in a line of credit “draw down” program to fund up to \$50 million of current school and college capital projects until the next set of voter-approved bonds is sold. Over the last several years, the cash flow needs for education-related capital projects have been considerably less than the amount of bond funds on hand, resulting in several million dollars of early interest payments. The draw down program will allow the county to fund project cash flow needs as they occur and issue additional bonds at a later date. At the time this document was prepared, the interest rate that would apply to the line of credit funds was under 0.5%. This plan will allow the county to postpone several million dollars of principal and interest payments next year. However, based on rates at the time the bonds are finally issued, using a draw down program may result in slightly higher financing costs over the long term.

As the county issues the remaining school and community college bonds approved by voters in May 2008, debt service expenses will increase. If all of the remaining \$160,000,000 of bonds are sold, the county’s debt repayment budget will increase by approximately \$16 million. This is



the equivalent of a property tax rate increase of nearly four cents. Options to avoid or reduce a property tax increase include eliminating county programs and services, temporarily using fund balance to “soften” the debt service peaks over several years (although using fund balance should not be considered a long-term funding source for recurring expenses), or a county-wide quarter-cent sales tax. A new sales tax must be approved by voters and would generate approximately \$14 million annually. More information about the county’s outstanding debt and future debt repayment may be found in the Debt Repayment section of this document.

Human Services Assistance funds are used to provide direct services to or payments for the care of qualified human services clients, often children or elderly and disabled adults. Expenses include payments for child foster care and adoption assistance, child and elderly day care, assistance with heating and/or cooling emergencies, and the County’s share of adult care home expenses for low-income older adults or adults with disabilities. This expense category is expected to fall by nearly \$1.1 million next year as a result of decreases in state subsidized day care funding.

Capital Outlay is expected to decrease by \$625,000. Capital funds are typically allocated for vehicle purchases and large equipment needs. The budget includes funds to replace aging, high mileage vehicles in Emergency Services (four ambulances and one truck; 293,000 average miles), Law Enforcement (40 vehicles; 110,000 average miles), Animal Control (one truck; 207,000 miles), and other county departments (14 vehicles; 167,000 average miles). More information about the county’s fleet replacement plan may be found in the Multi-Year Plans section of this document.

Education and Related Debt

\$273,506,839

The adopted budget allocates \$273.5 million to the Guilford County Schools (GCS) and Guilford Technical Community College (GTCC), including debt service on voter-approved bonds for school and college facilities. This is \$7.6 million more than the “new” money appropriated to GCS and GTCC in FY 2013-14. (Note: \$2.5 million of the capital maintenance and repair money allocated in FY 2013-14 came from reserve funds in the County Building Construction Fund. Reserve funds are no longer available, so the FY 2014-15 appropriation has to replace this \$2.5 million to fully fund maintenance and repair allocations at their FY 2013-14 levels.) The budget includes a total increase of \$4 million for GCS (\$2.23 million in operating funds and \$1.77 million in capital maintenance and repair funds) and \$900,000 (all operating funds) for GTCC.

Education and education-related debt payments make up about 48% of total General Fund expenditures. However, only a small amount of non-county funding is received to offset these expenditures. As a result, the county must allocate 58% of every dollar of property tax collected for Education expenses.

	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Guilford County Schools (GCS)							
Operating Expenses	\$175,630,398	\$177,130,398	\$177,130,398	\$179,360,398	\$2,230,000	1.3%	\$179,360,398
Capital Maintenance	\$2,000,000	\$2,000,000 *	\$2,000,000 *	\$3,770,000 *	\$1,770,000	88.5%	\$3,770,000
Debt Repayment	\$56,723,537	\$63,969,406	\$63,989,682	\$64,440,207	\$470,801	0.7%	\$71,384,135
Total	\$234,353,935	\$243,099,804	\$243,120,080	\$247,570,605	\$4,470,801	1.8%	\$254,514,533
Guilford Technical Community College (GTCC)							
Operating Expenses	\$11,752,690	\$12,397,690	\$12,397,690	\$13,297,690	\$900,000	7.3%	\$13,297,690
Capital Maintenance	\$0	\$1,500,000 **	\$1,500,000 **	\$1,500,000 **	\$0	0.0%	\$1,500,000
Debt Repayment	\$10,999,599	\$11,408,262	\$11,409,559	\$11,138,544	(\$269,718)	-2.4%	\$13,807,994
Total	\$22,752,289	\$25,305,952	\$25,307,249	\$ 25,936,234	\$630,282	2.5%	\$28,605,684
Total Education	\$257,106,224	\$268,405,756	\$268,427,329	\$273,506,839	\$5,101,083	1.9%	\$283,120,217
Sources of Funds							
Federal & State Funds							
<i>Lottery Funds</i>	\$ 5,000,000	\$ 4,799,500	\$ 4,799,500	\$ 4,799,500	\$0	0.0%	\$ 4,799,500
<i>American Rec/Reinvest Act</i>	\$ 2,309,265	\$ 2,124,747	\$ 2,124,747	\$ 2,159,656	\$34,909	1.6%	\$ 2,159,656
County Funds	\$ 249,796,959	\$ 261,481,509	\$ 261,503,082	\$ 266,547,683	\$5,066,174	1.9%	\$ 276,161,061
Sources of Funds	\$ 257,106,224	\$ 268,405,756	\$ 268,427,329	\$ 273,506,839	\$5,101,083	1.9%	\$ 283,120,217

* FY 2013-14 funding for capital maintenance came from County Building Construction Fund Reserves of \$1 million and \$1 million of “new” money from the General Fund. Because reserve funding is no longer available in the Construction Fund, the county must allocate \$ 2 million of “new” money to maintain the recommended level of capital maintenance expenditure in FY 2014-15 (\$1 million of reserves no longer available plus an increase of \$1 million for FY 2014-15).

* FY 2013-14 funding for capital maintenance came from County Building Construction Fund Reserves totaling \$1.5 million. Because this level of reserve funding is no longer available in the Construction Fund, the county must allocate “new” money to maintain the current level of capital maintenance expenditure in FY 2014-15.

Although public education is primarily a responsibility of the state, and most funding is provided by the state directly to GCS and GTCC, all counties are required to fund certain operating and capital expenses for local public schools and community college systems. Counties appropriate a substantial portion of their budget to support Education programs.

For public school systems, the General Statutes require that the following categories be provided for mainly from local funds: buildings, furniture, and apparatus; garage and maintenance equipment for school buses; liability insurance; maintenance of plant; site acquisition; furnishing of superintendent's office; school building supplies; and water supply and sewerage facilities.

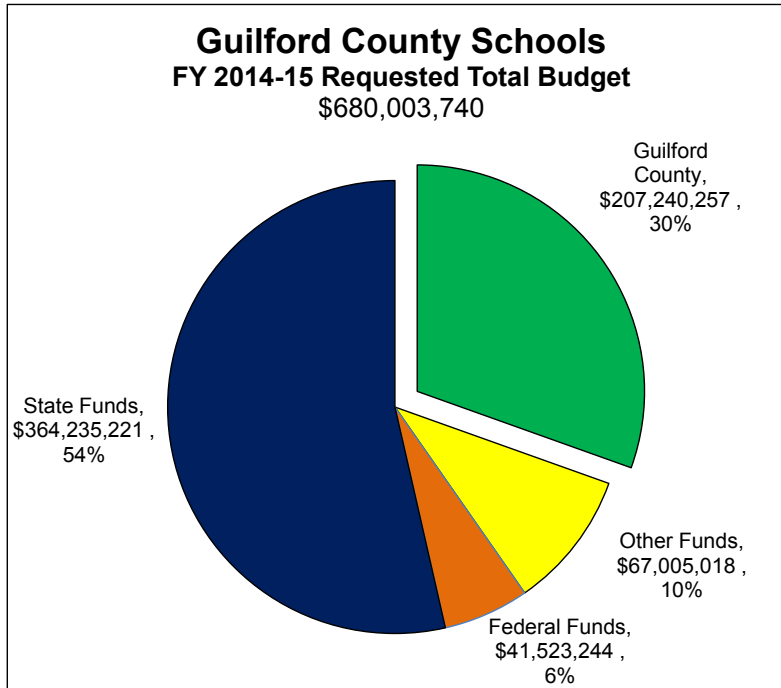
For community college systems, counties are required to fund maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, legal fees, vehicles and vehicle maintenance, grounds maintenance, land acquisition, and facility construction.

Guilford County appropriates a substantial amount of funding for other items beyond the legal mandates. For instance, the County provides funds for educator salary supplements to encourage teachers to work in Guilford County and pays for approximately 450 locally-funded teaching positions to respond to local needs not provided for in the funding received from the state.

Guilford County Schools

Education is a top strategic priority for the Board of Commissioners. In recognition of this importance, the Board did not reduce local operating funding for the school system throughout the recession and the struggling recovery. Last fiscal year, the Board of Commissioners increased the GCS operating allocation by \$1.5 million.

The total budget requested by the Guilford County Board of Education (BoE) from all funding agencies was \$680 million. About 70% of the requested funding would come from the state and federal governments and other non-Guilford County sources. The BoE requested \$207,240,257 from Guilford County (\$197,240,257 for the operating budget and \$10 million for capital maintenance and repair projects), an increase of \$28,109,859. This increase, including the additional \$1 million needed to fully fund the base capital budget from FY 2013-14, is equivalent a property tax rate increase of 6.25 cents. More information about the Board of Education's request is included in the Education section of this document.



The FY 2014-15 Adopted Budget for the Guilford County Schools is \$183,130,398, an increase of \$4 million over the FY 2013-14 Adopted Budget. The budget includes an increase in operating funding of \$2.23 million from \$177,130,398 to \$179,360,398. This allocation increases the county's projected per pupil allocation from \$2,332 to \$2,343. The Board of Education has responsibility for determining the final allocation of these funds and may choose to allocate all or some of the county budget for pay increases for locally funded teachers, operating expenses for new facilities, or other system needs. The approved increase in funding for capital maintenance and repair projects is \$1.77 million (\$2 million to \$3.77 million). The extra capital maintenance and

repair funds will allow the school system to address additional high priority school maintenance needs.

The allocation to the Guilford County Schools is based on the county Education Committee's funding formula discussions and considers the average percent change in current property tax revenues (an indicator of the county's capacity to fund expenses) and the number of GCS and charter school students (an indicator of the demand for school services) as a basis for future funding allocations. Current year property tax revenues are estimated to increase by 1.73% and student population is projected to increase by 0.78% (from 75,942 to 76,537). The average change of these two formula components is 1.26%. As a result, the budget appropriates an additional \$2,230,000 or 1.26% in operating funding to GCS. The balance of the total increase of \$4 million, or \$1.77 million, is allocated to capital maintenance and repair projects.

County Allocation for Guilford County Schools				
	FY 2013-14	FY 2014-15		
	Adopted Budget	Adopted Change	Adopted Budget	% Chg
Operating Funds	\$ 177,130,398	\$ 2,230,000	\$ 179,360,398	1.26%
Capital Maintenance & Repair Funds	\$ 2,000,000	\$ 1,770,000	\$ 3,770,000	88.50%
	\$ 179,130,398	\$ 4,000,000	\$ 183,130,398	2.23%
Student Population - GCS + Charter	75,942		76,537	
Per Pupil Operating Allocation	\$ 2,332		\$ 2,343	

In addition to the operating and capital maintenance funding described above, the budget includes \$64.4 million dollars for the repayment of voter-approved bonds for school construction and renovation projects. As additional bond issues are sold to pay for projects approved by the Board of Education and Board of Commissioners, the county's debt repayment budget will grow. Projected debt repayment for school debt is expected to be \$71.4 million in FY 2015-16.

A final total Board of Education budget that incorporates the approved local funding support will be adopted by the Board of Education once state and federal funding amounts are known. More information on the overall budget for the Guilford County Schools may be found online at www.gcsnc.com and in the Education section of this document.

Guilford Technical Community College

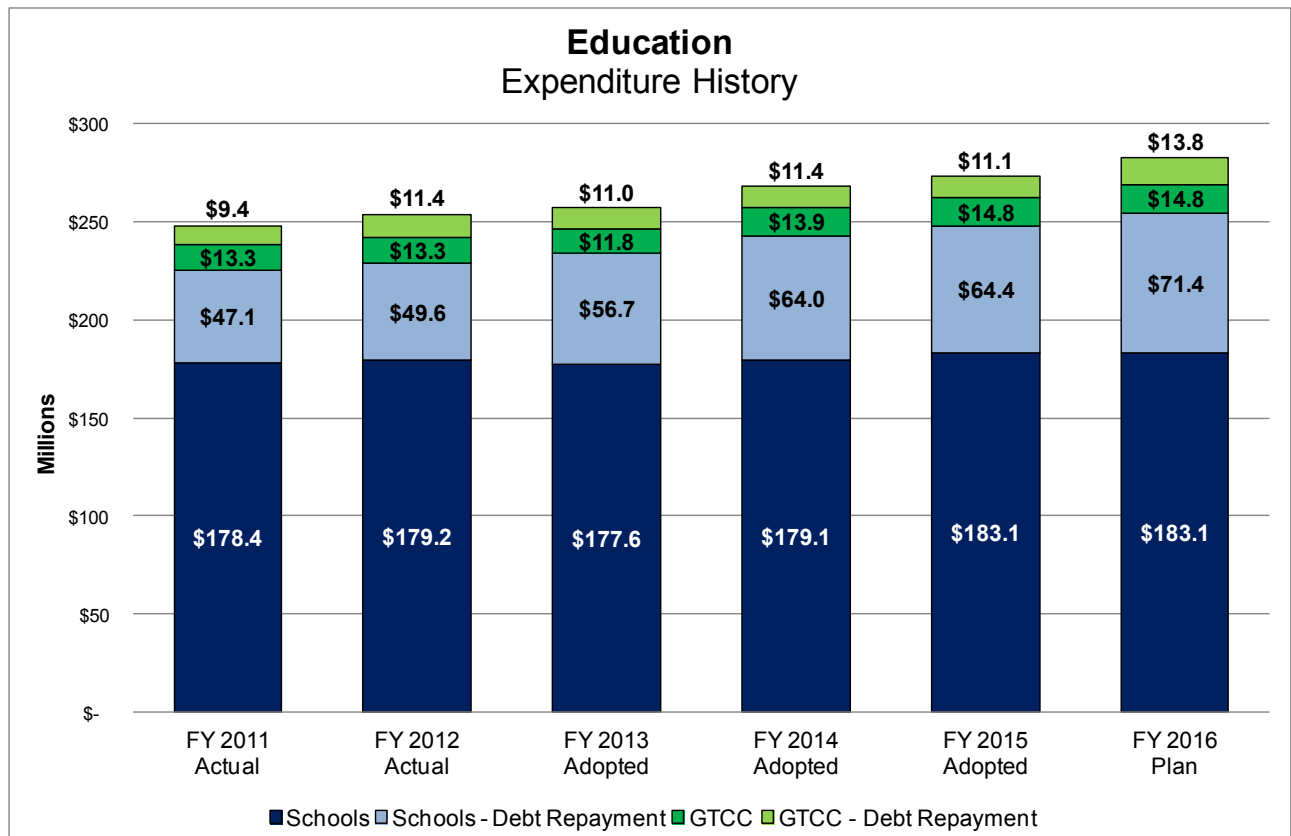
The Guilford Technical Community College's Board of Trustees has requested a total budget of \$15,373,397 from Guilford County for FY 2014-15 - \$13,603,397 in operating funds and \$1,770,000 in capital outlay funds. This request is \$1,475,707, or 10.6%, higher than the current year's budget. More details about the Board of Trustees' request may be found in the Education section of this document.

The FY 2014-15 Adopted Budget increases the operating allocation for Guilford Technical Community College by \$900,000 to \$13,297,690. The additional support will assist the College in

paying for the operating costs of new facilities and other expenses for which the county is responsible for funding. The budget also appropriates \$1.5 million for capital maintenance and repairs, the same amount as appropriated in FY 2013-14. Because the FY 2013-14 appropriation was funded from capital reserves that are no longer available, the \$1.5 million FY 2014-15 appropriation is “new” money that must come from recurring general fund revenues.

The county budget also allocates \$11.1 million for debt service payments on voter-approved bonds for new and renovated community college facilities. In FY 2015-16, GTCC debt repayment is projected to exceed \$13.8 million.

It is important to note that as the additional school and college facilities approved by voters through the 2008 bond referendum are completed, additional local funds will be requested to operate and maintain these facilities. Future budgets will need to consider additional appropriations to meet these local requirements.



Human Services

\$125,798,859

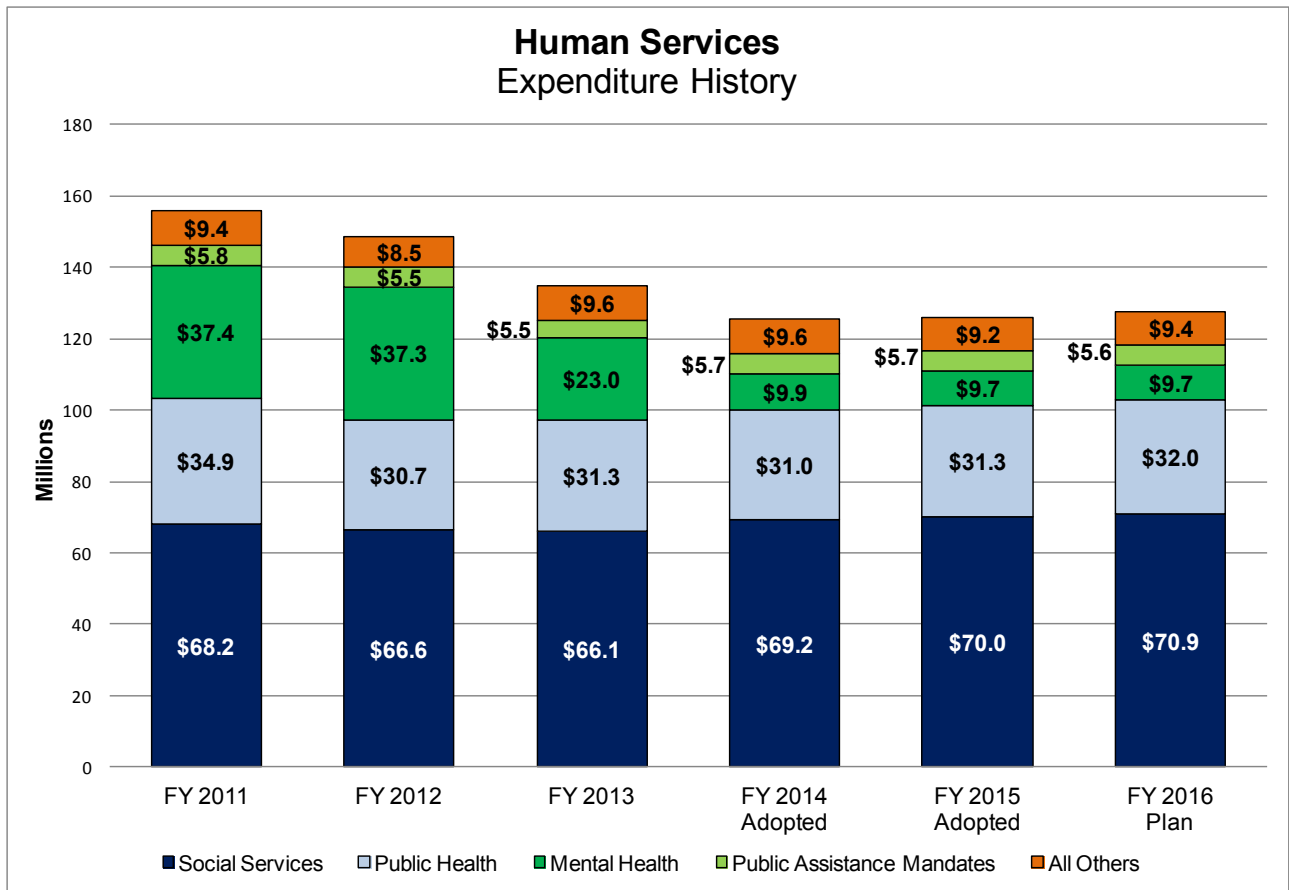
The adopted budget includes \$125.8 million for Human Services expenditures, an increase of \$365,000, or 0.3%. Human Services is the second largest expenditure category and accounts for 22% of General Fund expenditures. Departments in this category include Public Health; local support for mental health, developmental disability, and substance abuse services; the Department of Social Services; Human Services Transportation; and the county's share of expenses for mandated public assistance programs.

	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Department							
Child Support Enforcement	\$5,833,647	\$6,350,488	\$6,366,797	\$5,994,303	(\$356,185)	-5.6%	\$6,125,064
Coordinated Services	\$1,533,386	\$1,493,515	\$1,493,516	\$1,497,510	\$3,995	0.3%	\$1,497,937
Mental Health	\$22,971,503	\$9,900,000	\$11,067,888	\$9,674,000	(\$226,000)	-2.3%	\$9,674,000
Public Assistance Mandates	\$4,729,112	\$5,725,941	\$5,725,941	\$5,649,394	(\$76,547)	-1.3%	\$5,649,394
Public Health	\$31,257,273	\$31,012,448	\$32,357,382	\$31,262,327	\$249,879	0.8%	\$31,951,502
Social Services	\$66,079,949	\$69,153,442	\$69,102,559	\$70,023,056	\$869,614	1.3%	\$70,904,022
Transportation	\$2,146,970	\$1,676,497	\$1,683,131	\$1,573,497	(\$103,000)	-6.1%	\$1,684,066
Veterans Services	\$111,950	\$121,372	\$121,375	\$124,772	\$3,400	2.8%	\$127,826
Total Expenditures	\$134,663,790	\$125,433,703	\$127,918,589	\$125,798,859	\$365,156	0.3%	\$127,613,811
Sources of Funds							
Federal & State Funds	\$75,236,220	\$66,803,260	\$66,589,379	\$68,095,982	\$1,292,722	1.9%	\$68,245,882
User Charges	\$10,679,824	\$9,374,662	\$9,392,662	\$8,488,573	(\$886,089)	-9.5%	\$8,488,573
Other	\$1,431,727	\$1,431,626	\$1,485,164	\$1,434,532	\$2,906	0.2%	\$1,434,532
Fund Balance	\$573,842	\$1,704,485	\$1,730,767	\$1,098,249	(\$606,236)	-35.6%	\$1,098,249
County Funds	\$46,742,177	\$46,119,670	\$48,720,617	\$46,681,523	\$561,853	1.2%	\$48,346,575
Sources of Funds	\$134,663,790	\$125,433,703	\$127,918,589	\$125,798,859	\$365,156	0.3%	\$127,613,811

New for FY 2014-15 is a recently approved state mandate that counties maintain ad valorem (i.e., property tax revenue) operating appropriations to local **public health** departments at FY 2010-11 adopted levels (North Carolina General Statute 130A-34.4). The North Carolina Department of Public Health (DPH) is in the process of developing guidelines for monitoring counties' compliance with this mandate. Based on test data provided by DPH, Guilford County would be required to increase its contribution to Public Health by over \$3 million in FY 2014-15. At this point, it appears that counties may be able to exclude from the maintenance of effort requirement any FY 2010-11 appropriations for discontinued local programs and non-ad valorem revenues (e.g., sales tax contributions). After considering potential exclusions, including discontinued contracts with Guilford Adult and Child Health, the adopted budget increases local funding to Public Health by \$2.2 million. This increase in local funding will not be used to significantly increase the Public Health budget, but to fill the void created by projected reductions in federal and state funds, certain Medicaid revenues, and restricted Health Department Medicaid fund balance.

Overall, the **Public Health** budget will increase by approximately \$250,000. The additional funds will be used to purchase technology to support electronic medical records, provide contracted nurse practitioner services at the Evans-Blount Clinic, and implement any needed changes as a result of the county's current compensation study.

The adopted budget for Public Health also eliminates 7.5 positions associated with grants that end by June 30, 2014 or will end during next fiscal year.



The recommended budget includes \$70 million for **Social Services**, an increase of \$870,000 (+1.3%). The additional funds will be used for overtime and temporary personnel services as the department implements the Medicaid eligibility component of North Carolina’s NC FAST software, increased adoption subsidies and foster care expenses for children placed in Social Services custody, potential costs of the county’s current compensation study, and full-year costs for the Family Crisis & Justice Resource Center (+1 position added during FY 2013-14), a new initiative of the Board of Commissioners to assist victims of domestic abuse. The adopted budget also includes \$250,000 of technology funds to transition Aging/Adult Services and Child Welfare social workers from paper to electronic records. The mobile technology will increase staff efficiency while working with clients and completing required documentation (no need to take time traveling back to a desk to access or complete required forms and documentation). The county will be reimbursed for approximately 50% of the costs of this initiative. The increases noted above will be offset by a reduction in the county’s state funding authorization for child day care of approximately \$1.1 million.

In 2014, the Board of Commissioners approved the consolidation of Public Health and Social Services departments into a Consolidated Human Services Agency (CHSA). This measure allows the Board to govern the operations of all human service functions (which were previously governed by separate boards for both the health and social services departments) and enhance service delivery to clients. The adopted budget includes funding for the new Consolidated Human Services Department Director position, to be split between Public Health and Social Services. The

county manager will select a candidate to fill the role of this position, with the advice and consent of the Board of Commissioners.

In January 2013, the county completed a merger of the Guilford Center (the department that provided **mental health, developmental disabilities, and substance abuse services**) with **Sandhills Center**, a multi-county human services management entity. The merger agreement called for the county to maintain an annual local funding appropriation to Sandhills of \$9.9 million. As a result of efficiency gains made by two of the agencies that Sandhills contracts with to provide local services, the annual appropriation for FY 2014-15 has been reduced by \$226,000 to \$9,674,000. This funding reduction will not result in a decrease in services provided.

Funding for **community-based organizations** that provide various human services programs will increase from \$214,549 to \$218,400. A list of funded agencies is included in the Community Services and Appendices sections of this document.

Public Safety

\$100,020,313

At 18% of total county expenditures, Public Safety is the third largest service category in the General Fund. Guilford County's Public Safety departments protect the safety of residents and visitors and include the Sheriff's Department, Emergency Services, Building Inspections, and Animal Control Services. The FY 2014-15 adopted budget includes \$100 million for Public Safety services, an increase of \$2.55 million (2.6%) from the current year's budget. Increases in fees for housing federal inmates and revenues associated with a higher number of emergency medical service calls will offset nearly all of this service area's budget increases.

	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Department							
Animal Services	\$2,858,129	\$3,092,266	\$3,110,449	\$3,119,455	\$27,189	0.9%	\$3,144,057
Court Alternatives	\$2,144,123	\$2,424,002	\$2,424,006	\$2,563,284	\$139,282	5.7%	\$2,733,723
Emergency Services	\$24,173,489	\$24,520,231	\$24,830,888	\$25,467,466	\$947,235	3.9%	\$26,968,524
Inspections	\$1,947,480	\$2,064,675	\$2,065,112	\$2,053,242	(\$11,433)	-0.6%	\$2,077,006
Law Enforcement	\$64,386,189	\$62,385,387	\$64,573,209	\$63,794,042	\$1,408,655	2.3%	\$64,682,826
Other Protection	\$1,274,295	\$1,456,596	\$1,503,332	\$1,389,936	(\$66,660)	-4.6%	\$1,410,583
Security	\$1,496,367	\$1,526,507	\$1,526,509	\$1,632,888	\$106,381	7.0%	\$1,640,643
Total Expenditures	\$98,280,072	\$97,469,664	\$100,033,505	\$100,020,313	\$2,550,649	2.6%	\$102,657,362
Sources of Funds							
Federal & State Funds	\$1,333,198	\$483,705	\$986,780	\$439,361	(\$44,344)	-9.2%	\$341,134
User Charges	\$20,840,082	\$19,853,641	\$19,853,641	\$22,167,456	\$2,313,815	11.7%	\$20,940,760
Other	\$1,995,244	\$763,346	\$828,682	\$824,515	\$61,169	8.0%	\$795,373
Fund Balance	\$2,598,873	\$241,538	\$978,889	\$386,262	\$144,724	59.9%	\$382,925
County Funds	\$71,512,675	\$76,127,434	\$77,385,513	\$76,202,719	\$75,285	0.1%	\$80,197,170
Sources of Funds	\$98,280,072	\$97,469,664	\$100,033,505	\$100,020,313	\$2,550,649	2.6%	\$102,657,362
Permanent Positions	983.550	982.300	982.300	1,001.250	18.950	1.9%	1,001.250

The **Law Enforcement** budget will increase by \$1.4 million. Specific new expenses in the Law Enforcement include:

- \$321,000 for eight new Detention Officer positions to be assigned to the Greensboro and High Point Detention Centers as determined by the Sheriff. (The Sheriff requested a total of 25 new positions - 19 Detention Officer positions and six Patrol Deputies.) These positions are scheduled to be hired in October. Full year costs in FY 2015-16 are expected to be \$433,000. These costs will be offset by an increase in fees received for housing federal inmates. The budget includes \$400,000 of additional revenue based on housing an average of 15 federal inmates per day at a reimbursement rate of \$73/day.
- \$310,000 for an extended equipment warranty program to cover major equipment in the Greensboro Detention Center now that the original warranties are expiring.
- \$390,000 of additional vehicle funding, which, when added to the current budget, will allow the department to replace 40 of its vehicles with condition issues and/or the highest miles.
- \$310,000 for increases in the county's required contribution to the Law Enforcement Special Separation Allowance Fund (provides a monthly allowance to a law enforcement officer from the date of retirement until the officer turns 62 years of age) and potential adjustments that may be identified in the county's current compensation study.

The **Emergency Services (ES)** and **Guilford-Metro 911 Communications** budgets includes new funding for the following major expenses:

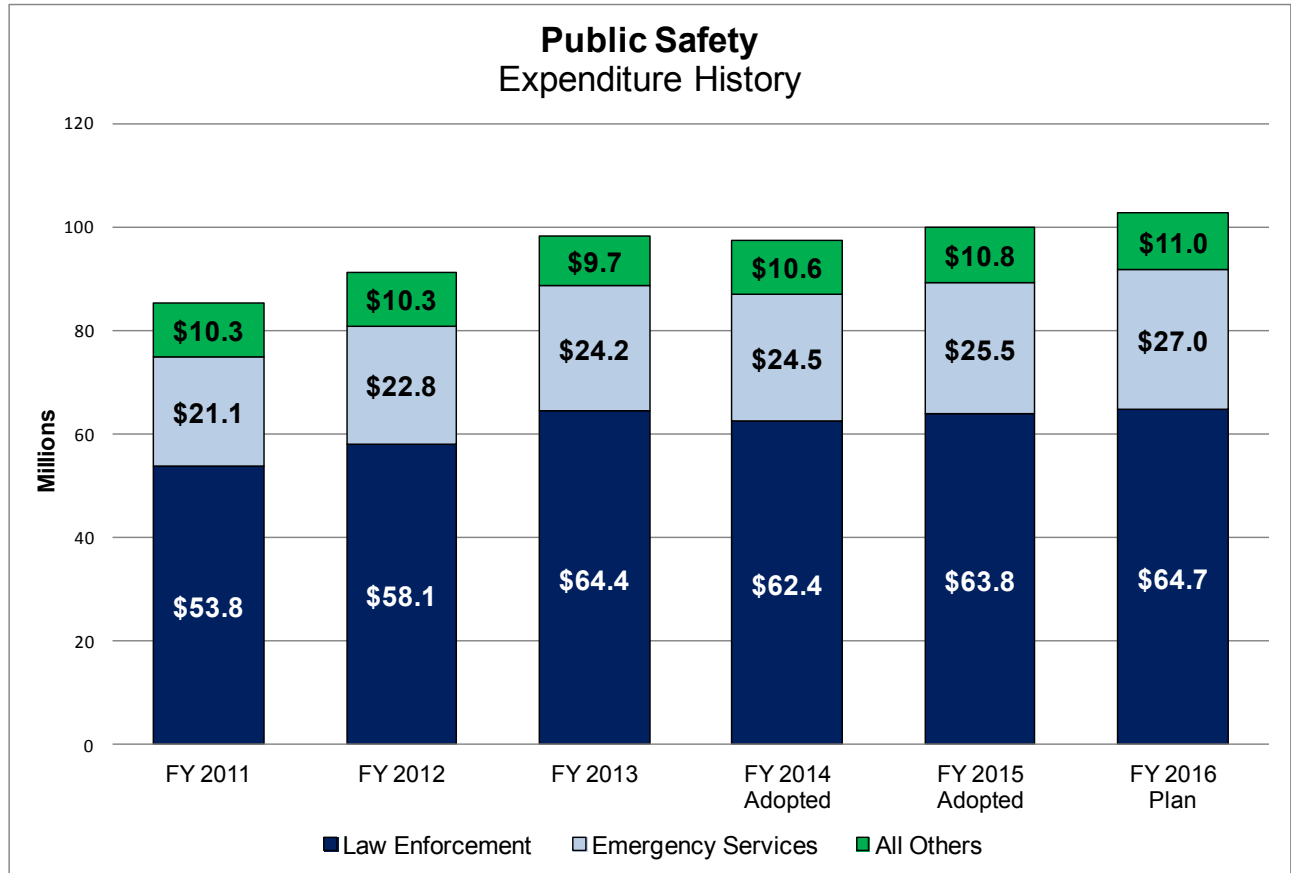
- 12 new positions (six Emergency Medical Technician-Paramedic, four Emergency Medical Technician-Basic, and two Captain positions) associated with the new Reedy Fork base and overall call volume increases. These positions will be hired in October and will cost approximately \$630,000. Full year expense is approximately \$764,000. Additional ambulance fees will offset most of the new position costs (new revenues of \$500,000 in FY 2014-15 and \$600,000 in FY 2015-16). The new Reedy Fork Base is actually a Greensboro Fire Department facility that will include space for the county's EMS function. The county's cost for its share of space in the new station will be approximately \$350,000. These funds will be appropriated from the county's capital fund balance once a final contractual agreement is completed. This cooperative co-location arrangement means the county will not need to build a separate ambulance base at a cost of more than \$3 million.
- \$320,000 for increases in the cost of various medical supplies and drugs used on the county's ambulances
- Four replacement ambulances and one truck at a total cost of approximately \$1,000,000. The average number of miles on the vehicles to replace is over 290,000
- \$245,000 for an increase in the county's share of the Guilford-Metro 911 Communication Center (GM 911) budget. GM 911 is the emergency communications center jointly operated and funded by the county and the City of Greensboro. The county's share of GM 911 costs is based on the prior calendar year's number of calls to GM 911 for county services. The county will pay 34% of GM 911's expenses in FY 2014-15, up from 32% in FY 2013-14.

The **Court Alternatives/Juvenile Detention** budget includes additional funding to replace aging security console equipment, washers, and dryers at the Juvenile Detention facility.

The **Security Department** will increase by just over \$106,000, primarily due to an increase in the cost of contracted security services and the purchase of replacement digital video recording equipment.

In FY 2013-14, **Other Protection/Court Services** purchased software for use by staff that work with judges and defendants to provide pre-and post-trial research and monitoring. These funds are no longer needed in FY 2014-15. As a result of these changes, the Other Protection/Court Services budget will decrease by approximately \$67,000 next year.

One vacant position will be eliminated in the **Inspections** department.



Debt Repayment – Other than Education

\$15,354,261

Total debt repayment expenditures in the FY 2014-15 budget are approximately \$91 million, including fees and other expenses related to debt management. Most of this expense is related to the repayment of bonds voters have approved to fund various public construction projects. Approximately \$75.6 million of this total is for Guilford County Schools and Guilford Technical Community College debt and is discussed in the Education section above. The remaining \$15.35 million will pay for all other debt-financed projects, including the new Greensboro Detention Center. This is nearly \$300,000 lower than the amount budgeted in FY 2013-14. Non-Education debt payments are expected to decrease next year to \$15.2 million as the county continues to pay off existing debt.

A complete discussion of the County’s debt obligations and repayment schedules is included in the Debt Service section of this document.

Support Services

\$16,934,045

At \$17 million, Guilford County's Support Services departments make up 3% of total expenditures in the General Fund budget. These departments provide many of the "behind-the-scenes" support functions that other department need to conduct business. The FY 2014-15 Support Services budget is expected to decrease by \$113,000 next fiscal year.

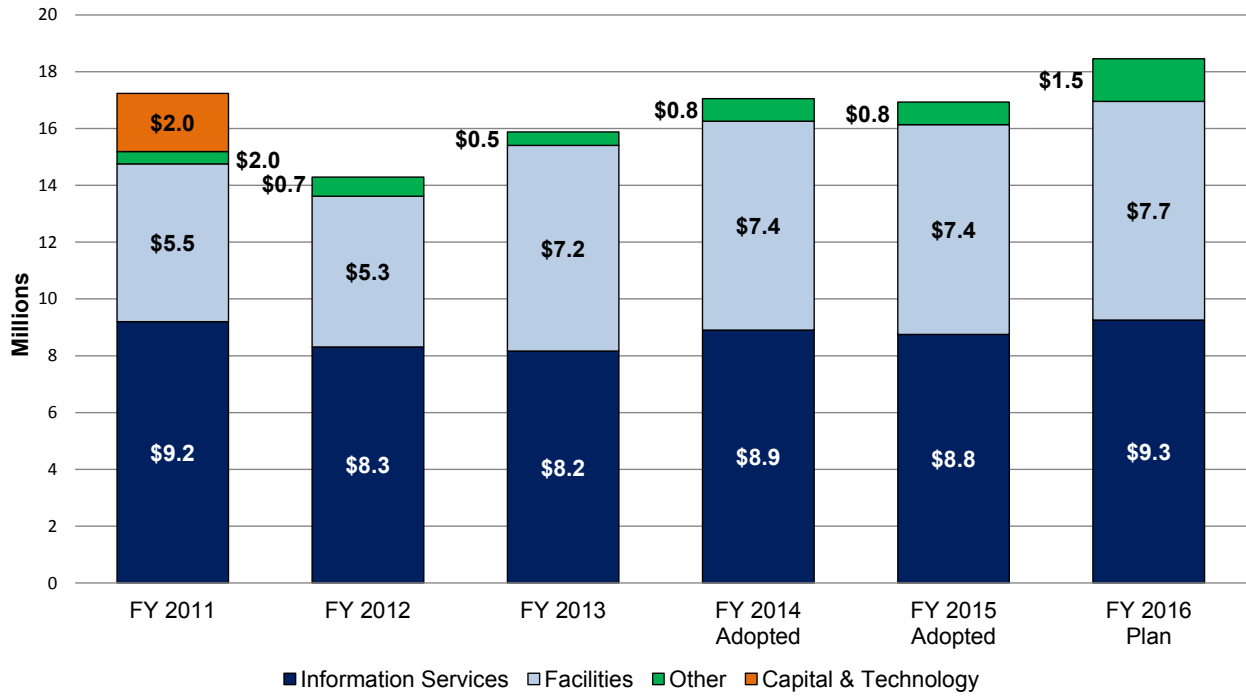
Department	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Department							
Facilities	\$7,241,825	\$7,359,030	\$7,788,448	\$7,383,031	\$24,001	0.3%	\$7,694,844
Information Services	\$8,162,926	\$8,900,493	\$9,352,940	\$8,751,963	(\$148,530)	-1.7%	\$9,258,578
Fleet Operations	\$476,791	\$787,713	\$790,257	\$799,051	\$11,338	1.4%	\$1,498,924
Total Expenditures	\$15,881,542	\$17,047,236	\$17,931,645	\$16,934,045	(\$113,191)	-0.7%	\$18,452,346
Sources of Funds							
User Charges	\$756,404	\$835,500	\$835,500	\$736,500	(\$99,000)	-11.8%	\$736,500
Other	\$595,807	\$517,554	\$517,554	\$776,668	\$259,114	50.1%	\$776,668
County Funds	\$14,529,331	\$15,694,182	\$16,578,591	\$15,420,877	(\$273,305)	-1.7%	\$16,939,178
Sources of Funds	\$15,881,542	\$17,047,236	\$17,931,645	\$16,934,045	(\$113,191)	-0.7%	\$18,452,346
Permanent Positions	115.000	115.000	115.000	112.500	(2.500)	-2.2%	112.500

Most of the decrease in Support Services is in the **Information Services** budget and is related to the mid-year elimination of one position and a decrease in funds allocated for software and technology purchases, in accordance with the county's multi-year technology plan (see the Multi-Year Plans section of this document for more information).

The **Facilities** department budget will increase slightly by \$24,000. Funds are included in the budget to address deferred maintenance and repair projects at county facilities, including elevator upgrades; heating, ventilation, and air conditioning upgrades; building façade maintenance; and roof repair. Additional funds (\$15,000) are also included to pay for costs associated with foreclosures of properties with delinquent tax bills. These additional expenses will be offset by reductions in other areas, including the elimination of two mail distribution positions. (Note: Beginning in FY 2014-15, the Property Management Department and its two positions have been merged into the Facilities Department. Prior year financial data has been combined to reflect this change.)

The budget includes funds in the **Fleet Operations** department to replace 14 vehicles (for departments other than Law Enforcement and Emergency Services) that have condition issues or high mileage. Each of the vehicles scheduled to be replaced had driven 130,000 to 190,000 miles at the time this budget was developed.

Support Services Expenditure History



General Government

\$26,056,531

General Government departments provide for the overall policy direction, administration, record keeping, and fiscal and legal management of the county. Among others, this category includes the budgets for the Guilford County Board of Commissioners, the Clerk to the Board, County Administration, the County Attorney, the Register of Deeds, Elections, Finance, Human Resources, and Tax Assessment and Collections.

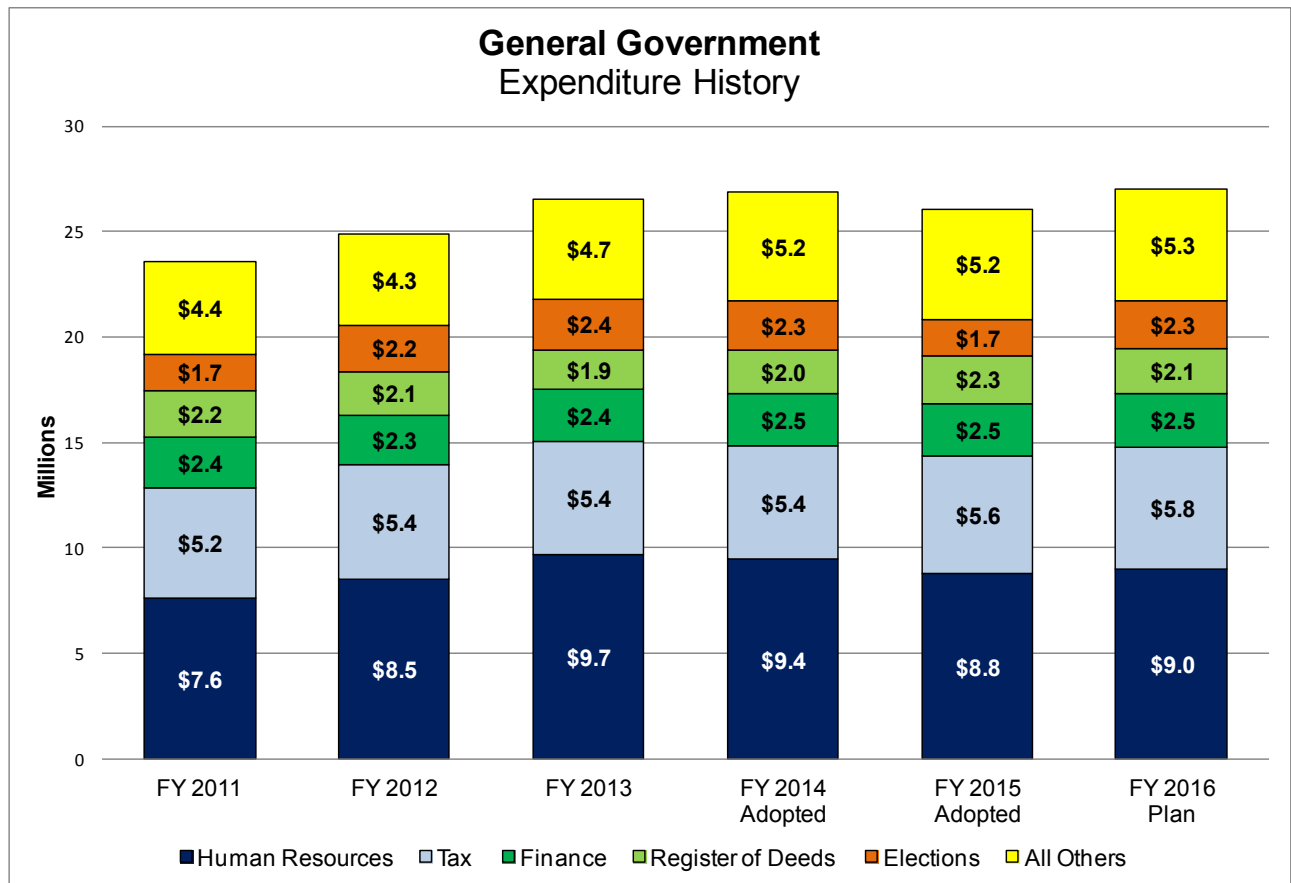
Department	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Budget & Management	\$406,378	\$450,297	\$450,299	\$474,407	\$24,110	5.4%	\$486,585
Clerk to the Board	\$232,239	\$197,273	\$197,510	\$169,882	(\$27,391)	-13.9%	\$173,637
County Administration	\$861,117	\$1,395,881	\$1,396,740	\$1,333,157	(\$62,724)	-4.5%	\$1,324,524
County Attorney	\$1,864,510	\$1,864,956	\$1,864,958	\$1,906,070	\$41,114	2.2%	\$1,941,793
County Commissioners	\$414,784	\$406,196	\$422,627	\$462,288	\$56,092	13.8%	\$458,133
Elections	\$2,425,115	\$2,327,107	\$2,327,108	\$1,695,768	(\$631,339)	-27.1%	\$2,265,541
Finance	\$2,424,938	\$2,523,232	\$2,603,188	\$2,478,943	(\$44,289)	-1.8%	\$2,536,354
Human Resources	\$9,686,721	\$9,443,738	\$9,452,244	\$8,756,543	(\$687,195)	-7.3%	\$9,009,315
Internal Audit	\$538,505	\$509,628	\$514,629	\$511,337	\$1,709	0.3%	\$525,520
Purchasing	\$405,111	\$351,774	\$365,669	\$388,429	\$36,655	10.4%	\$405,140
Register of Deeds	\$1,895,947	\$2,027,257	\$2,027,260	\$2,268,141	\$240,884	11.9%	\$2,113,478
Tax	\$5,372,087	\$5,365,671	\$5,553,056	\$5,611,566	\$245,895	4.6%	\$5,782,707
Total Expenditures	\$26,527,452	\$26,863,010	\$27,175,288	\$26,056,531	(\$806,479)	-3.0%	\$27,022,727
Sources of Funds							
Federal & State Funds	\$34,055	\$50,000	\$50,000	\$50,000	\$0	0.0%	\$50,000
User Charges	\$4,071,725	\$4,106,518	\$4,106,518	\$3,433,233	(\$673,285)	-16.4%	\$3,727,544
Other	\$2,638,539	\$2,370,460	\$2,370,460	\$2,504,636	\$134,176	5.7%	\$2,487,992
Fund Balance	\$327,898	\$0	\$0	\$200,000	\$200,000	--	\$494
County Funds	\$19,455,235	\$20,336,032	\$20,648,310	\$19,868,662	(\$467,370)	-2.3%	\$20,756,697
Sources of Funds	\$26,527,452	\$26,863,010	\$27,175,288	\$26,056,531	(\$806,479)	-3.0%	\$27,022,727
Permanent Positions	199.900	194.900	194.900	192.900	(2.000)	-1.0%	192.900

General Government expenditures total \$26.1 million and about 5% of total general fund expenditures. Total expenditures for FY 2014-15 are approximately \$806,000 million lower (-3%) than those adopted for FY 2013-14. Three vacant positions will be eliminated (one each in County Administration, Elections, and Finance) and one new position will be added in the County Attorney's office to assist with increases in cases related to the termination of parental rights and other legal matters.

The county's share of group insurance costs for retirees is budgeted in the **Human Resources Department**. Prior to FY 2013-14, retirees were included in the county's self-funded plan, supplemented by employee/retiree contributions. During FY 2013-14, the Board of Commissioners approved the transfer of retirees 65 years of age and older to a Medicare Advantage insurance plan at a contracted per member per month charge. This new plan resulted in a reduction in the county's share of retiree insurance cost. A net decrease in retiree insurance of \$767,000 is included in the adopted budget (Medicare Advantage shift savings less additional costs for new

retirees moving into the plan). Note: Employees hired on/after July 1, 2009 are not eligible to participate in the county's retiree health care plan.

The FY 2014-15 budget includes \$2 million of set-aside funds for potential salary adjustments that may be needed as a result of the county's current **compensation study**. This study is due to be completed by the end of FY 2013-14. \$1 million of these funds have been distributed to several of the largest departments' budgets. The remaining \$1million are included in the Human Resources budget for possible adjustments in the county's other departments. Once the study is completed and compensation adjustments, if any, are determined, funds will be moved between departments as necessary.



The **Elections** budget will decrease by \$631,000 as a result of a cyclical drop in the number of elections planned for FY 2014-15, the elimination of building rental charges, and the elimination of one vacant position.

The budgets for the **Board of Commissioners, Clerk to the Board, and County Administration** have been reorganized to better reflect the proper distribution of costs between three departments. For example, the Commissioners' budget will now include meeting web streaming and voting system costs. Decreases in the Clerk and County Administration budgets offset increases in the Commissioner's budget.

The **Tax Department's** budget includes an additional \$118,000 for state fees related to the recently implemented Tax and Tag Together legislation. The new legislation, implemented during

FY 2013-14, requires a vehicle owner to pay vehicle property tax at the same time the vehicle's registration is renewed. Property taxes are paid to the state Department of Motor Vehicles and then sent to the county. The fee charged by the state for this service is accounted for in the Tax Department's budget. FY 2014-15 will be the first full year of the Tax and Tag Together program.

An additional appropriation of \$225,000 is also included in the Tax Department's budget to pay for tax audit services on a contracted fee per audit basis rather than a contingency fee basis. Previously, the county paid its vendors a percentage of tax revenues generated from property value changes discovered by the vendors. To pay this fee, the county's budget was amended to add the discovered revenue and pay the fees. New state legislation prohibits contingency fee audits, so the county must include the estimated cost of audits in the budget.

The cost increases above are partially offset by a \$93,000 reduction in the cost of advertising delinquent tax notices. Previously, the county had advertised in multiple newspapers, although the state statutes only require advertisement in one publication. A single vendor was selected by the Board in spring 2014.

In addition, approximately \$80,000 is included in the Tax Department's budget to purchase aerial imaging and property change finder software in preparation for the next property revaluation process, scheduled to be completed by January 1, 2017. Because the software can also be used by the **Register of Deeds** (ROD), a portion (\$200,000) of the first year's software payment is included in the ROD's budget. The ROD's share of the software will be paid for using fee revenue that must be used for automation and other technology enhancements. A second year payment of approximately \$165,000 will be included in the Tax Department's FY 2015-16 budget. (Note: The Board of Commissioners approved a reduction in the property revaluation cycle from eight to five years in January 2014. The last property revaluation was effective January 1, 2012.)

Increases in the **Budget & Management** and **Purchasing** departments reflect the elimination of planned savings for positions that were held vacant for part of FY 2013-14. Vacancy savings are not anticipated for these departments during FY 2014-15.

Community Services

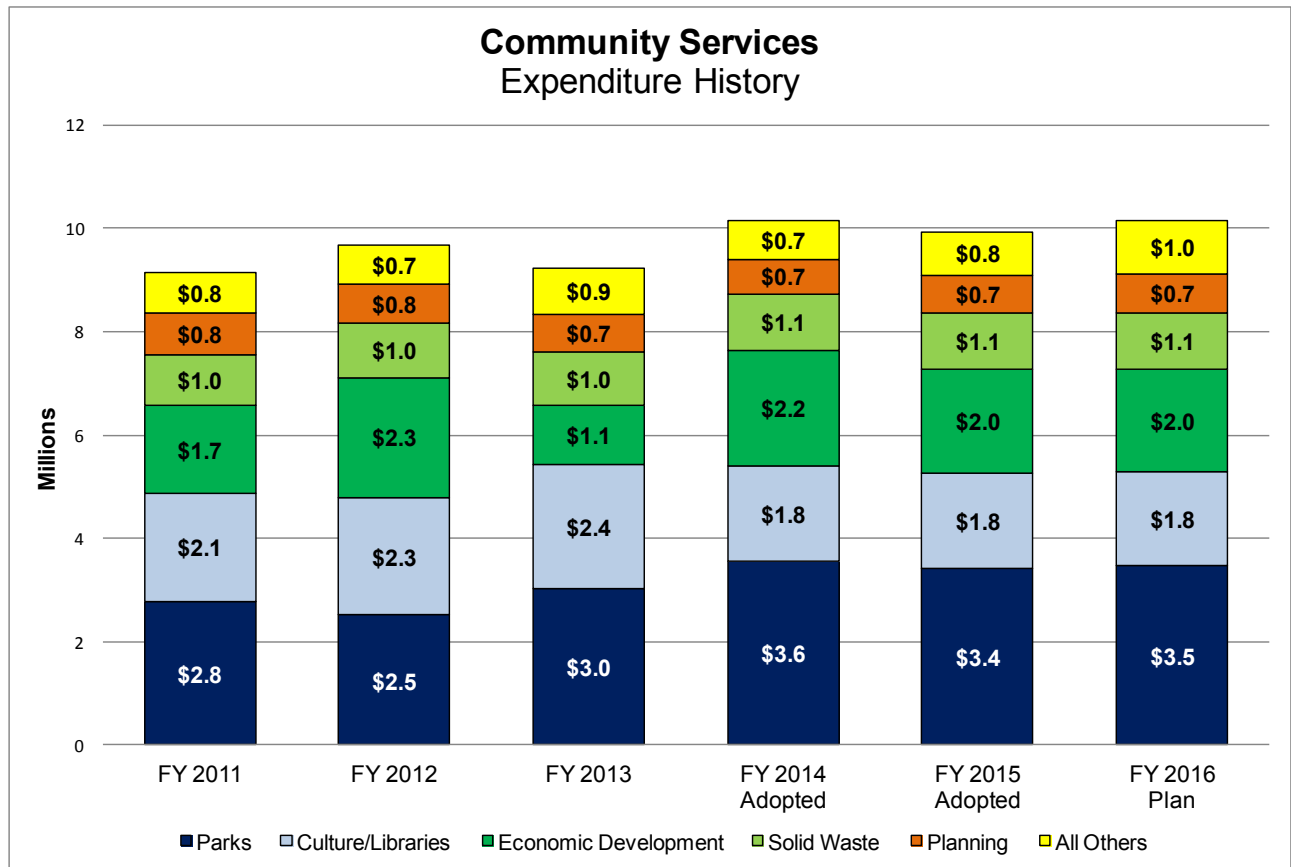
\$9,940,932

Guilford County's Community Service departments provide for orderly growth and development, encourage economic development and job creation, provide recreation outlets, and protect the environment. Community Services represents about 2% of total General Fund expenditures. Community Service expenditures are expected to decrease by \$208,000 (2.1%) from the FY 2013-14 budget.

Department	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Cooperative Extension	\$670,760	\$500,115	\$535,346	\$584,601	\$84,486	16.9%	\$781,601
Culture & Libraries	\$2,409,701	\$1,827,807	\$1,827,808	\$1,827,807	\$0	0.0%	\$1,827,807
Economic Development	\$1,135,146	\$2,248,566	\$5,089,364	\$2,013,699	(\$234,867)	-10.4%	\$1,964,299
Parks & Open Space	\$3,026,094	\$3,569,827	\$3,709,208	\$3,431,121	(\$138,706)	-3.9%	\$3,470,502
Planning & Development	\$730,709	\$676,995	\$673,297	\$727,621	\$50,626	7.5%	\$744,975
Soil & Water Conservation	\$224,491	\$245,165	\$267,411	\$257,494	\$12,329	5.0%	\$262,210
Solid Waste	\$1,036,358	\$1,080,841	\$1,080,846	\$1,098,589	\$17,748	1.6%	\$1,106,112
Total Expenditures	\$9,233,259	\$10,149,316	\$13,183,280	\$9,940,932	(\$208,384)	-2.1%	\$10,157,506
Sources of Funds							
Federal & State Funds	\$900,038	\$880,275	\$1,222,383	\$896,275	\$16,000	1.8%	\$896,275
User Charges	\$558,145	\$1,235,233	\$1,235,233	\$1,091,477	(\$143,756)	-11.6%	\$1,219,977
Other	\$114,784	\$70,100	\$120,328	\$73,550	\$3,450	4.9%	\$76,550
County Funds	\$7,660,292	\$7,963,708	\$10,605,336	\$7,879,630	(\$84,078)	-1.1%	\$7,964,704
Sources of Funds	\$9,233,259	\$10,149,316	\$13,183,280	\$9,940,932	(\$208,384)	-2.1%	\$10,157,506
Permanent Positions	43.500	41.500	41.500	41.500	-	0.0%	41.500

FY 2013-14 was the county's first full year of operating the Northeast, Gibson, Southwest, Hagan-Stone, and Bur-Mil Parks. Previously, the county contracted with area municipalities to manage its park and paid the net cost of park operations (i.e., expenses minus revenues), including a management fee of 8% - 10% of expenses, to each municipality. This new arrangement allowed the county to leverage economies of scale to consolidate various park functions and avoid payment of park management fees. Last year, the savings were used to address \$174,000 of deferred park facility maintenance needs without any increase in the amount of county funds allocated for the programs.

The **Park & Open Space** budget will decrease by approximately \$139,000 in FY 2014-15 as one-time expenses related to consolidation are no longer included in the budget, positions are reclassified and aligned with the county park philosophy and policies, and regular equipment replacement scheduled are resumed.



The overall **Economic Development** budget will decrease by approximately (\$235,000). This budget includes funding for payments under the county’s incentive grant program and assistance for local economic development agencies and community-based organizations. Major changes from last year’s budget include the resumption of support for Downtown Greensboro (\$40,000) and new support for High Point’s “The City Project” (\$30,000), two agencies organized to stimulate investment and activity in the center cities. A complete list of expected incentive grant payments and allocations to economic development agencies and community-based organizations is included in the Community Services and Appendices sections of this document.

Guilford County does not operate a **library** system, but does provide operating support to area libraries based on an annual funding formula. Under the current funding contract, the Greensboro Public Library (the state-recognized county library system for Guilford County) and the High Point Municipal Library (a state-recognized municipal library) receive support based on their official service populations and the state’s prior year allocation for library funding. The Gibsonville and Jamestown libraries receive per capita contributions from the County based on the allocations to the state-recognized systems. Because the county provides financial support to these libraries, county residents, regardless of where they live, may use any of these facilities free of charge. The adopted budget maintains library funding at FY 2013-14 levels, despite the fact that the state’s reduction in library funding would mean a reduction in county support under the current contract. Specific allocations for each library are included in the Community Services section of this document.

The **Cooperative Extension** (CES) budget is \$84,000 higher than the budget adopted for FY 2013-14. CES is operated by North Carolina State University (NCSU) under a Memorandum of

Understanding (MOU) between NCSU and Guilford County. CES employees are state employees of NCSU or NC A&T University, and the county shares in the expense of the programs as outlined in the MOU. Just over \$44,000 of the budget increase for CES is attributed to fewer departmental vacancies and the county's share of proposed pay and health insurance increases for state employees. The budget also includes \$38,000 for a new roof at the Agriculture Center.

General Fund Revenues

General Fund revenues and appropriated fund balance for FY 2014-15 total \$567,611,780. This is \$9.1 million (+1.6%) more than the budget approved for FY 2013-14. No increase in the general property tax rate of \$0.77 cents per \$100 of assessed valuation is needed to balance the adopted budget. Property Tax revenues account for 62% of the total revenue budget, or \$349,520,000 (including current and past due taxes). The next largest sources of funds for general county operations are Federal/State Funds (14%) and Sales Tax revenues (12%).

Summary of Sources of Funds

	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Property Tax	\$351,640,219	\$346,123,000	\$346,307,931	\$349,520,000	\$ 3,397,000	1.0%	\$356,250,000
Federal/State Funds	\$ 86,853,947	\$ 77,016,053	\$ 77,647,355	\$ 78,383,957	\$ 1,367,904	1.8%	\$ 78,435,630
Sales Tax	\$ 67,166,202	\$ 64,900,000	\$ 64,900,000	\$ 69,800,000	\$ 4,900,000	7.6%	\$ 72,500,000
User Charges	\$ 36,979,917	\$ 35,475,554	\$ 35,493,554	\$ 35,987,239	\$ 511,685	1.4%	\$ 35,183,354
Investment Earnings	\$ 854,740	\$ 667,500	\$ 667,822	\$ 375,500	\$ (292,000)	-43.7%	\$ 375,500
Other	\$ 11,948,204	\$ 7,071,256	\$ 7,240,036	\$ 7,231,806	\$ 160,550	2.3%	\$ 7,101,799
Total Revenues	\$555,443,229	\$531,253,363	\$532,256,698	\$541,298,502	\$ 10,045,139	1.9%	\$549,846,283
Fund Balance	\$ 2,151,893	\$ 27,262,345	\$ 35,622,093	\$ 26,313,278	\$ (949,067)	-3.5%	\$ 19,481,668
Total	\$557,595,122	\$558,515,708	\$567,878,791	\$567,611,780	\$ 9,096,072	1.6%	\$569,327,951

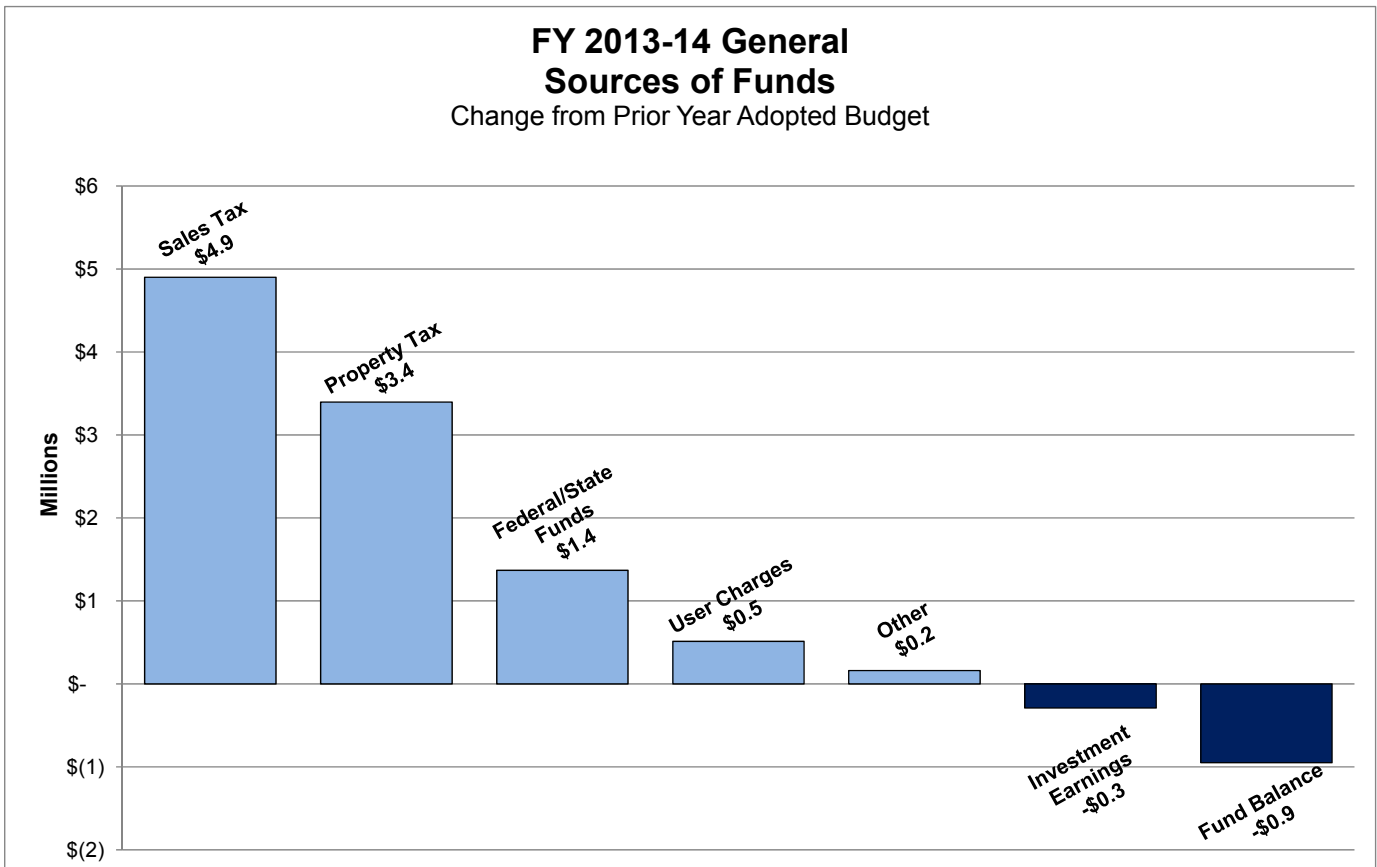
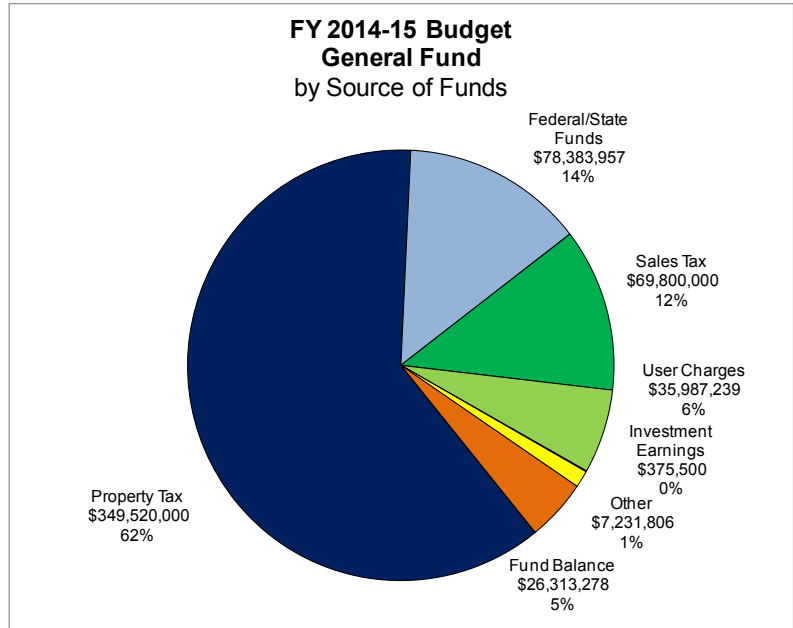
Note: In accordance with state statutes, the Board of Commissioners does not formally adopt the FY 2015-16 Plan. This information is presented to show the Board and the public expected revenues and expenses for recommended programs and service levels for one year beyond the next fiscal year. As presented, the Plan will require \$14.9 million of reductions to expenses and programs/service levels and/or increases in revenues in FY 2015-16.

As the note below the table indicates, the FY 2015-16 Plan budget is not balanced. An additional \$14.9 million of program/service reductions or additional revenues will be needed to fund the FY 2015-16 budget if the assumptions used to prepare the estimates do not change. The Plan Budget assumes the Board of Commissioners approves additional voter-approved bond issues from the May 2008 bond referendum for school construction needs, resulting in additional debt repayment expenses. Currently, each penny of the general property tax rate is projected to raise approximately \$4.49 million. If all of the projected deficit in FY 2015-16 were funded with property tax revenue, a tax rate increase of approximately 3.3 cents would be needed. Board changes regarding county expenses, program/service levels, the timing of additional bond issues, and changes in other revenue sources, such as the sales tax or the level of federal and state reimbursements received by the County, will impact the final tax rate needed to balance the FY 2015-16 budget.

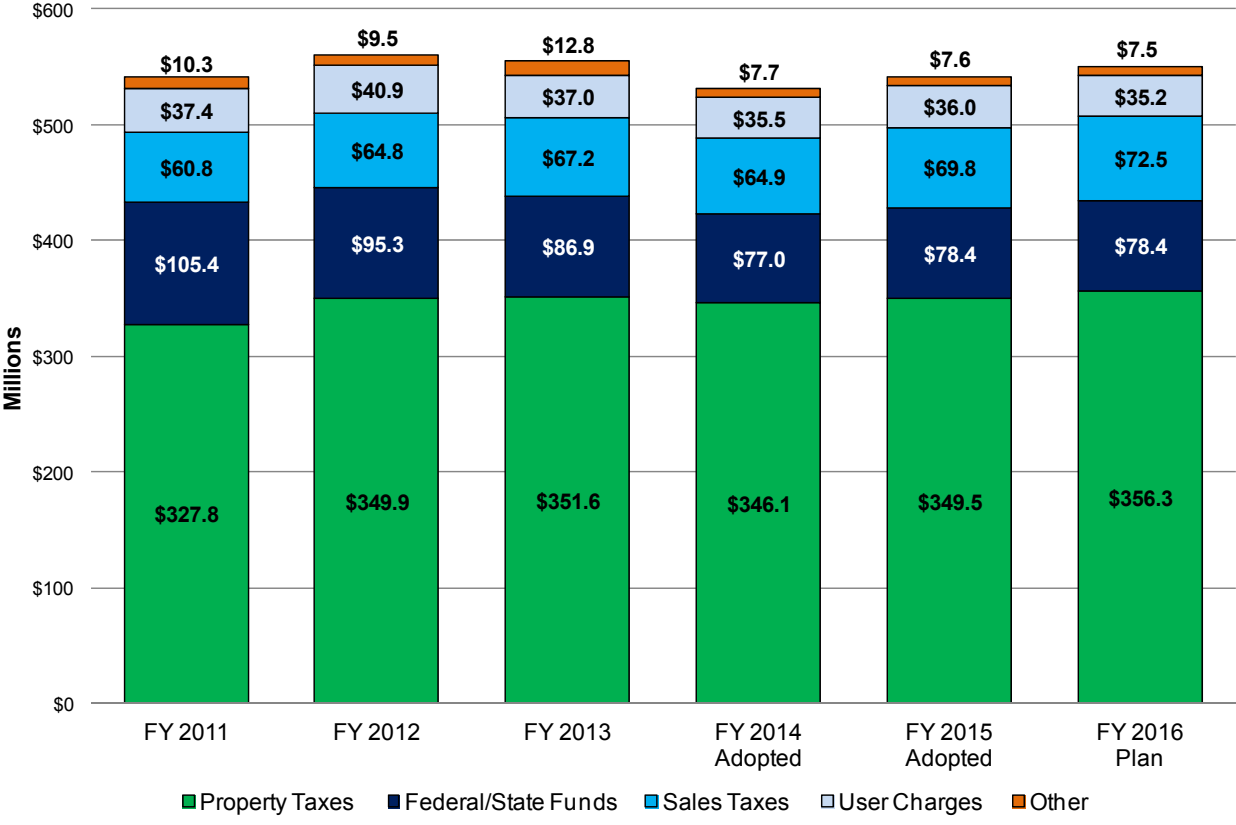
Property Tax Rate

The general county-wide property tax rate for FY 2014-15 is \$0.77 for each \$100 of assessed valuation, no change from the FY 2013-14 general tax rate. Depending on where you live in Guilford County, your property may be subject to additional municipal, fire, or other tax rates. Please see the Fire District section of this document for more information regarding changes to several fire district/overlay rates.

Nearly nine of every ten dollars of revenue are generated from just three sources – property taxes (62%), federal and state funds (14%), and sales taxes (12%). Other revenues are generated by fees for various services, such as ambulance transportation and medical visits to Public Health clinics, investment earnings, and appropriations of fund balance.



FY 2014-15 General Fund Sources of Funds History



Property Tax

\$349,520,000

The property tax is the largest source of funds for Guilford County. Current year taxes (i.e., taxes paid in the year when due) are expected to generate \$345.82 million. Another \$3.7 million will come from payments made for taxes originally due in prior years.

Estimating FY 2014-15 Property Tax Revenues

Property tax revenues are based on the assessed value of property in the county, the tax rate set by the Board of Commissioners, and a collection rate that represents the actual percentage of the total tax levy the county can reasonably expect to collect.

Assessed Value of Taxable Property

Like all North Carolina counties, Guilford County levies a property tax on four general types of property: Real Property (e.g., houses, land); Motor Vehicles/Automobiles; Personal Property (e.g., business machinery, boats); and property held by businesses that is routinely moved among various jurisdictions in the course of normal business, such as property owned by utilities, railroads, and trucking companies (called Public Service property). For FY 2014-2015, the total assessed valuation of all types of taxable property in Guilford County is estimated to be approximately \$45.93 billion. This reflects a slight increase of 0.7% over the valuation budgeted for FY 2013-14.

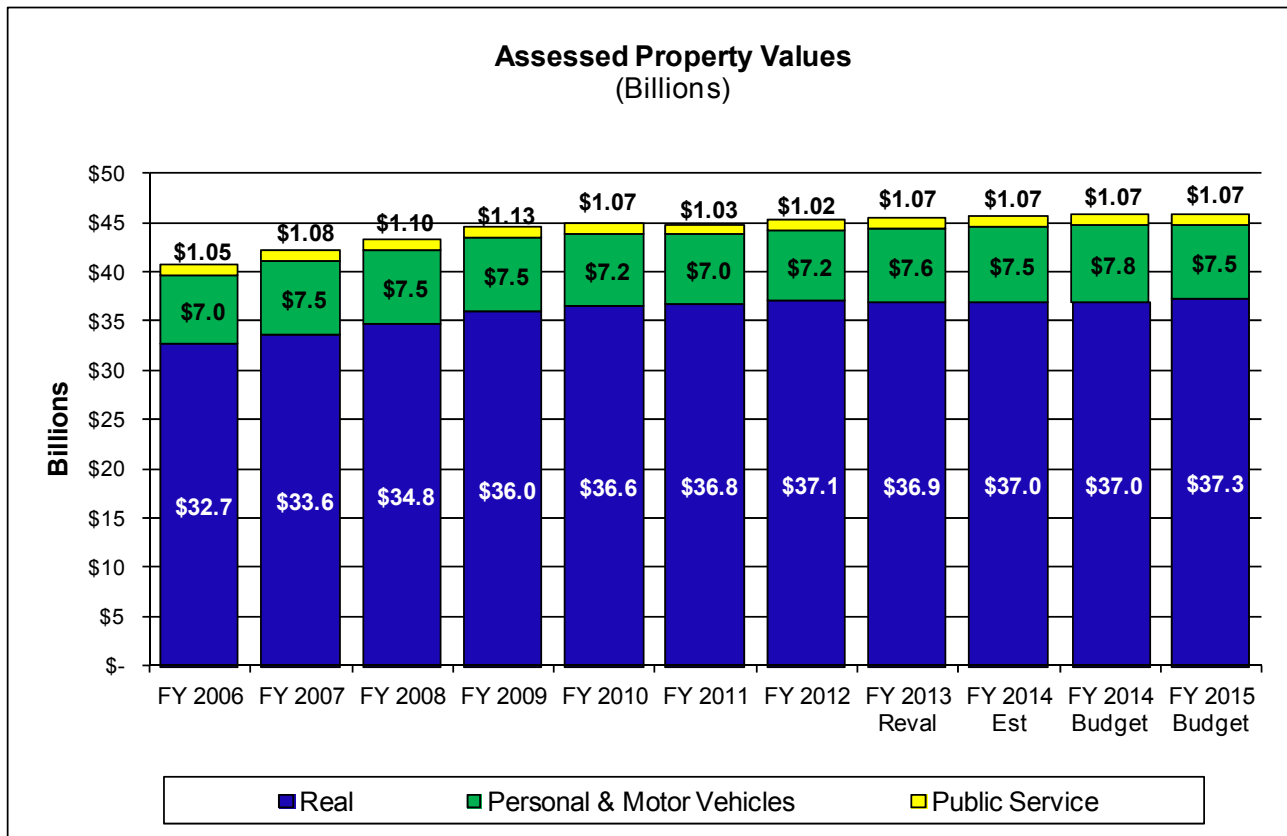
Estimated property tax values are based on the Tax Department's most recent estimate of values for FY 2014-15. For non-motor vehicle property values, these estimates take into account changes in real property value from new construction, discovered property, and appeal adjustments. Business Personal property estimates take into account a recently enacted state-mandated exemption of custom software and a change to the residual appraisal factor for computer equipment from 10% to 5%. As a result of these changes, personal property values are projected to decrease by 5.6% next year.

Assessed Property Values and General Tax Rates

Fiscal Year	Tax Rate	Taxable Real Property	Personal Property & Motor Vehicles	Public Service Property	Total	% chg	
2002	67.42	\$ 23,114,025,234	\$ 7,378,751,313	\$ 1,093,908,849	\$ 31,586,685,396	4.65%	
2003	67.42	\$ 23,791,217,316	\$ 7,112,928,391	\$ 1,010,523,814	\$ 31,914,669,521	1.04%	
2004	71.35	\$ 24,527,780,895	\$ 6,883,615,331	\$ 925,129,727	\$ 32,336,525,953	1.32%	
2005	R 61.84	\$ 32,330,383,860	\$ 6,854,211,987	\$ 1,051,999,690	\$ 40,236,595,537	24.43%	
2006	64.28	\$ 32,679,098,070	\$ 7,016,390,035	\$ 1,047,823,964	\$ 40,743,312,069	1.26%	
2007	66.15	\$ 33,648,245,400	\$ 7,548,094,997	\$ 1,079,835,566	\$ 42,276,175,963	3.76%	
2008	69.14	\$ 34,819,671,635	\$ 7,476,297,491	\$ 1,101,662,076	\$ 43,397,631,202	2.65%	
2009	73.74	\$ 35,994,252,248	\$ 7,459,633,640	\$ 1,134,193,063	\$ 44,588,078,951	2.74%	
2010	73.74	\$ 36,596,181,356	\$ 7,223,197,327	\$ 1,072,382,177	\$ 44,891,760,860	0.68%	
2011	73.74	\$ 36,814,403,214	\$ 7,017,828,595	\$ 1,034,274,005	\$ 44,866,505,814	-0.06%	
2012	78.24	\$ 37,050,457,734	\$ 7,227,866,545	\$ 1,015,778,351	\$ 45,294,102,630	0.95%	
2013	R 78.04	\$ 36,878,183,334	\$ 7,590,981,343	\$ 1,067,428,654	\$ 45,536,593,331	0.54%	
2014	B 77.00	\$ 37,020,000,000	\$ 7,535,000,000	\$ 1,065,000,000	\$ 45,620,000,000	0.18%	
2014	E 77.00	\$ 37,011,593,891	\$ 7,766,302,018	\$ 1,065,600,000	\$ 45,843,495,909	0.67%	
2015	B	77.00	\$ 37,329,250,000	\$ 7,538,500,000	\$ 1,065,600,000	\$ 45,933,350,000	0.69%

B = Budget, E = Estimated Final, R = Revaluation

Motor vehicle values are an approximation of the value of vehicles for which property taxes were paid between and including January 2013 and December 2013. FY 2014-15 will be the first full budget year under the state's new Tax and Tag Together program which requires that motor vehicle property taxes are paid at the same time vehicle registrations are renewed. A lack of historical data for the new state tax system makes projecting vehicle values and property tax revenues difficult. At the time this document was prepared, monthly vehicle tax payment amounts have nearly reached monthly receipts under the old system. As county residents become more familiar with the new tax payment requirements, vehicle property tax revenues are expected to exceed those received under the previous system.



Percentage Change in Assessed Property Values

	Type of Property			Total
	Real	Personal & Motor Vehicles	Public Service	
FY 2006-07	3.0%	7.6%	3.1%	3.8%
FY 2007-08	3.5%	-1.0%	2.0%	2.7%
FY 2008-09	3.4%	-0.2%	3.0%	2.7%
FY 2009-10	1.7%	-3.2%	-5.4%	0.7%
FY 2010-11	0.6%	-2.8%	-3.6%	-0.1%
FY 2011-12	0.6%	3.0%	-1.8%	1.0%
FY 2012-13	-0.5%	5.0%	5.1%	0.5%
FY 2013-14 Budget	0.4%	-0.7%	-0.2%	0.2%
FY 2014-15 Budget	0.8%	0.0%	0.1%	0.7%

Property Tax Rate

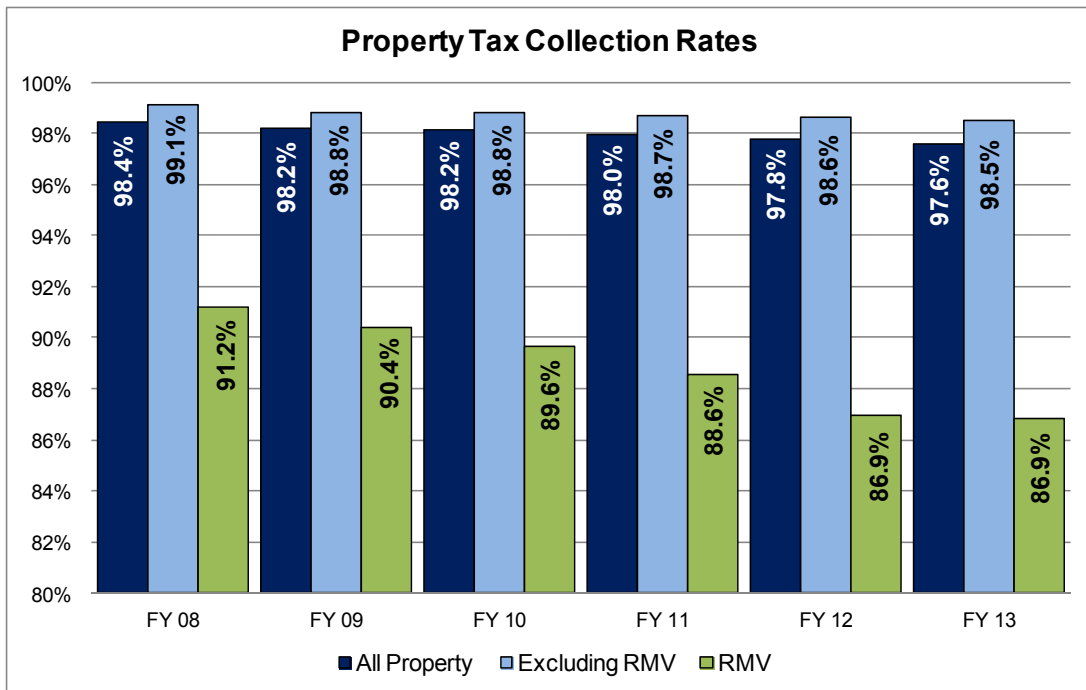
The FY 2014-15 budget is based on a general, county-wide property tax rate of **77 cents** for every \$100 of assessed property valuation – no change from the FY 2013-14 rate. In dollars, this means a property owner in Guilford County would pay \$77 in property taxes for each \$10,000 of taxable property owned.

In addition to paying the general, county-wide property tax, property owners may pay additional property taxes for fire protection (see the Fire Districts section of this document) or municipal services, depending on where their property is located (contact your municipality for more information).

Collection Rate and Discount Rate

When estimating property tax revenues, North Carolina counties must consider the fact that they will not collect 100% of the total taxes billed in a given year. By law, the collection rate used cannot be more than the percentage of taxes actually collected during the prior fiscal year. The FY 2014-15 budget assumes an overall collection rate of approximately 97.8%, or about one percentage point below the estimated final rate for FY 13-14.

In Guilford County, the overall collection rate was 97.6% for FY 2012-13, slightly lower than FY 11-12's overall collection rate of 97.8%. Although final collection rates for FY 2013-14 were not available at the time of budget adoption, the collection rate for non-motor vehicle property is estimated to be near 99%.

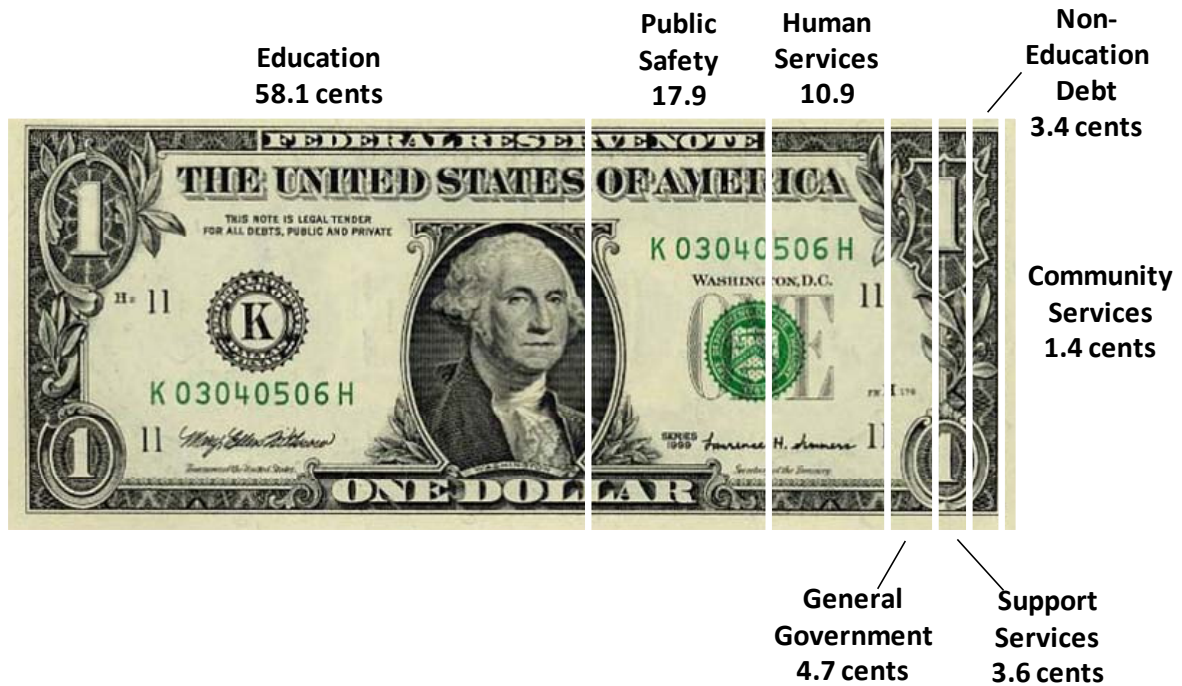


Once residents become familiar with the state's new Tax and Tag Together program, motor vehicle property tax collection rates are expected to increase to near 100% as residents will have to pay vehicles taxes at the same time they renew their vehicle registrations. Because tax receipts under the old system are just now approaching receipt levels under the old system, the recommended budget is based on a conservative motor vehicle collection rate. This collection rate will be increased in future years as actual collection rates rise.

Beginning in FY 2014-15, the county will offer a discount of 0.5% on current year taxes paid by August 31. This discount was 1% in prior fiscal years. About 60% of property owners pay their tax bill(s) by the discount deadline. The reduction in tax revenues as a result of this discount is approximately \$900,000.

How is each \$1 of Property Tax Revenue Used?

Property tax revenues are used to support many county programs, but not all programs require the same amount of tax revenue. Some programs, particularly those in the Social Services and Health Departments, receive revenues from other levels of government, charges for services, or donations. As a result, departments with access to other revenue sources need fewer property tax dollars than departments that do not receive outside funds. The following chart shows how each dollar of property tax revenue is used after taking into account each department’s access to non-property tax revenues.



Federal and state funds represent about 14%, or \$78.4 million, of total revenues anticipated to be received in FY 2014-15. This represents an increase of nearly \$1.4 million (1.8%) from the amount of federal and state funds included in the FY 2013-14 adopted budget.

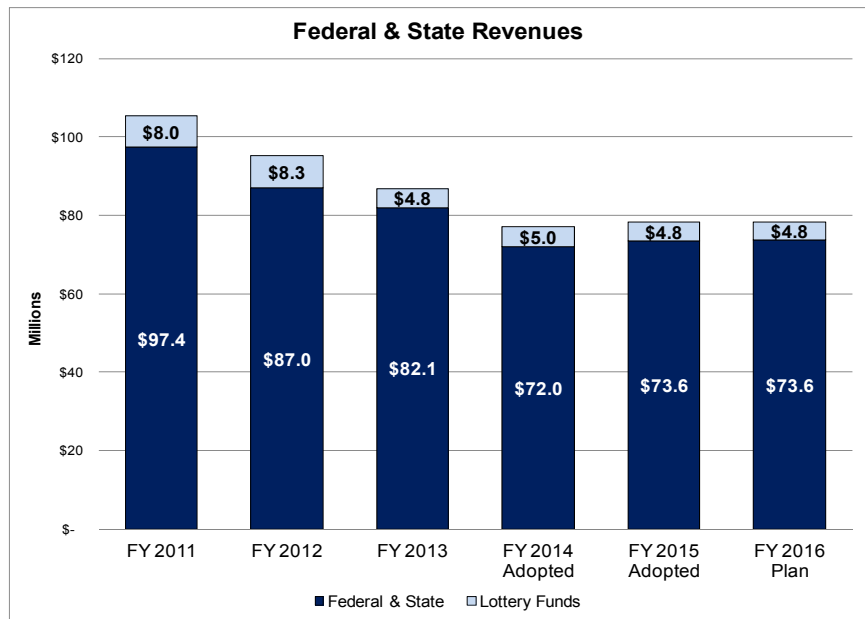
Human Services Reimbursements and Grants

Most of the federal and state revenues the county receives are used to support Public Health and Social Services operations. These departments are responsible for administering a number of state and federal programs (see descriptions of their services in the Human Services section of this document) and receive outside funds for doing so. Social Service revenues are expected to increase by \$1.7 million as the county receives enhanced reimbursement revenues for Medicaid eligibility work completed in the state’s new NC FAST system. This increase in revenue is partially offset by \$360,000 of reductions in federal/state revenues and grants received by the Public Health Department.

Lottery Funds

The original legislation establishing the North Carolina Education Lottery directed 40% of lottery proceeds to counties for local school capital needs, including debt service on school facilities. Guilford County chose to allocate its share of lottery revenues to repay debt/bonds issued to build and renovate school facilities.

Several years ago, the state changed the lottery legislation and reduced the amount of money provided to counties. Many counties, including Guilford County, had already approved bonds and issued debt that was to be supported by lottery proceeds.



As a result of this unexpected drop in revenue, Guilford County was forced to reduce spending in other areas of operation and increase property taxes to provide resources to replace the lost lottery funds.

The FY 2014-15 budget includes \$4.8 million of lottery revenues. If the original lottery legislation were still in effect, the county’s share of lottery revenues would exceed \$10 million.

American Recovery and Reinvestment Act Funds

A portion of the school bonds approved by voters in 2008 was issued using bonds authorized by the American Recovery and Reinvestment Act of 2009 (ARRA). As part of that act, the county is eligible to receive a federal subsidy payment for portions of the debt service paid for these ARRA-related debt instruments. The FY 2014-15 budget includes \$2.69 million of ARRA subsidy revenue, a slight increase of \$44,000 from last year.

Sales Tax

\$69,800,000

Sales Tax revenues are budgeted at \$69,800,000 for next fiscal year – an increase of \$4.9 million from the FY 2013-14 budget. Sales Tax revenues account for about 12% of total county revenues.

Sales Tax Components & Distribution to Local Governments

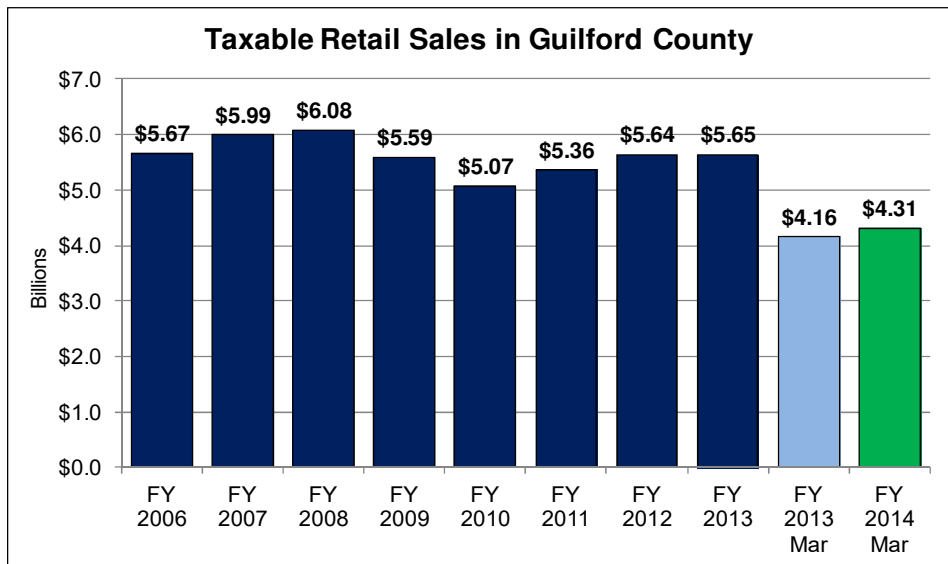
The State of North Carolina levies a general sales tax of 4.75% on eligible purchases. Counties are authorized to levy general local sales taxes of up to 2.25%, for a combined rate of 7% for most purchases (some counties are also authorized to levy an additional 0.50% transit county tax for public transportation). Guilford County levies local sales taxes of 2%, for a combined general rate of 6.75%.

The Board of Commissioners has approved a November 2014 voter referendum on adding a ¼% sales tax for public education to the county’s local sales taxes. This would increase the overall sales tax rate in Guilford County from 6.75% to 7.00%. An additional ¼% sales tax would generate approximately \$14 million annually for public education needs.

Sales tax revenues are collected by the state and later distributed to counties, less an administrative fee. The actual amount of sales tax revenues returned to the local governments in Guilford County depends on a number of factors, including Guilford County’s share of the total state population, the strength of local collections, and sales tax performance statewide. Once the total amount of sales tax to be returned to the county as a whole is determined by the state, the amount of revenue a particular local government receives is based on the unit’s property tax levy compared to the levies for all local units of government during the prior fiscal year. This amount varies from year to year as both the assessed values and property tax rates change in various jurisdictions.

FY 2014-15 Projections

Through March 2014, the latest month for which sales data are available, taxable retail sales in Guilford County are up 3.8% over the same period last year. Actual sales tax receipts through the May 2014 distribution (seven of the twelve distributions the county receives annually), however, are up 13.5% over the same period last year. Lower levels of sales tax refunds for non-profits in Guilford County this year vs. last year account for the disparity between retail sales and sales tax receipts. Unfortunately, these refunds change from month to month and can result in highly variable monthly and annual sales tax receipts. Since non-profit organizations apply directly to the state for refunds, counties have little advanced knowledge about pending reductions to their monthly sales tax revenues.



The North Carolina Association of County Commissioners recommends that counties consider increases in sales tax

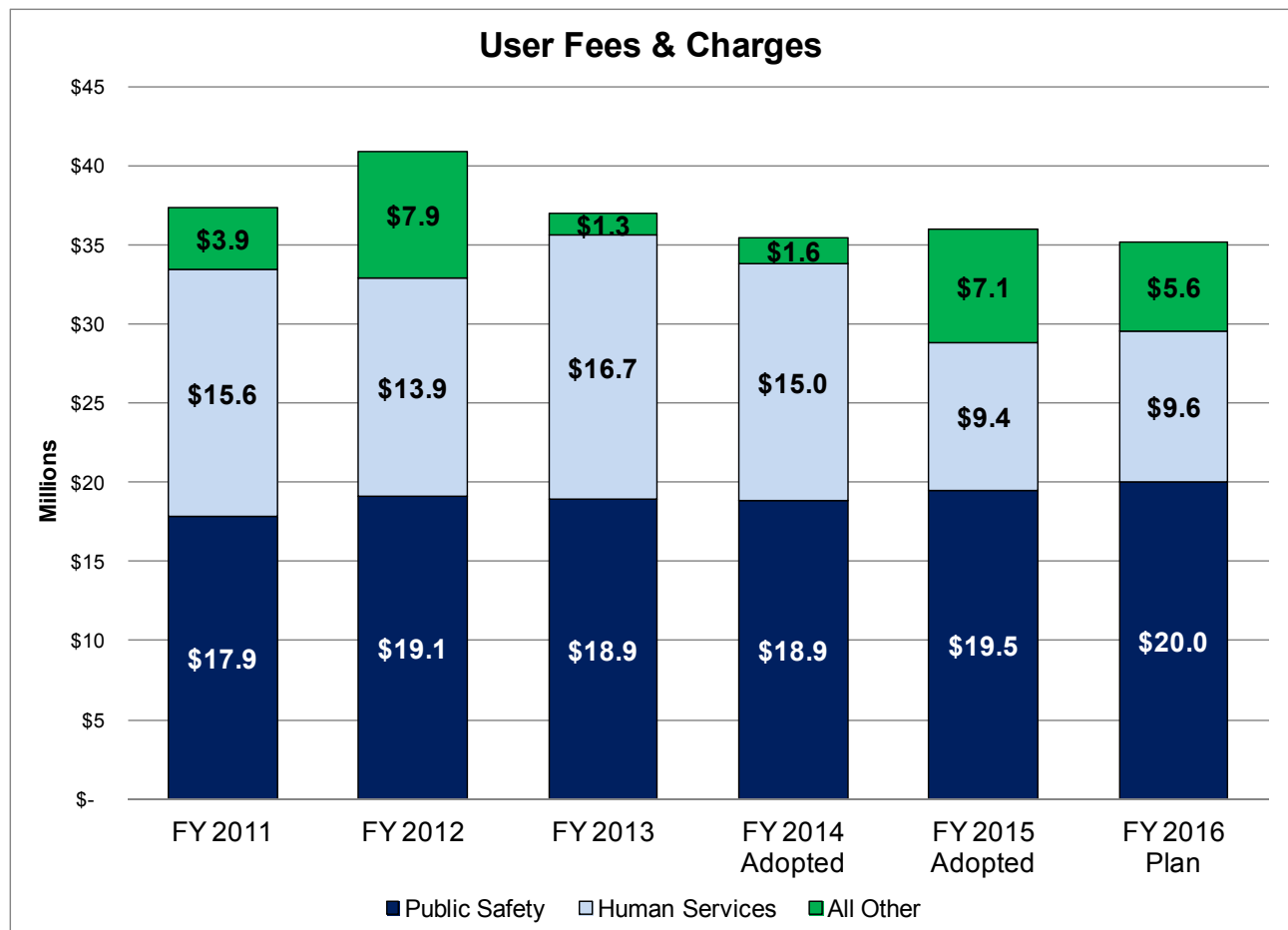
revenues of 3 – 4%, depending on local economic conditions. Given the uncertainty surrounding the level of non-profit refunds, a conservative approach to budgeting sales tax revenues is prudent. The FY 2014-15 budget for sales tax reflects a 2% increase over estimated actual receipts for FY 2013-14 (which results in a 7.6% increase from budget to budget).

User Fees and Charges

\$35,987,239

County departments expect to generate approximately \$36 million from fees and other charges for services, such as fees for ambulance transportation and medical visits to the Health Department. Most user fees and charges are collected by Public Safety and Human Services departments. Other fees include inspections and permitting charges and fees paid to the Register of Deeds for various documents and transactions. Revenue from user charges and fees accounts for 6% of total county revenues.

Total fees for FY 2014-15 are expected to be about \$512,000 more than the amount adopted for the 2013-14 fiscal year. The budget includes increases in ambulance fees due to rising call volume and the addition of a new Reedy Fork area unit (+\$1.4 million), additional jail fees received for housing federal inmates (+\$400,000), and higher building permit revenues (+\$140,000). These increases are offset by reductions in Public Health Medicaid maximization fee revenues (-\$1 million) and, because of a reduced municipal election cycle next year, decreases in municipal election reimbursements. The budget for park revenues is \$128,000 lower than the budget in FY 2013-14 as a result of aligning estimates with actual revenues.

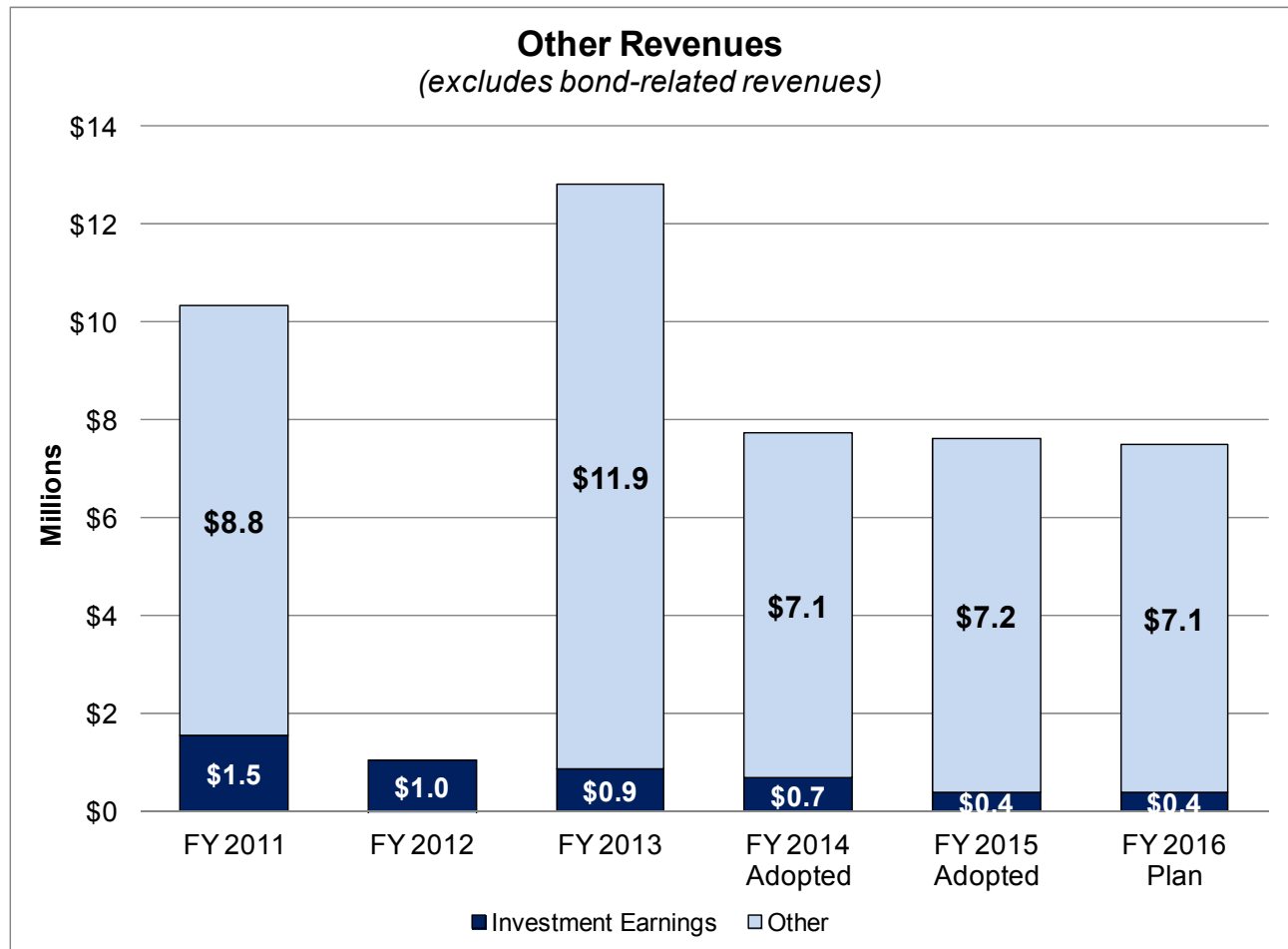


Other Revenues

\$7,607,306

Next year, Guilford County expects to receive approximately \$7.6 million in Other Revenues for the General Fund. These revenues are from a number of sources, including investment earnings, penalties for late payment of property taxes, certain taxes paid to the Register of Deeds, cable television franchise revenues, and grants and donations from various organizations.

Investment earnings are expected to fall by \$292,000 as a result of low investment interest rates and a delay in the issuance of additional school and college bonds, which results in less money available to invest.



Fund Balance (all General Fund sources)

\$26,313,278

In general, Fund Balance is the money that remains unspent after all budgeted expenditures have been made and all revenues received. Fund Balance is generated when collected revenues exceed actual expenditures and is like a “savings account” for the county. The North Carolina General Statutes formally define fund balance as:

...the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year.

Fund Balance is important for several reasons. First, it provides cash to pay expenditures in the early part of the fiscal year before taxes are collected. In addition, it provides a source of funds during the year that can be accessed if significant unplanned expenditures or revenue shortfalls occur. Like a savings account, fund balance may also be saved to build a “reserve” that can be used to pay for future large, one-time expenses, like a new ambulance base. Finally, it may be used by the Board during the budget development process to help fund certain items in the county budget.

An adequate level of fund balance is looked upon favorably by bond rating agencies and is a recognized indicator of sound fiscal management. The North Carolina Local Government Commission (LGC) recommends that counties maintain a minimum unreserved, undesignated Fund Balance of 8% of General Fund expenditures to ensure sufficient funds are available to support operations and address unexpected issues. In addition, the County has adopted a minimum fund balance policy for the General Fund which instructs management to conduct the business of the County in such a manner that unassigned fund balance be set and maintained at a minimum of no less than 8% of budgeted expenditures. A Fund Balance of higher than 8% strengthens a local government’s financial position as it provides a greater margin of protection for operations.

The FY 2014-15 General Fund budget includes a fund balance (from all sources) appropriation of \$26.3 million to help balance the budget -- \$949,000 less than the amount used to balance the budget in FY 2013-14. The amount appropriated from unreserved, unrestricted fund balance is \$22.5 million, 3% less than the amount appropriated last year. An appropriation of this amount leaves an available fund balance equal to approximately 12.8% of projected General Fund expenditures (vs. the minimum 8% reserve amount recommended by the Local Government Commission and required by the Board of Commissioners).

An additional \$4.3 million of restricted or designated fund balance is appropriated for the following uses:

- **Public Health - \$1.09 million** for expenses in program areas that generate Medicaid revenues as well as **\$7,000** from prior year Environmental Health Well Drillers’ fees not yet appropriated.
- **Law Enforcement - \$253,337** of restricted Federal Forfeiture Funds, Unauthorized Substance Abuse Tax Funds, and locally designated Inmate Welfare funds. The Forfeiture and Substance Abuse Tax funds will be used to purchase various program supplies and equipment for Law Enforcement purposes. By law, these funds may only be used for law enforcement expenses. Inmate Welfare Funds will be used to pay for a new roof on the High Point Detention Facility and mental health services included in the county’s inmate

medical contract. Inmate Welfare Funds are locally designated for expenses that benefit inmates, although there is no statutory requirement that restricts the use of these funds.

- **Mental Health Court - \$132,925** of Inmate Welfare Funds will be used to operate the county's Mental Health Court. This program provides assessments, treatment plans, and judicial monitoring for participants in an effort to avoid incarceration. The Board of Commissioners has directed that this program be funded using Inmate Welfare Funds.
- **Register of Deeds (ROD) Automation Funds - \$200,000** of funds restricted for technology and automation enhancements for the ROD department will be used to assist in the purchase of aerial photography and property change finder software that will be used for the county's next property revaluation. Because this data and software can be used by the ROD department, a portion of the overall software cost may be paid for using automation funds.
- **Debt Repayment Bond Premium Funds - \$2.08 million** of bond premium funds remaining from the sale of bonds in 2012 must be used next fiscal year for debt repayment.

Available Fund Balance Analysis

	<u>FY 2013-14 Adopted</u>	<u>FY 2014-15 Adopted</u>	<u>% chg</u>
Calculation of Recommended Reserve for the General Fund:			
Adopted General Fund Expenditures	\$558,515,708	\$ 567,611,780	1.6%
8% Recommended Reserve	\$ 44,681,257	\$ 45,408,942	1.6%
General Fund Fund Balance Analysis			
Estimated Unreserved Fund Balance at 6/30 of prior fiscal year	\$ 77,000,000	\$ 95,000,000	23.4%
LESS: 8% Recommended Reserve	<u>\$ (44,681,257)</u>	<u>\$ (45,408,942)</u>	1.6%
Fund Balance available above Recommended Reserve	\$ 32,318,743	\$ 49,591,058	53.4%
LESS: General Fund Balance included in Budget	<u>\$ (23,236,330)</u>	<u>\$ (22,548,776)</u>	-3.0%
Amount available above Recommended Reserve	\$ 9,082,413	\$ 27,042,282	197.7%
Total Fund Balance by Source and Planned Use			
General	\$ 23,236,330	\$ 22,548,776	-3.0%
PLUS Amounts Restricted for Specific Uses:			
Public Health - Medicaid programs	\$ 1,704,485	\$ 1,091,249	-36.0%
Public Health - Environmental Health - Well Drillers' Fees	\$ -	\$ 7,000	--
Law Enforcement - Federal Forfeiture Funds	\$ 100,000	\$ 200,000	100.0%
Law Enforcement - Unauth Substance Tax Funds	\$ -	\$ 50,000	--
Law Enforcement - Inmate Welfare Funds	\$ -	\$ 3,337	--
Mental Health Court - Inmate Welfare Funds	\$ 135,028	\$ 132,925	-1.6%
Inspections - Soil Erosion Fees	\$ 6,510	\$ -	-100.0%
Register of Deeds - Automation Funds	\$ -	\$ 200,000	--
Bond Premiun - Debt Repayment	\$ 2,079,992	\$ 2,079,991	0.0%
	<u>\$ 27,262,345</u>	<u>\$ 26,313,278</u>	-3.5%



The Guilford County Strategic Planning Process

In January 2006, the Guilford County Board of Commissioners took the step towards giving county staff the direction to create a countywide strategic plan. The plan is being created as a tool to help guide decisions within the County involving a myriad of issues (i.e. budget development or policy). Recognizing the need to establish a clear direction for the future, the Board of Commissioners started the process to create a strategic plan by creating the “Guilford County Strategic Alliance: Building Tomorrow, Today” a planning committee. This committee, led by county staff, was then tasked with developing a thoughtful, comprehensive, and inclusive plan for the County’s future.

Because government *exists to serve its citizens*, and *because success is determined by its citizens*, the Strategic Alliance Committee first chose to solicit input and guidance from Guilford County residents. In partnership with elected officials, the committee organized several community forums and focus groups, each with a variety of stakeholders in attendance. An online community survey was also deployed to enhance access to the process. Each method proved successful, with feedback provided by over 1,100 residents. *Reports on the county’s focus groups and community forums can be viewed online at <https://www.guilfordcountync.gov/our-county/board-of-commissioners/strategic-plan-info>.

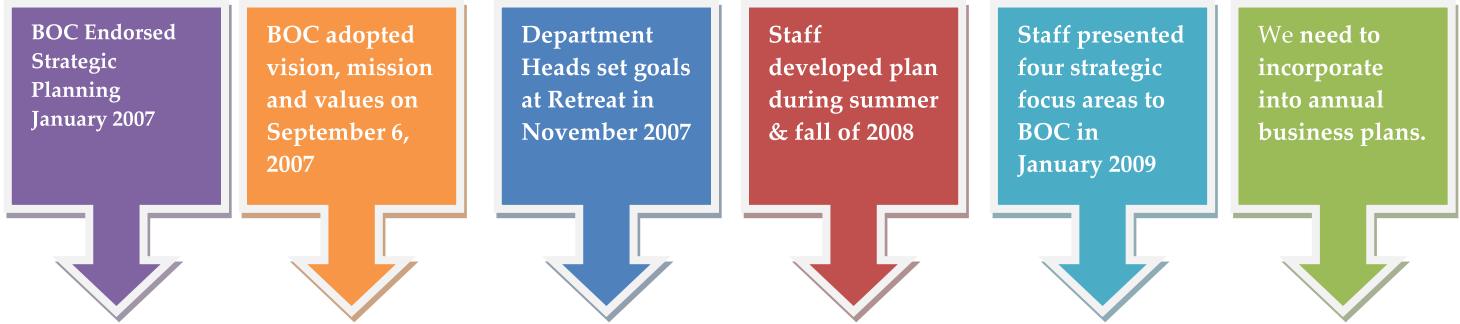
Citizen input revealed several common ideas and concerns throughout our diverse community. This feedback guided the formulation of the themes and concepts that would later be expressed in Guilford County’s adopted vision, values, and mission statements. Using these direction statements, County departmental leaders then crafted the following draft goals, representing extensions of the vision statement, to further guide plan development:

- Creating Prosperity
- Providing Educational Opportunities
- Embracing Diversity
- Improving Safe and Healthy Communities
- Fulfilling our Mission of Efficient Effective and Responsive Government
- Valuing Economic Growth and Quality of Life

In the summer of 2008, the Strategic Alliance Committee entered the plan development phase. Committee members briefed more than forty (40) employees on the strategic planning process and divided them into six (6) cross-functional subcommittees, each facilitated by members of the Strategic Alliance Committee. Subcommittees convened regularly throughout the summer, fulfilling their respective missions to examine trends and issues; develop strategies, and identify specific programs, projects or activities that define and advance each goal over the course of next three to five years.

Subcommittee reports again revealed shared trends, issues, and actions, confirming the interconnected and difficult nature of the opportunities and threats facing Guilford County. Committee subgroups were then tasked with organizing the subcommittee findings into a direct, performance-based plan that will guide future budget development and facilitate ‘management for results.’

Guilford Strategic Alliance: Building Tomorrow, Today Timeline



Assessment

Community Needs

Strategic Plan Committee members distributed a community wide survey and joined County Commissioners to gather community input through nine public forums, sixteen stakeholders meetings. They asked for perceptions about the current state of the county and how to improve the quality of life.

Summary of Public and Focus Group Input

Strengths Identified / What We Do Well

System of higher education
Emergency services
Healthcare systems
Parks and recreation
Natural resources
Size of cities
County social services
Infrastructure, roads, etc.

Those surveyed said that Guilford County is a good or excellent:

Place to live (83%)
Place to raise children (74%)
Place to work (73%)

Threats Identified / Areas that Need Improvement

Uncontrolled growth in rural areas, adversely impacting the natural resources and character

Uncontrolled economic growth overtaxing the infrastructure (roads, emergency services, etc.)

Failure to manage the county's tax base, tax rates and finances efficiently as we grow

Not addressing crime in our schools (drugs, violence, etc.)

Perception of being very or somewhat unsafe:

From property crimes (44%)
In public parks after dark (57%)
In downtown areas after dark (40%)

Other Frequent Concerns

Uncontrolled Growth in Rural Areas
Environment
Public Schools Quality and Safety

Weaknesses Identified / Areas that Need Improvement

Lack of...Coordination between government entities
Regionalism among counties/communities/governments

Cohesiveness among county commissioners
Uncontrolled growth and its impact on the environment

Public transportation access

Access to public libraries

Investment in secondary educational school system

Emphasis on crime prevention/education/resolving jail overcrowding

Moderate or Major Problems

Crime (81%)

Drugs (85%)

Taxes (64%)

Homelessness (64%)

Unsupervised Youth (60%)

Access to Public Transit (50%)

Slow income growth (76%)

Limited job growth (73%)

Opportunities Identified / Partnerships

Better land use (government owned and blighted structures) for economic or community use

Preservation of land to protect historic sites

Use of incentives to promote higher paying jobs

Government and citizen collaboration in solving community issues

Countywide Goals

The following six countywide goals reflect concepts within the County’s vision and mission. They are based on community input and internal assessment, and were collaboratively developed by department leadership in draft form. The direction first set by the draft County goals facilitated Strategic Alliance subcommittee identification of County trends and issues, as well as the formulation of plans to address each. Subcommittee findings then prompted refinement of the draft goals to those shown below.

Vision/Mission	Goals	A
Creates Prosperity	Encourage citizen self-sufficiency and promote community achievement.	B
and Educational Opportunity for all its citizens;	Promote and support lifelong opportunities for all residents through formal education, workforce preparedness, and personal enrichment.	C
Views Diversity as a strength and strives for equality	Foster an environment that embraces social and cultural diversity.	D
Provides freedom through Safe and Healthy communities; and	Continually improve the physical and mental well-being of Guilford County residents.	E
Values Economic Growth , producing a rich quality of life.	Enhance Guilford County’s quality of life and promote desired growth.	F
To provide Efficient, Effective Responsive government that meets the public’s needs and improves our community.	Provide efficient, effective responsive government to meet the public’s needs and improve our community.	

Plan Development

Strategic Focus Areas & Issues

Strategic Alliance Subcommittees, cross-functional groupings of certain County staff, convened through the Summer & Fall 2008 to identify trends and issues affecting Guilford County, and to examine them in greater detail. Trends and issues were identified using guidance from the draft County goals and citizen input gathered through forums,, task forces, and surveys, and subcommittee research. Each subcommittee identified several key trends & issues, many with overlapping components. To encapsulate these components, each strategic issue is organized by its shared, underlying focus. The emergent strategic focus areas and fifteen issues, listed below, reinforce the direction first set by the County’s vision, mission, values, and goals.

Strategic Focus Areas

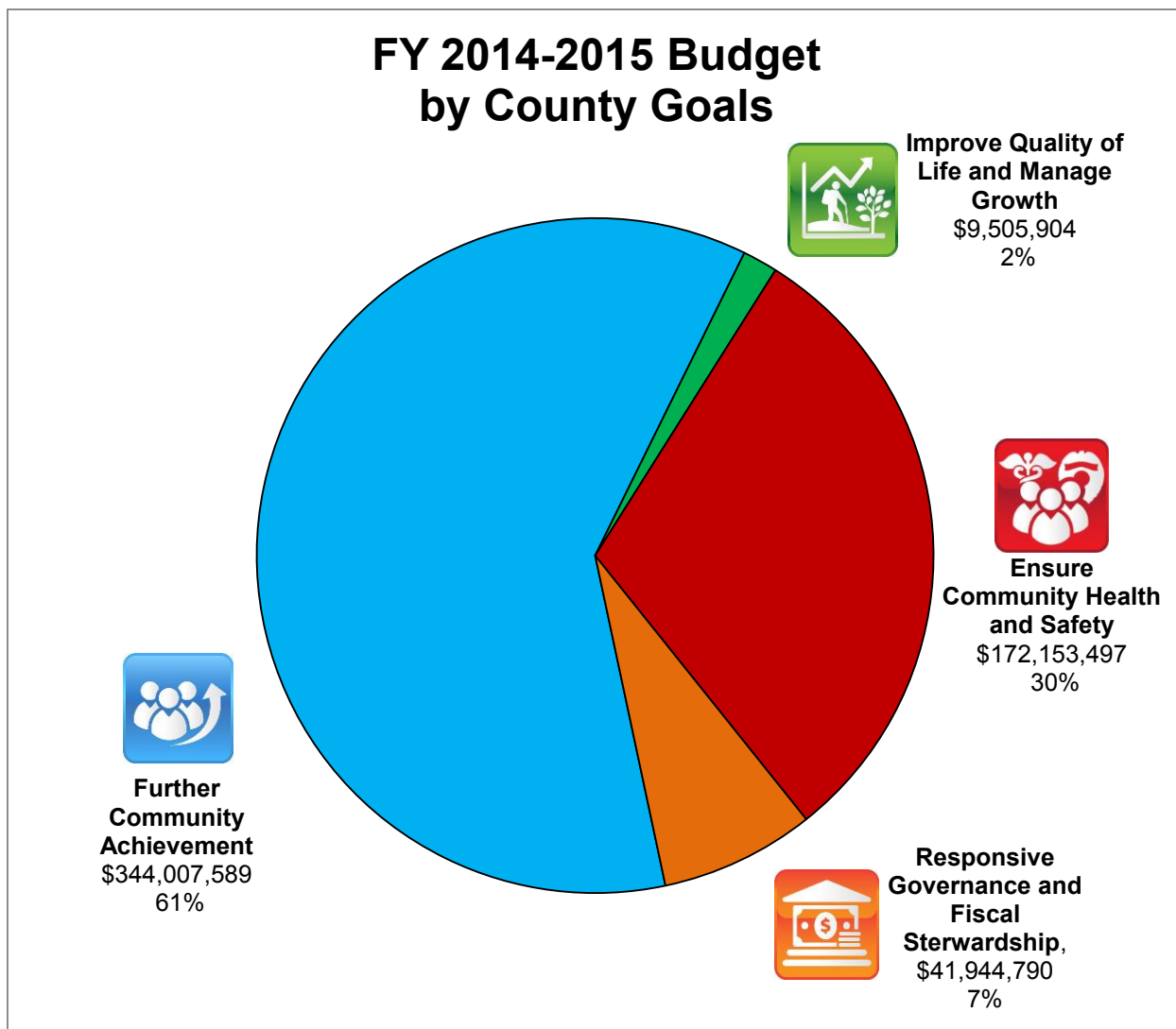
Strategic Issues

1	Further Community Achievement	<ul style="list-style-type: none"> ❖ Poverty/Self Sufficiency ❖ School Readiness/Youth Development ❖ High quality K-12 Education ❖ Workforce Preparedness & Personal Enrichment
2	Improve Quality of Life & Manage Growth	<ul style="list-style-type: none"> ❖ Social Capital/Community Vibrancy ❖ Green & Clean Community ❖ Economic Growth
3	Ensure Community Health & Safety	<ul style="list-style-type: none"> ❖ Mental Health Risk Behaviors ❖ Physical & Environmental Health ❖ Child, Aging and Disabled Adult Care ❖ Mitigation/Emergency Response ❖ Gang Activity, Crime Prevention, Courts and Corrections Services
4	Maintain Efficient, Effective, and Responsive Governance	<ul style="list-style-type: none"> ❖ Citizen-Oriented Service Improvement ❖ Fiscal Performance ❖ Workforce & Workplace Development





FY 2014-2015 General Fund Budget by County Goals

The budget pages in this document are organized according to traditional service divisions, such as Public Safety, Community Services, and Human Services. With the development of the county's focus areas and strategic priorities, the Budget & Management Department is working to reframe department categories to better reflect the broader outcomes envisioned in the focus areas. This provides a high-level view of how the Board of Commissioners allocates funds across the primary areas of service.


The chart below and the table that starts on the next page, translate the traditional budget categories into the county's broad focus areas. Refer to the table that follows for service groupings and departments that contribute to each focus area. In addition, the goal icons and color bars appear on the department pages, providing an easy way to connect specific department functions to the broader organizational goals.





**GUILFORD COUNTY
COUNTY GOALS & PRIORITIES
FY 2014-2015 BUDGET**

			
Further Community Achievement	Improve Quality of Life & Manage Growth	Ensure Community Health & Safety	Maintain Efficient, Effective, and Responsive Governance
PRIORITIES			
<ul style="list-style-type: none"> • Poverty & Self Sufficiency • School Readiness & Youth Development • High-Quality K-12 Education • Workforce Preparedness & Personal Enrichment 	<ul style="list-style-type: none"> • Social Capital & Community Vibrancy • Green & Clean Community <ul style="list-style-type: none"> • Economic Growth 	<ul style="list-style-type: none"> • Mental Health Risk Behaviors • Physical & Environmental Health • Child, Aging/Disabled Adult Care • Mitigation/Emergency Response • Gang Activity, Crime Prevention, Courts, & Corrections Services 	<ul style="list-style-type: none"> • Citizen-Oriented Service Improvement <ul style="list-style-type: none"> • Fiscal Performance • Workforce & Workplace Development • Responsive Governance & Stewardship
PROVIDED BY			
<ul style="list-style-type: none"> • Guilford County Schools • School Debt Service • Child Support Enforcement • Coordinated Services • The Guilford Center • Public Assistance Mandates • Social Services • Transportation • Veterans Services • Public Health • Cooperative Extension • Community College - GTCC 	<ul style="list-style-type: none"> • Cooperative Extension • Culture & Parks/Open Space • Economic Development • Inspections • Planning & Development • Soil & Water Conservation • Solid Waste 	<ul style="list-style-type: none"> • Animal Services • Coordinated Services • Court Alternatives • Emergency Services & GM 911 • Facilities • Sandhills Center • Inspections • Law Enforcement • Other Protection • Public Assistance Mandates • Public Health • Security • Social Services • Transportation 	<ul style="list-style-type: none"> • Board of Elections • Budget Mgmt. & Evaluation • Capital Outlay • Commissioners & Clerk • County Administration • County Attorney • Facilities & Property Mgmt. • Finance & Risk Management • Fleet Management • Human Resources • Information Services • Internal Audit • Purchasing • Register of Deeds
\$344,007,589	\$9,505,904	\$172,153,497	\$41,944,790


**FY 2014-2015 Adopted Budget by County Strategic Focus Areas, Priorities and Goals
General Fund Budget**

Focus Area	Service Priority	Department	Goal (Description)	FY 2015 Adopted Expenditures	FY 2015 Adopted Revenues	FY 2015 Net County Funds	FY 2015 Adopted FTEs	
Further Community Achievement 	High Quality K-12 Education	Debt Service	Achieve above-average academic performance	\$ 62,743,778	\$ 5,173,443	\$ 57,570,335	0.00	
		Guilford County Schools	Achieve above-average academic performance	\$ 183,130,398	\$ -	\$183,130,398	0.00	
					\$ 245,874,176	\$ 5,173,443	\$240,700,733	0.00
	Poverty / Self-Sufficiency	Child Support Enforcement	Decrease the number of citizens requiring government assistance	\$ 5,994,303	\$ 6,015,894	\$ (21,591)	92.00	
		Coordinated Services	Decrease the number of citizens requiring government assistance	\$ 218,400	\$ -	\$ 218,400	0.00	
		Public Assistance Mandates	Decrease the number of citizens requiring government assistance	\$ 30,000	\$ -	\$ 30,000	0.00	
			Use transportation to improve access to education, medical treatment & jobs	\$ 2,719,394	\$ 2,719,394	\$ -	0.00	
		Social Services	Decrease the number of citizens requiring government assistance	\$ 6,156,202	\$ 3,087,205	\$ 3,068,997	68.00	
			Reduce the number of households below the poverty line	\$ 15,508,506	\$ 10,490,869	\$ 5,017,637	171.50	
		Transportation - Human Services	Use transportation to improve access to education, medical treatment & jobs	\$ 865,803	\$ 633,241	\$ 232,562	11.76	
	Veterans Services	Decrease the number of citizens requiring government assistance	\$ 124,772	\$ 1,452	\$ 123,320	2.00		
					\$ 31,617,380	\$ 22,948,055	\$ 8,669,325	345.26
	School Readiness / Youth Development	Public Health	Reduce teen pregnancy rates	\$ 34,000	\$ 34,000	\$ -	0.00	
		Social Services	Improve early academic performance	\$ 200,000	\$ -	\$ 200,000	0.00	
			Expand access to care	\$ 20,943,612	\$ 21,016,759	\$ (73,147)	13.00	
					\$ 21,177,612	\$ 21,050,759	\$ 126,853	13.00
	Workforce Preparedness & Personal Enrichment	Cooperative Extension	Increase participation in personal enrichment curriculum	\$ 578,755	\$ -	\$ 578,755	0.00	
		Debt Service	Increase employment rate for vocational and 4-yr. college graduates	\$ 28,189,234	\$ 2,324,301	\$ 25,864,933	0.00	


**FY 2014-2015 Adopted Budget by County Strategic Focus Areas, Priorities and Goals
General Fund Budget**

Focus Area	Service Priority	Department	Goal (Description)	FY 2015 Adopted Expenditures	FY 2015 Adopted Revenues	FY 2015 Net County Funds	FY 2015 Adopted FTEs	
Further Community Achievement	Workforce Preparedness & Personal Enrichment	GTCC	Increase employment rate for vocational and 4-yr. college graduates	\$ 14,797,690	\$ -	\$ 14,797,690	0.00	
		Social Services	Improve job seeking skills and job readiness	\$ 1,772,742	\$ 952,094	\$ 820,648	23.00	
					\$ 45,338,421	\$ 3,276,395	\$ 42,062,026	23.00
Further Community Achievement Total				\$ 344,007,589	\$ 52,448,652	\$ 291,558,937	381.26	
Improve Quality of Life & Manage Growth 	Economic Growth	Economic Development	Encourage small business & entrepreneurial growth	\$ 2,013,699	\$ -	\$ 2,013,699	0.00	
					\$ 2,013,699	\$ -	\$ 2,013,699	0.00
	Green & Clean Community	Cooperative Extension		Support aesthetically pleasing built and natural environment	\$ 5,846	\$ -	\$ 5,846	0.00
		Culture & Recreation		Support aesthetically pleasing built and natural environment	\$ 5,258,928	\$ 1,069,342	\$ 4,189,586	27.00
		Inspections		Comply with regulations	\$ 143,727	\$ 60,689	\$ 83,038	1.68
		Planning & Development		Support aesthetically pleasing built and natural environment	\$ 727,621	\$ 52,685	\$ 674,936	8.00
		Soil & Water Conservation District		Support aesthetically pleasing built and natural environment	\$ 257,494	\$ 30,275	\$ 227,219	2.50
		Solid Waste		Increase waste tonnage diverted through recycling programs	\$ 1,034,982	\$ 907,500	\$ 127,482	3.15
	Support aesthetically pleasing built and natural environment		\$ 63,607	\$ 1,500	\$ 62,107	0.85		
				\$ 7,492,205	\$ 2,121,991	\$ 5,370,214	43.18	
Improve Quality of Life & Manage Growth Total				\$ 9,505,904	\$ 2,121,991	\$ 7,383,913	43.18	
Ensure Community Health & Safety 	Child, Aging & Disabled Adult Care	Public Assistance Mandates	Advocate for quality care for children and the disabled	\$ 2,900,000	\$ -	\$ 2,900,000	0.00	
		Social Services	Advocate for quality care for children and the disabled	\$ 18,570,159	\$ 11,333,129	\$ 7,237,030	150.00	
					\$ 21,470,159	\$ 11,333,129	\$ 10,137,030	150.00
	Crime Prevention, Courts & Correction Services	Coordinated Services		Increase detention diversions through Pre-Trial services and community programs	\$ 1,113,610	\$ 987,774	\$ 125,836	0.10
		Court Alternatives		Improve detention capacity and safety	\$ 2,563,284	\$ 1,759,631	\$ 803,653	33.00
		Facilities		Fulfill Service Demand	\$ 1,045,786	\$ 739,980	\$ 305,806	0.00

**FY 2014-2015 Adopted Budget by County Strategic Focus Areas, Priorities and Goals
General Fund Budget**

Focus Area	Service Priority	Department	Goal (Description)	FY 2015 Adopted Expenditures	FY 2015 Adopted Revenues	FY 2015 Net County Funds	FY 2015 Adopted FTEs		
	Ensure Community Health & Safety	Law Enforcement	Improve detention capacity and safety	\$ 33,858,278	\$ 1,347,762	\$ 32,510,516	393.00		
			Lessen frequency and severity of crime	\$ 29,935,764	\$ 3,924,881	\$ 26,010,883	270.00		
		Other Protection	Increase detention diversions through Pre-Trial services and community programs	\$ 879,221	\$ -	\$ 879,221	15.00		
			Reduce recidivism	\$ 372,317	\$ 132,925	\$ 239,392	0.00		
		Security	Lessen frequency and severity of crime	\$ 1,632,888	\$ 20,000	\$ 1,612,888	15.00		
		Social Services	Increase detention diversions through Pre-Trial services and community programs	\$ 500	\$ -	\$ 500	0.00		
						\$ 71,401,648	\$ 8,912,953	\$ 62,488,695	726.10
		Mental Health Risk Behaviors	Coordinated Services	Reduce incidence of mental illness	\$ 165,500	\$ 165,500	\$ -	0.00	
			Mental Health	Reduce incidence of mental illness	\$ 9,674,000	\$ -	\$ 9,674,000	0.00	
			Other Protection	Reduce incidence of drug abuse and related criminal activity	\$ 138,398	\$ -	\$ 138,398	0.00	
	Social Services		Reduce incidence of drug abuse and related criminal activity	\$ 528,729	\$ -	\$ 528,729	5.00		
					\$ 10,506,627	\$ 165,500	\$ 10,341,127	5.00	
	Prevention / Emergency Response	Emergency Services	Fewer negative results post-response	\$ 2,350,962	\$ 185,000	\$ 2,165,962	12.00		
			Improve resident fire, life safety, and disaster preparedness	\$ 482,335	\$ 230,000	\$ 252,335	4.75		
			Maintain / Improve response times	\$ 22,634,169	\$ 14,645,125	\$ 7,989,044	218.00		
		Inspections	Improve resident fire, life safety, and disaster preparedness	\$ 1,909,515	\$ 806,292	\$ 1,103,223	22.32		
					\$ 27,376,981	\$ 15,866,417	\$ 11,510,564	257.07	
	Physical & Environmental Health	Animal Services	Strengthen public health policy	\$ 3,119,455	\$ 705,289	\$ 2,414,166	16.50		
		Public Health	Minimize socio-economic healthcare gaps and health disparities	\$ 2,672,404	\$ 1,662,723	\$ 1,009,681	20.95		
			Promote healthy behavior	\$ 16,111,049	\$ 9,496,469	\$ 6,614,580	198.97		
Strengthen public health policy			\$ 12,444,874	\$ 5,239,783	\$ 7,205,091	163.08			

**FY 2014-2015 Adopted Budget by County Strategic Focus Areas, Priorities and Goals
General Fund Budget**

Focus Area	Service Priority	Department	Goal (Description)	FY 2015 Adopted Expenditures	FY 2015 Adopted Revenues	FY 2015 Net County Funds	FY 2015 Adopted FTEs
Ensure Community Health & Safety	Physical & Environmental Health	Social Services	Minimize socio-economic healthcare gaps and health disparities Promote healthy behavior	\$ 10,000	\$ -	\$ 10,000	0.00
		Transportation - Human Services	Use transportation to improve access to education, medical treatment & jobs	\$ 707,694	\$ 518,106	\$ 189,588	11.12
				\$ 41,398,082	\$ 22,385,314	\$ 19,012,768	517.62
Ensure Community Health & Safety Total				\$ 172,153,497	\$ 58,663,313	\$ 113,490,184	1,655.79
Responsive Governance and Stewardship		Board of Elections	Fulfill Service Demand	\$ 1,695,768	\$ 47,700	\$ 1,648,068	16.00
		Budget Management & Evaluation	Maximize service output while containing costs	\$ 474,407	\$ -	\$ 474,407	4.90
		Clerk to the Board	Improve citizen satisfaction & awareness of County issues & performance	\$ 169,882	\$ -	\$ 169,882	2.00
		County Administration	Improve citizen satisfaction & awareness of County issues & performance	\$ 833,157	\$ 50,000	\$ 783,157	4.00
			Maintain reserves to accommodate crises and service enhancements	\$ 500,000	\$ -	\$ 500,000	0.00
		County Attorney	Fulfill Service Demand	\$ 1,906,070	\$ -	\$ 1,906,070	16.00
		County Commissioners	Improve citizen satisfaction & awareness of County issues & performance	\$ 462,288	\$ -	\$ 462,288	9.00
		Facilities	Fulfill Service Demand	\$ 3,655,744	\$ 440,888	\$ 3,214,856	59.00
			Maximize service output while containing costs	\$ 2,495,440	\$ 304,800	\$ 2,190,640	0.00
		Finance	Maintain reserves to accommodate crises and service enhancements	\$ 297,473	\$ 9,360	\$ 288,113	3.24
			Maximize service output while containing costs	\$ 2,181,470	\$ 68,640	\$ 2,112,830	23.76
		Human Resources	Recruit and retain talent	\$ 8,756,543	\$ -	\$ 8,756,543	18.00
		Information Services	Fulfill Service Demand	\$ 6,647,297	\$ 7,500	\$ 6,639,797	43.50
			Maximize service output while containing costs	\$ 2,104,666	\$ -	\$ 2,104,666	6.00
		Internal Audit	Improve citizen satisfaction & awareness of County issues & performance	\$ 511,337	\$ -	\$ 511,337	5.00
Property Management	Fulfill Service Demand	\$ 186,061	\$ -	\$ 186,061	2.00		
Purchasing	Fulfill Service Demand	\$ 388,429	\$ -	\$ 388,429	5.00		
Register of Deeds	Fulfill Service Demand	\$ 2,268,141	\$ 4,431,623	\$ (2,163,482)	25.00		

**FY 2014-2015 Adopted Budget by County Strategic Focus Areas, Priorities and Goals
General Fund Budget**

Focus Area	Service Priority	Department	Goal (Description)	FY 2015 Adopted Expenditures	FY 2015 Adopted Revenues	FY 2015 Net County Funds	FY 2015 Adopted FTEs
Responsive Governance and Stewardship		Tax	Fulfill Service Demand	\$ 5,555,450	\$ 1,564,741	\$ 3,990,710	60.39
			Improve citizen satisfaction & awareness of County issues & performance	\$ 56,116	\$ 15,805	\$ 40,310	0.61
		Fleet	Fulfill Service Demand	\$ 799,051	\$ 20,000	\$ 779,051	2.00
		Non-Departmental	Fulfill Service Demand	\$ -	\$ -	\$ -	0.00
				\$ 41,944,790	\$ 6,961,057	\$ 34,983,733	305.40
Responsive Governance and Stewardship Total				\$ 41,944,790	\$ 6,961,057	\$ 34,983,733	305.40
Grand Total				\$ 567,611,780	\$ 120,195,013	\$ 447,416,767	2,385.63

Includes 9.00 positions for the BOC (GF total from position summary 2,376.63 + 9.00 = 2,385.63)

General Government

General Government area departments provide for the overall policy direction, record keeping, fiscal and legal management of the county. Also, departments in this area provide services such as property assessment, collecting property taxes, conducting elections, and recording and maintaining various public records.

General Government departments include:

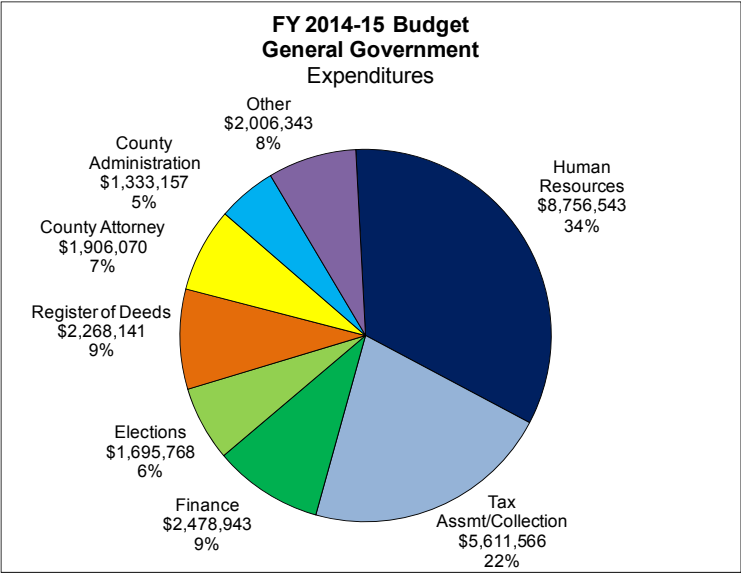
- Human Resources
- Finance
- Budget & Management
- Tax
- County Administration
- County Attorney
- County Commissioners
- Register of Deeds
- Board of Elections
- Clerk to the Board
- Purchasing
- Internal Audit

Expenditures

Guilford County plans to spend \$26,056,532 for General Government programs and services in FY 2014-15, a decrease of 806,479, or -3% under the prior fiscal year. General Government departments account for about 4% of total expenditures.

The decrease in this service area is primarily the result of:

- Eliminating three vacant positions in the County Administration, Elections, and Finance departments.
- Fewer Elections scheduled for FY 2014-15 vs. FY 2013-14. A reduction in the number of elections also means a reduction in the municipal reimbursement revenues received by the Elections Department.



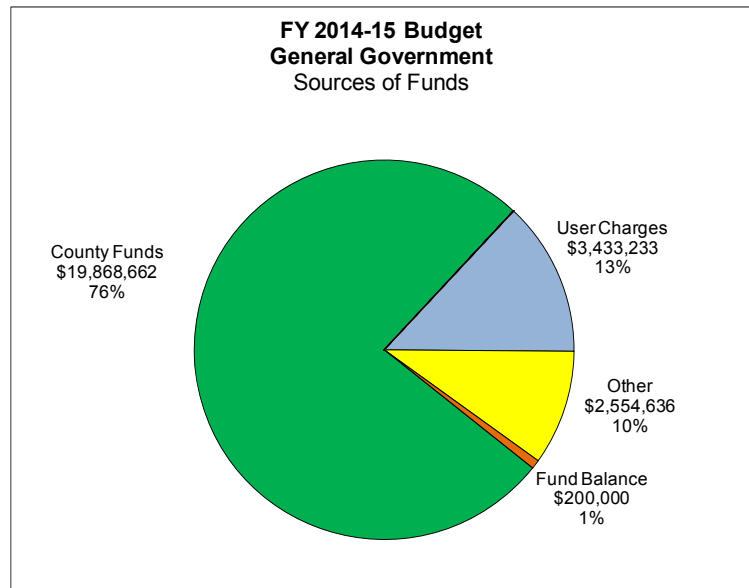
- Savings realized from transitioning eligible retirees from the county's self-insurance insurance plan to a Medicare Advantage plan. Gross savings are partially offset by an increase in the number of retirees. The county eliminated its retiree insurance benefit several years ago for employees hired after July 1, 2009.
- A reduction in the cost of advertising delinquent tax notices in the newspaper.

Additional funds (\$280,000) are included in the Tax and Register of Deeds departments to purchase software needed for the next property reappraisal, scheduled to be effective January 1, 2017. The cost will be shared between both departments since both will benefit from the new system.

A new Legal Assistant position is included in the County Attorney's budget to assist with an increase in termination of parent rights cases and other legal matters. Reductions in part-time, overtime, and professional services expenditures fully offset the additional costs of the new position.

Revenues

County funds provide 76% of the support for General Government departments. User charges, including the fees paid by municipalities for tax collection and election services, account for 13% of revenues.



	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Department							
Budget & Management	\$406,378	\$450,297	\$450,299	\$474,407	\$24,110	5.4%	\$486,585
Clerk to the Board	\$232,239	\$197,273	\$197,510	\$169,882	(\$27,391)	-13.9%	\$173,637
County Administration	\$861,117	\$1,395,881	\$1,396,740	\$1,333,157	(\$62,724)	-4.5%	\$1,324,524
County Attorney	\$1,864,510	\$1,864,956	\$1,864,958	\$1,906,070	\$41,114	2.2%	\$1,941,793
County Commissioners	\$414,784	\$406,196	\$422,627	\$462,288	\$56,092	13.8%	\$458,133
Elections	\$2,425,115	\$2,327,107	\$2,327,108	\$1,695,768	(\$631,339)	-27.1%	\$2,265,541
Finance	\$2,424,938	\$2,523,232	\$2,603,188	\$2,478,943	(\$44,289)	-1.8%	\$2,536,354
Human Resources	\$9,686,721	\$9,443,738	\$9,452,244	\$8,756,543	(\$687,195)	-7.3%	\$9,009,315
Internal Audit	\$538,505	\$509,628	\$514,629	\$511,337	\$1,709	0.3%	\$525,520
Purchasing	\$405,111	\$351,774	\$365,669	\$388,429	\$36,655	10.4%	\$405,140
Register of Deeds	\$1,895,947	\$2,027,257	\$2,027,260	\$2,268,141	\$240,884	11.9%	\$2,113,478
Tax	\$5,372,087	\$5,365,671	\$5,553,056	\$5,611,566	\$245,895	4.6%	\$5,782,707
Total Expenditures	\$26,527,452	\$26,863,010	\$27,175,288	\$26,056,531	(\$806,479)	-3.0%	\$27,022,727
Sources of Funds							
Federal & State Funds	\$34,055	\$50,000	\$50,000	\$50,000	\$0	0.0%	\$50,000
User Charges	\$4,071,725	\$4,106,518	\$4,106,518	\$3,433,233	(\$673,285)	-16.4%	\$3,727,544
Other	\$2,638,539	\$2,370,460	\$2,370,460	\$2,504,636	\$134,176	5.7%	\$2,487,992
Fund Balance	\$327,898	\$0	\$0	\$200,000	\$200,000	--	\$494
County Funds	\$19,455,235	\$20,336,032	\$20,648,310	\$19,868,662	(\$467,370)	-2.3%	\$20,756,697
Sources of Funds	\$26,527,452	\$26,863,010	\$27,175,288	\$26,056,531	(\$806,479)	-3.0%	\$27,022,727
Permanent Positions	199.900	194.900	194.900	192.900	(2.000)	-1.0%	192.900

BUDGET MANAGEMENT AND EVALUATION

Michael Halford, Director

301 West Market St, PO BOX 3427, Greensboro, NC 27402 (336) 641-3275

Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Maintain Efficient, Effective, and Responsible Governance*

PRIORITY: *Strong Fiscal Performance*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Budget and Management	406,378	450,297	450,299	474,407	24,110	5.4%	486,585
Budget and Management	406,378	450,297	450,299	474,407	24,110	5.4%	486,585
EXPENSE							
Personnel Services	397,399	437,874	437,874	460,807	22,933	5.2%	472,985
Supplies & Materials	3,596	4,600	3,351	5,700	1,100	23.9%	5,700
Other Services & Charges	5,383	7,823	9,074	7,900	77	1.0%	7,900
Total Expense	406,378	450,297	450,299	474,407	24,110	5.4%	486,585
REVENUE							
County Funds	406,378	450,297	450,299	474,407	24,110	5.4%	486,585
Positions	4.900	4.900	4.900	4.900	0.000	0.0%	4.900

DEPARTMENTAL PURPOSE

Budget, Management and Evaluation assists departments, county management, and the Board of Commissioners in the preparation and management of a balanced budget. The annual budget is prepared and maintained 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. The department coordinates the development of the County's annual budget planning and development process, reviews and evaluates program performance and monitors expenditures to ensure adherence to county policies and procedures. In addition, employees assist departments with performance measures, respond to information requests from the Guilford County Board of Commissioners, county management, departments, government and community agencies, media, and the public.

The department will:

- Design and manage an annual budget development process that provides county leaders appropriate, timely, accurate, and complete information regarding budget issues and options so that a balanced budget is adopted by July 1.
- Prepare a budget document that supports sound financial, operational, and policy decisions, as evidenced by the receipt of the Government Finance Officers Association's Distinguished Budget Presentation Award
- Monitor and manage the County budget during the year, so that no department exceeds its approved budget allocation.
- Accurately, yet conservatively, estimate revenues and expenses so that actual county revenues are *at least* 100% of budget and actual expenditures are *at most* 100% of budget.
- Process all budget transfer and amendment requests within five days of approval.
- Respond to public requests for information within one week.
- Assist departments and leadership in allocating scarce resources by conducting management studies and evaluations of county operations to improve organizational effectiveness, efficiency, and productivity.

FY 2015 GOALS & OBJECTIVES

- Providing the public, the Commissioners, and county staff easily understandable and accessible information to evaluate the effectiveness and efficiency of county operations and services by establishing a county-wide performance management function is a goal of the Budget Department.
- Improving the organization's resource allocation decisions by re-establishing the department's "evaluation" function to provide departmental and county management with impartial policy and program management analyses and studies.
- To provide the public, the Commissioners, and county staff easily understandable and accessible information to evaluate the financial condition of the county by establishing a one-stop, citizen-centric financial information web portal.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 budget increases county funding for the Budget Management and Evaluation department by \$24,110 or (5.4%). This increase is the result of removing planned vacancy savings included in last year's budget. These savings were generated by holding vacant a Budget & Management Analyst position. To accomplish the FY 2014-15 goals identified above, the department plans to fill the vacant position in FY 2014-15.
- Funds have been added to the Budget Management and Evaluation department to print additional copies of the final approved budget. In previous years the final approved budget has been posted to the county website after approval and limited hard copies were available.
- A portion (10%) of the Budget Director's position has been assigned to the Coordinated Services department to account for the work completed in support of the Juvenile Crime Prevention Council and other community organizations.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Received the Government Finance Officers Association's Distinguished Budget Presentation Award for the Fiscal Year 2013-2014 budget document.
- Continued the county-wide multi-year inventory, prioritization and evaluation program for major facility needs, major equipment purchases, vehicle acquisitions, and technology expenditures.
- Implemented PowerPlan budgeting software as the new primary budgeting tool for the Guilford County budgeting process. The implementation process included educating and training departmental staff as well as working with PowerPlan staff on troubleshooting techniques and using best practices with the software.

Measures	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected
Budget, Management, & Evaluation				
Received the Government Finance Officers' Association Distinguished Budget Presentation award	Yes	Yes	Yes	Yes
Number of departments that exceed budget as noted in annual financial report	0	0	0	0
Actual revenue as a percent of budgeted revenue (at least 100%)	111%	103%	100%	100%
Actual expenditures as a percent of budgeted expenditures (at most 100%)	96%	95%	98%	98%
Percent of budget amendments and transfers processed within five days of receipt/approval	98%	97%	100%	100%

FUTURE ISSUES

- The department will continue to complete the installation of a budget and performance management software system PowerPlan during FY2015. Many departments within the county require additional training and Budget staff will further familiarize themselves with the budget software.
- Continue to develop monthly budget-to-actual dashboards for departments and the public that have been positively noticed by credit rating agencies for transparency.
- Develop a Capital Investment Plan (CIP) information site on county website to give the public updates on major construction projects throughout the fiscal year.
- Incorporate Fire District/CIP needs into our long term planning process to obtain broad view of county fire requirements/issues.

CLERK TO THE BOARD

Robin Keller, Clerk to the Board

301 W. Market St., P.O. Box 3427, Greensboro, NC 27401 (336) 641-5532

Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Maintain Efficient, Effective, & Responsible Governance*

PRIORITY: *Responsive Governance & Stewardship*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Clerk to the Board	232,239	197,273	197,510	169,882	-27,391	(13.9%)	173,637
Clerk to the Board	232,239	197,273	197,510	169,882	-27,391	(13.9%)	173,637
EXPENSE							
Personnel Services	220,814	183,664	183,664	150,910	-32,754	(17.8%)	154,665
Supplies & Materials	4,143	2,000	2,228	2,500	500	25.0%	2,500
Other Services & Charges	7,282	11,609	11,618	16,472	4,863	41.9%	16,472
Total Expense	232,239	197,273	197,510	169,882	-27,391	(13.9%)	173,637
REVENUE							
County Funds	232,239	197,273	197,510	169,882	-27,391	(13.9%)	173,637
Positions	2,000	2,000	2,000	2,000	0,000	0.0%	2,000

DEPARTMENTAL PURPOSE

The Clerk to the Board attends all Board meetings, records and transcribes minutes, and produces and safeguards a permanent record of meetings/minutes for future use. The Clerk maintains an Ordinance Book, separate from the official source of information regarding actions taken by the Board. Interested parties are notified of Board actions and all documents, maps, and minutes presented to be considered by the Board are kept available for public examination. Finally, the Clerk to the Board prepares the agenda, advertises all notices of hearings and other issues as required by law, and attests all contracts, deeds, bonds, and other legal documents, and issues fireworks permits for all events in the County.

FY 2015 GOALS & OBJECTIVES

- Complete minutes within 45 days of each meeting.
- Provide on boarding information for new appointees within 30 days.
- Post adopted county code and ordinance changes online within 2 weeks of the change.
- Responding to community and citizen requests within 48 hours

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The Clerk to the Board's FY15 budget has decreased by \$27,391 or 13.9%
- The budgets for the Board of Commissioners, Clerk to the Board, and County Administration have been reorganized to better reflect the proper distribution of costs between three departments. For example, the Commissioners' budget will now include meeting web streaming and voting system costs. These cost were budgeted in the Clerk's budget in previous years. Decreases in the Clerk and County Administration budgets offset increases in the Commissioner's budget.
- Personnel expenses have decreased as the result of filling positions at lower salary rates than the prior budget.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Expanded community outreach by speaking at various organizations throughout the year.
- In the Fall of 2013 the Clerk's office successfully transitioned a new Clerk to Board and Deputy Clerk to Board while maintaining all mandated services.
- The Clerk's Office has successfully brought all back-logged minutes current and is maintaining a goal to complete minutes within 45 days of meetings.
- The Clerk's Office coordinated and hosted the 2013 North Carolina Association of County Commissioners Conference in Greensboro. The Conference brought an economic impact of over \$392,000 to the community while promoting Guilford County throughout the state.
- The Clerk to the Board, in conjunction with the City of Greensboro and the Convention and Visitors Bureau, offered the 2019 Bid to host the International Institute of Municipal Clerk's annual conference in Guilford County. If successful, this conference is anticipated to provide a \$1.8 - \$2.1 million economic impact to Guilford County.

KEY PERFORMANCE MEASURES

Measures	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected
Clerk to the Board				
Manage Records of legislative actions taken by the Board of County Commissioners				
Provides and finalizes agreements, resolutions and ordinances for the Board of County Commissioners. The County Clerk's goal is to provide minutes to the Board of County Commissioners within 45 days of a meeting	50%	98%	98%	98%
Prepares and Distributes Agenda Packets				
Agenda packets are compiled the week prior to a Board meeting. The County Clerk's goal is to aid in the coordination and review of staff items and have all packets distributed the Friday before a meeting, with information posted to the County Website on the same day.	*	98%	98%	98%
Customer Services				
The Clerk's public office hours are Monday through Friday 8-5. With a Staff of two it is important that all mandated duties be completed timely and accurately, while maintaining a goal of responding to citizen and community requests within 48 hours.	*	90%	90%	90%
Boards & Commissions				
The Clerk's office provides support to board and commission secretaries and staff, maintains oaths of office, and oversees the appointment and on boarding of various board and commission members. The Clerk's office has a goal of providing on boarding information to each new appointee within 30 days of appointment.	*	50%	98%	98%
Post and/or publish legally required notices				
There are a variety of notices that are required to be posted and/or published, such as notices of hearings, ordinance adoption, meeting cancellations, and board and commission term expirations. All notices are to be published on time and in accordance with legal mandates.	*	100%	100%	100%
Maintain an update County Code/Ordinances				
As changes are made to the County Code/Ordinances, the Clerk's offices makes the required changes. The Clerk's Office as a goal of having adopted updates online within 2 weeks of the effective date of the ordinances.	*	100%	100%	100%
Public Records Act Requests				
The Clerk's offices works in conjunction with the County Attorney's Office to process and coordinate requests made under public records laws. It is the Goal of the Clerk's offices to have initial responses, or at minimum communication with requestors within 15 days of receipt of request. Current staffing conditions greatly effect responsiveness in this area	*	40%	60%	60%

* Denotes implementation of new measurement standards

FUTURE ISSUES

Scanning of public records to enable quicker retrieval of records and increase public access will be a priority for the department. Currently, the department has an estimated 1,500 Board meeting files dating from 1980 that would be a starting point for the scanning project. Although most of the files have been prepped for scanning through a previous partnership with a non-

profit, the department is concerned about the manpower and time that will be needed to scan the documents and may need to consider outsourcing or hiring temporary labor to scan the files. Workload for the Clerks' Office has grown due to the Clerk's office focusing on creating governmental transparency through the following: volunteerism, recruitment and management of 50+ volunteers and increase in committees of the board. Board turnover, additional citizen inquiries and additional duties have made meeting mandated services requirements a challenge.

Due to an ever growing population of online users the need for available access to public records, the Clerk's office is noting a rising increase in public records requests. It is anticipated that the County will need to soon consider a designated system for requesting, processing and tracking these requests in order to meet the demands of the citizens.

In an effort to improve transparency, and encourage ease of access to actions of the Board of Commissioner's, the current production system and associated equipment to which the meetings are televised, recorded and streamed online, originally purchased in 2008, will need to be adequately maintained and updated to ensure that the technology does not become antiquated and ill functioning. Maintenance and scheduled upgrades of the production equipment will need to be included in future budgeting schedules.

With a staff of two, the Department will continue to collaborate with the Manager's Office and the County Attorney's office to cross-train others on our duties for back-up and to ensure the needs of the citizens are met and comply with mandated services; however, increases in each of the department's and their respective staff workloads predict that this is merely a short term solution. Re-distribution of work or additional staffing will need to be reviewed in the near future.

COUNTY ADMINISTRATION

Marty Lawing, County Manager

301 W. Market St., P.O. Box 3427, Greensboro, NC 27401(336) 641-3833

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Maintain Efficient, Effective, & Responsible Governance

PRIORITY: Responsive Governance & Stewardship



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Administration	821,871	845,881	858,740	783,157	-62,724	(7.4%)	774,524
Reserve for Contingency	0	500,000	488,000	500,000	0	0.0%	500,000
Intergovernmental Services	39,246	50,000	50,000	50,000	0	0.0%	50,000
County Administration	861,117	1,395,881	1,396,740	1,333,157	-62,724	(4.5%)	1,324,524
EXPENSE							
Personnel Services	587,198	604,052	604,052	565,625	-38,427	(6.4%)	556,992
Supplies & Materials	14,845	10,600	22,081	14,600	4,000	37.7%	14,600
Other Services & Charges	259,074	781,229	770,607	752,932	-28,297	(3.6%)	752,932
Total Expense	861,117	1,395,881	1,396,740	1,333,157	-62,724	(4.5%)	1,324,524
REVENUE							
Intergovernmental	31,409	50,000	50,000	50,000	0	0.0%	50,000
Total Revenue	31,409	50,000	50,000	50,000	0	0.0%	50,000
County Funds	829,708	1,345,881	1,346,740	1,283,157	-62,724	(4.7%)	1,274,524
Positions	4.000	5.000	5.000	4.000	-1.000	(20.0%)	4.000

DEPARTMENTAL PURPOSE

The County Manager's office provides professional management and support of Guilford County Government by directing and supervising all county offices, departments, boards, commissions and agencies under the general control of the Board of Commissioners.

Included in this department's budget is a Reserve for Contingency amount of \$500,000. This is used to address unexpected expenditures that may arise throughout the year. The transfer of funds from this account to other departments to address these expenses is reported to the Board of Commissioners at subsequent Board meetings.

FY 2015 GOALS & OBJECTIVES

- Providing quality customer service to the citizens of Guilford County by assigning public information requests to appropriate departments within 24 hours of receipt and informing citizens regarding action taken on all requests within 14 business days.
- Increasing citizen awareness of county responsibilities and services by working with department directors in the development and distribution of information in a timely and efficient manner, including updating the county website.
- Monitoring and evaluating operations and implementing strategies to continually improve efficiency and effectiveness by working with departments to develop innovative and effective approaches to provide cost-effective delivery of programs and services.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 adopted County Administration budget decreases county funding by (\$62,724) or -4.7%.
- Most of the budget decrease is due to the elimination of a vacant executive administrative assistant position.
- The budgets for the Board of Commissioners, Clerk to the Board, and County Administration have been reorganized to better reflect the proper distribution of costs between three departments. For example, the Commissioners' budget will now include meeting web streaming and voting system costs. Decreases in the Clerk and County Administration budgets offset increases in the Commissioner's budget.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Increased collaboration with cities and counties to reconcile any outstanding matters related to the Alamance County line boundary issue.
- Provided information on county issues to commissioners, directors, agencies and the community within a timely manner.

FUTURE ISSUES

- Hire new Deputy County Manager for the department.
- Continue to educate new staff on County policies and procedures.

COUNTY ATTORNEY

Mark Payne, County Attorney

301 W. Market St., P.O. Box 3427, Greensboro, NC 27401 (336) 641-3852

Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Maintain Efficient, Effective, & Responsible Governance*

PRIORITY: *Responsive Governance & Stewardship*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
County Attorney	1,864,510	1,864,956	1,864,958	1,906,070	41,114	2.2%	1,941,793
County Attorney	1,864,510	1,864,956	1,864,958	1,906,070	41,114	2.2%	1,941,793
EXPENSE							
Personnel Services	1,588,133	1,543,055	1,543,055	1,600,981	57,926	3.8%	1,649,384
Supplies & Materials	14,004	16,750	16,751	15,520	-1,230	(7.3%)	12,520
Other Services & Charges	262,373	305,151	305,152	289,569	-15,582	(5.1%)	279,889
Total Expense	1,864,510	1,864,956	1,864,958	1,906,070	41,114	2.2%	1,941,793
REVENUE							
Miscellaneous Revenues	216	0	0	0	0	0.0%	0
Total Revenue	216	0	0	0	0	0.0%	0
County Funds	1,864,294	1,864,956	1,864,958	1,906,070	41,114	2.2%	1,941,793
Positions	15.000	15.000	15.000	16.000	1.000	6.7%	16.000

DEPARTMENTAL PURPOSE

The County Attorney and staff provide prompt, efficient and effective legal advice and representation to the Board of Commissioners, County Manager, County departments and related agencies. Legal counsel is provided on all areas of local government including contracts, civil procedure, litigation, constitutional law, open meetings, public records, purchasing, property tax assessment and collection, budget and financial procedures and personnel matters. Because the County is self-funded for liability purposes, this office handles virtually all cases. This office serves two courthouses and a variety of clients in two major cities. The County

Attorney's Office represents and defends individual commissioners, officials and all County-related employees in the absence of a conflict.

FY 2015 GOALS & OBJECTIVES

- Maintain Termination of Parental Rights (TPR) litigation in-house and prevent increased use of outside counsel to handle increased caseload. Shorten timeframes in filing child welfare Petitions to Terminate Parental Rights.
- Implement a Contract Management System to replace the current in-house Contract Tracking Software System.
- Employ a full-time licensed NC Attorney to serve as a generalist for County departments.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 budget increases funding for the county attorneys office by \$41,114 or 2.2%
- The adopted budget includes a new legal assistant position that will subsequently reduce the part time, overtime and professional services costs that the previous workload warranted. This is a position that is tied to the increase in the TPR's that were previously done by the Department of Social Services.
- The increase in TPR cases has also caused an increase in professional services.
- A Generalist Deputy County Attorney was requested, but not approved.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

The County Attorney's office continues to maintain and manage the County's legal needs as efficiently and practicable within budgetary and resource constraints. The Department with a staff of nine full-time attorneys; six full-time support staff; and one part-time support staff in conjunction with case specific contracted legal services has defended, represented, enforced, or advised on:

864 – DSS Abuse/Neglect/Dependency Court Hearings (As of 2/28/14 there were 397 children in DSS custody to which the County Attorney's office is responsible for legal representation;

22 - Adult Protective Court Hearings (i.e. guardianships, wards of DSS);

140 – Court Appearances for Termination of Parental Rights (TPR) cases;

20,423 – Child Support Cases;

92 – Litigation matters (includes TPRs); [Since bringing TPRs in house in February 2013, the County Attorney’s Office has handled approximately 79 cases, 47 petitions of which were filed by the County Attorney’s Office after July 1, 2013, with more pending to be filed during FY 2014]; and

338 – Contracts; and approximately 281–Tax Appeals [There are currently 281 active or assigned Tax appeal matters to which the County Attorney’s office is responsible for legal representation].

In addition to the legal needs shown above, the County Attorney’s staff are often called upon to provide department trainings (i.e. public records; quasi-judicial proceedings), serve on panels, attend departmental meetings, participate in finalizing real estate sales/acquisitions; respond daily to various inquiries from County departments/employees, advise on employee relations matters, review and/or draft correspondence, respond to public information requests, meet with the media, and advise on various County Management matters. The County Attorney’s Office continues to meet the needs of the Guilford County Department of Social Services in its absorption of the previously outsourced Termination of Parental Rights actions.

With the referenced legal matters and various other tasks assigned to the department, the County Attorney’s staff continues to manage exceedingly high volumes of case loads at significantly higher levels than recommended for ideal efficiencies; primarily as result of the strong work ethic and dedication of staff.

In accordance with the Department goals and objectives, the County Attorney’s Office continues to undergo efforts to upgrade its technology (i.e. replace old desktops with newer systems, iPads and laptops) to enable County departments the ability to communicate with the County Attorney’s staff promptly. The increase in technology has helped staff increase efficiencies and productivity through mobility and better use of technology.

KEY PERFORMANCE MEASURES

Measures	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Estimate	Projected	Projected
County Attorney				
Percent of staff credential maintained through attainment of required CLE credits and CPE credits	100%	100%	100%	100%
Percent of contracts reviewed within 15 business days	95%	95%	95%	95%
Percent of child welfare cases adjudicated with 60 calendar days (or the time period required by the court)	98%	99%	99%	99%
Percent of juvenile court orders filed within 30 calendar days	80%	100%	100%	100%
Percent of protective services or guardianship petitions filed of adult services matters within 10 calendar days of referral	100%	100%	100%	100%
Percent of initial ordinance enforcement matters processed within 15 days of referral to the County Attorney's Office	100%	100%	100%	100%

*A dash indicates a new performance measure that has not been measured before

FUTURE ISSUES

The County Attorney's office continues to identify the increased need for representation in areas such as child support enforcement, social services, ordinance violations, employment law, law enforcement, collections, tax appeals and foreclosures, and general litigation matters. This increase is largely attributed to the slow economic recovery, low unemployment rate, and absorption of previously outsourced Termination of Parental Rights matters. This steady increase will necessitate either an expansion of the County Attorney's Office, increased utilization of outside counsel, as well as the development and implementation of a clerkship program in collaboration with local law schools, in order to efficiently and effectively meet the needs of County departments.

The County Attorney's Office continues to await the County implementation of an efficient contract management system. Additionally, the County Attorney's Office continues the on-going process of researching software to track and digitally house litigation matters and better utilize the department's existing resources.

COUNTY COMMISSIONERS

Bill Bencini, Board Chairman

301 West Market St., P.O. Box 3427 Greensboro, NC 27401 (336) 641-3996

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Maintain Efficient, Effective, & Responsible Governance

PRIORITY: Responsive Governance & Stewardship



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
County Commissioners	414,784	406,196	422,627	462,288	56,092	13.8%	458,133
County Commissioners	414,784	406,196	422,627	462,288	56,092	13.8%	458,133
EXPENSE							
Personnel Services	320,991	308,362	308,362	308,561	199	0.1%	309,406
Supplies & Materials	13,015	7,000	18,306	12,000	5,000	71.4%	12,000
Other Services & Charges	80,778	90,834	95,959	136,727	45,893	50.5%	136,727
Capital	0	0	0	5,000	5,000	0.0%	0
Total Expense	414,784	406,196	422,627	462,288	56,092	13.8%	458,133
REVENUE							
County Funds	414,784	406,196	422,627	462,288	56,092	13.8%	458,133
Positions	11.000	9.000	9.000	9.000	0.000	0.0%	9.000

DEPARTMENTAL PURPOSE & GOALS

The nine-member board is committed to rendering quality service to the citizens in a courteous, efficient and cost-effective manner. The Commissioners establish goals for County government, provide policy direction on specific issues to the County Manager, and ensure accountability by evaluating services to determine they are meeting the needs of those whom they serve and providing citizens with the highest return on each tax dollar. Each year, the Board approves an annual budget and sets property tax rates and fees for the County and for special taxing districts. Specific actions include adopting appropriate ordinances, rules, and regulations as methods for executing the policies. Further, the Board of Commissioners appoints members to advisory boards and commissions that they establish, as well as to other boards established by State legislation. The Board of Commissioners also directly appoints five principal officials: County Manager, County Attorney, Tax Director, Finance Director and Clerk to the Board, all of whom serve at the pleasure of the Board.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 Adopted Board of County Commissioners budget increases by \$56,092 or 13.8 %
- The budgets for the Board of Commissioners, Clerk to the Board, and County Administration have been reorganized to better reflect the proper distribution of costs between three departments. For example, the Commissioners' budget will now include meeting web streaming and voting system costs. Decreases in the Clerk and County Administration budgets offset increases in the Commissioner's budget.
- The recommended budget includes funds for all commissioners to attend the the National Association of Counties annual meeting.
- The Board of County Commissioners is planning on purchasing video projection boards and equipment (\$5,000) for the Commissioners meeting room. This equipment is included in the Large Equipment recommendations in the Multi-Year Plans section of the budget document.

BOARD OF ELECTIONS

Charlie Collicutt, Director

301 West Market St. P.O. Box 3427, Greensboro, NC 27402 (336) 641-3836

Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Maintain Efficient, Effective, & Responsible Governance*

PRIORITY: *Responsive Governance & Stewardship*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Administration	2,423,419	2,327,107	2,327,108	1,695,768	-631,339	(27.1%)	2,265,541
Training	1,696	0	0	0	0	0.0%	0
Elections	2,425,115	2,327,107	2,327,108	1,695,768	-631,339	(27.1%)	2,265,541
EXPENSE							
Personnel Services	1,979,784	1,819,855	1,819,855	1,335,432	-484,423	(26.6%)	1,809,149
Supplies & Materials	144,608	139,010	139,011	84,942	-54,068	(38.9%)	128,800
Other Services & Charges	300,723	368,242	368,242	275,394	-92,848	(25.2%)	327,592
Total Expense	2,425,115	2,327,107	2,327,108	1,695,768	-631,339	(27.1%)	2,265,541
REVENUE							
Intergovernmental	2,646	0	0	0	0	0.0%	0
Charges for Services	85,627	401,011	401,011	45,600	-355,411	(88.6%)	401,011
Appropriated Fund Balance	1,696	0	0	0	0	0.0%	0
Miscellaneous Revenues	1,222	2,100	2,100	2,100	0	0.0%	2,100
Total Revenue	91,191	403,111	403,111	47,700	-355,411	(88.2%)	403,111
County Funds	2,333,924	1,923,996	1,923,997	1,648,068	-275,928	(14.3%)	1,862,430
Positions	16.750	17.000	17.000	16.000	-1.000	(5.9%)	16.000

DEPARTMENTAL PURPOSE

The Board of Elections provides all qualified citizens with the opportunity to vote in fair, accurate, open elections, according to Constitutional and Statutory rights and requirements. Voter registration services are provided to all eligible county citizens and the registration file for the county is maintained. The Board of Elections files candidates for office, provide campaign finance reporting services, and conduct all elections for county and municipalities in the county.

FY2015 GOALS & OBJECTIVES

- Ensuring that the voting public is fully aware of all relevant voter law changes for the 2014 general election through dissemination of information in various ways is a goal of the Board of Elections.
- The Elections department is additionally committed to store better and more effectively the equipment, supplies, and continuously stored voter registration documents, in both the office and warehouse.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The elections department budget will be reduced by (\$631,339) or -27% in the adopted FY 15 budget. The Election budget fluctuates from year to year based on the number of elections that are conducted. Fewer elections are scheduled for FY 2014-15 than were held in FY 2013-14. As a result of fewer elections, fees received from municipalities for elections services will also be lower in FY 2014-15 than they were last year.
- There is a reduction in building rental due to moving the main storage used for voting machines and other board of elections equipment to the courthouse
- A vacant Elections Technical Specialist position will be eliminated FY 2014-15.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Successfully executed four elections: a Municipal Primary, a Municipal General, a countywide General Primary, and a Second Primary in (June or July).
- Used over 3,400 Election Day workers and early voting workers combined for these four elections which involved recruitment, scheduling, and training prior to Election Day.
- Generated more than \$350,000 in revenue from administering elections for the municipalities in the county.
- Processed over 27,000 new voter registrations and voter changes during the year.

KEY PERFORMANCE MEASURES

Measures	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected
Elections				
Cost per <i>transaction</i> processed	\$ 22.94	\$ 80.52	\$ 46.27	\$ 51.24
% of Voting Age Population registered	97%	91%	96%	89%
Provisional ballot as % of total vote	0.36%	0.07%	0.28%	0.22%
Number of Elections	1	4	1	4
County funds per registered voter	\$7.22	\$5.70	\$5.30	\$5.81
Precinct and Early Voting Officials used	1,145	940	900	1447
Total transactions	105,726	28,902	40,614	47,330
Absentee and Early voting as a percentage of total registered voters	68%	13.25%	34.40%	17.6%
Total Candidate, PAC, Referendum Committees				

FUTURE ISSUES

- Help America Vote Act (HAVA) grant funds are currently frozen by the General Assembly and will not be available for FY 2015. Since 2006, these grant funds have paid for a portion of early voting costs in general elections and all of our equipment maintenance fees. Ongoing costs in these areas will fall to the county now. However, Guilford will be less affected by this than most counties since it is the only county with a contract to perform its own voting equipment maintenance, which provides some cost savings.
- Legislation has been passed that would eliminate in 2018 the county's ability to use the current electronic touch-screen voting system that was purchased in 2006. This legislation will necessitate a purchase of a paper-based system of voting that could cost approximately \$4 million.
- Legislation to institute mandatory photo ID at the polls has been passed. Though not required in the 2014-2015 elections, all voters will be educated on acceptable ID at the polls when they vote, per the new statute. There will be an increased burden on the precinct officials and staff to implement this on-site education, which could result in some personnel cost increases due to training and a slower process at the polls.

FINANCE

Reid Baker, Director

201 South Greene St, PO BOX 3427, Greensboro, NC 27402 (336) 641-3300

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Maintain Efficient, Effective, & Responsible Governance

PRIORITY: Strong Fiscal Performance



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Finance	2,424,938	2,523,232	2,603,188	2,478,943	-44,289	(1.8%)	2,536,354
Finance	2,424,938	2,523,232	2,603,188	2,478,943	-44,289	(1.8%)	2,536,354
EXPENSE							
Personnel Services	2,157,705	2,292,614	2,292,614	2,255,023	-37,591	(1.6%)	2,313,934
Supplies & Materials	29,353	43,828	46,272	36,000	-7,828	(17.9%)	33,500
Other Services & Charges	237,880	186,790	264,302	187,920	1,130	0.6%	188,920
Total Expense	2,424,938	2,523,232	2,603,188	2,478,943	-44,289	(1.8%)	2,536,354
REVENUE							
Charges for Services	81,676	75,000	75,000	78,000	3,000	4.0%	78,000
Miscellaneous Revenues	48	0	0	0	0	0.0%	0
Total Revenue	81,724	75,000	75,000	78,000	3,000	4.0%	78,000
County Funds	2,343,215	2,448,232	2,528,188	2,400,943	-47,289	(1.9%)	2,458,354
Positions	29.000	28.000	0.000	27.000	-1.000	(3.6%)	27.000

DEPARTMENTAL PURPOSE

The Finance Department administers and manages 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 as well as maximization of revenues. Funds are disbursed to county vendors and employees in compliance with laws, regulations, budget ordinance and county policy. The department bills certain accounts receivable and invests county funds in accordance with state laws and county investment policy to maximize returns within the parameters of preserving principal and maintaining necessary liquidity. Financial analysts review and approve grant reports in order to maximize the County's financial resources. Finance prepares the County's Comprehensive

Annual Financial Report and the annual financial report for the Local Government Commission. Official Statements are prepared on an as needed basis for bond issues.

FY 2015 GOALS & OBJECTIVES

- Hire and train for two existing positions: 1) Deputy Finance Director and 2) Finance Business Analyst. These positions will provide much needed support within key areas of the Finance Department.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 Adopted Budget decreases county funding for Finance by (\$47,289). This decrease is largely due to the elimination of a vacant Financial Analyst position for which the department is expected to re-assign duties among existing staff for the upcoming fiscal year. The department was also able to reduce overtime and part-time, as retiree callbacks that had been utilized until vacancies were filled are no longer needed.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Maintained a “triple A” rating with a stable outlook from all three rating agencies on all general obligation bonds.
- Maintained high level of productivity per employee in payables, payroll and accounting functions.
- Maintained a high level of productivity among management level employees during the vacancy of three high level positions. Finance exempt staff worked 778 hours above the standard during the period 12/30/12 to 12/28/13. The hours above standard for the periods 1/1/12 to 12/29/12, 1/2/11 to 12/31/11 and 1/2/10 to 1/1/11 were 1,082, 1,126 and 1,628, respectively. In addition, these staff generally took much less vacation leave than they earned over these years.
- The County’s 2005A & 2005B general obligation bond issue is being audited by the Internal Revenue Service (IRS). Finance prepared/summarized supporting documentation as requested by the IRS and answered follow up questions. Finance awaits the results of the audit.
- “Piggy-backed” off the City of Greensboro Banking RFP to renew the County’s banking and lockbox services agreement with Wells Fargo Bank for a period of five years at an estimated savings of approximately \$48,000 annually based on recent usage volumes.
- Negotiated a \$50 million privately placed General Obligation Bond Anticipation Note drawdown program which provides additional flexibility to the County at low short-term interest rates to fund School and Community College capital projects as funds are needed instead of in advance and in anticipation of what the future annual needs might be. This drawdown program acts somewhat like a line of credit that allows the County to push out the long-term fixed financing until a decision is made to pay off the balance of the line. This flexibility can be used towards budgetary relief as well.

- Successfully tested and applied patches to several of our systems during the fiscal year.
- Provided continuing support to resolve pending issues with the Billing and Collection module of the new NCPTS Tax System. Finance continues to add accounting structure for new districts as needed and reconciles system reports to ensure proper distribution of funds to all districts for which the County collects property taxes.
- The State's new Vehicle Tax System for processing/collecting/reporting both State vehicle registrations and local property taxes and related interest and fees was implemented during FY2014 after a slight delay. Remittances by the State to the Counties began in August. Finance worked through the financial, accounting and reporting related matters associated with the transition to this new system. We developed a systematic approach (using downloaded reports from the system) to properly record these receipts, net of allocable costs, to the County's General Fund and Fire Districts as well as the municipalities and special district for which the County collects property taxes.
- The State plans to distribute excess revenues remaining after funding the new Vehicle Tax System to the Counties. Finance accumulated Tax System data from the County's old Legacy as well as the current NCPTS systems to use as an allocation basis to properly record this distribution to the County's General Fund and Fire Districts as well as the municipalities and special district for which the County collects property taxes.

KEY PERFORMANCE MEASURES

Measures	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Estimate	Projected	Projected
Finance				
Awarded the Certificate of Achievement for Excellence in Financial Reporting from GFOA	YES	YES	YES	YES
GO Bond rating evaluation from the three bond rating agencies	AAA	AAA	AAA	AAA
# of basis points (excluding bond funds) over/under average annual trust yield	25	28	30	30
# of vouchers and checks per accounts payable employee	21,927	20,674	21,000	21,000
# of checks or deposit advices per payroll employee (based on current biweekly payroll)	32,772	31,939	32,000	32,000
# of account receivable statements and payments per Accounts Receivable employee	23,649	24,202	25,000	25,000

FUTURE ISSUES

- The budget compromise under which the Federal government now operates has resulted in a decrease in the interest rebate on our bonds issued under the ARRA program. A "grand bargain" budget replacing the current sequester budget is not likely until after the November elections at the earliest. The continued tax-exempt status of interest on State and local government debt could be negatively impacted by a final resolution of the Federal budget. We continue to monitor this situation in estimating future debt service requirements.
- Gradual improvement in the economy has both the Federal Open Market Committee and the financial markets anticipating an increase in interest rates. While a rise in rates

will help future investment returns, the current environment provides challenges both for investment of idle cash relative to extending maturities, and issuance of debt to take advantage of short-term opportunities without waiting too late to lock in current favorable long-term rates.

- The County's unfunded actuarial liability for non-retirement post-employment benefits (OPEB) amounts to over \$246 million and the annual contribution to fund this liability is in excess of \$23 million. (The County's current annual contribution is equal to the current year's cost of health insurance benefits for qualified retirees on a pay-as-you-go basis.) The selection of an appropriate funding regimen in a tight budgetary environment will continue to present a challenge for the next several years. While the \$2 million additional contribution to the pension trust fund was discontinued in FY2014, the provision of a fully insured Medicare advantage plan effective with the 2014 calendar year will remove the future claims liability of Medicare-eligible retirees from the self-funded plan. The impact to the County's next actuarial report will require analysis but the new plan is expected to significantly reduce the unfunded liability and annual contribution amounts.
- The department will maintain spending at a prudent level in the face of uncertain revenue streams, which will require increased scrutiny of the County's finances. Important revenue sources, such as sales tax, are continually monitored, as are more than 221 state and federal grants as the Finance Department seeks to maximize and project major revenue sources.
- Testing / implementing various systems/upgrades and continuing matters relating to the County's new tax system will place additional strain on our staff of business analysts, financial analysts and accounting manager. Heavily involved in numerous system implementations and upgrades in recent years, these individuals continue to have ongoing responsibilities in addition to lending support to these projects. Finance already supports six major application systems, more than any other County department, with the Lawson application now encompassing most of the County's major financial subsystems.
- The increasing burden created by new issues of authorized general obligation debt will continue to strain the County's resources for the next several years. The increase in the debt service budget has more than outweighed cost-cutting efforts in all other areas combined. Structuring future issues to minimize the budgetary impact of increased debt while providing for fiscally prudent amortization of the County's long-term obligations will be a challenge for the foreseeable future. The \$50 million privately placed General Obligation Bond Anticipation Note drawdown program initiated by Finance this past year is another tool now available to help meet this challenge.
- Finance's management and other high level staff are approaching retirement. While Finance has "done more with less" as requested by the Boards during the recent economic downturn, we have done so at some risk. Finance plans to mitigate risks related to continuity of operations by filling open positions and cross training duties and responsibilities where these risks lie. A side benefit to the cross training will include an expectation to recommend changes to policies and procedures that can improve efficiencies of our operations.

HUMAN RESOURCES

John Dean, Director

201 South Greene St, PO BOX 3427, Greensboro, NC 27402 (336) 641-3224

Links to County Goals and Strategic Priorities

COUNTY GOAL: Maintain Efficient, Effective, & Responsible Governance

PRIORITY: Workforce & Workplace Development



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Administration	1,631,922	1,507,738	1,586,244	1,628,317	120,579	8.0%	1,633,829
Other/Retiree Insurance	8,054,799	7,936,000	7,866,000	7,128,226	-807,774	(10.2%)	7,375,486
Human Resources	9,686,721	9,443,738	9,452,244	8,756,543	-687,195	(7.3%)	9,009,315
EXPENSE							
Personnel Services	9,540,039	9,296,886	9,226,886	8,579,391	-717,495	(7.7%)	8,828,163
Supplies & Materials	7,125	13,000	13,002	14,000	1,000	7.7%	18,000
Other Services & Charges	139,558	133,852	212,356	163,152	29,300	21.9%	163,152
Total Expense	9,686,721	9,443,738	9,452,244	8,756,543	-687,195	(7.3%)	9,009,315
REVENUE							
Miscellaneous Revenues	30,576	0	0	0	0	0.0%	0
Total Revenue	30,576	0	0	0	0	0.0%	0
County Funds	9,656,145	9,443,738	9,452,244	8,756,543	-687,195	(7.3%)	9,009,315
Positions	20.000	18.000	18.000	18.000	0.000	0.0%	18.000

DEPARTMENTAL PURPOSE

The Human Resources Department provides a variety of personnel management services in the following areas: Recruitment, Employee Relations, Training, Classification and Compensation, Benefits, and HRMS. The department is responsible for ensuring the County's compliance with various state and federal laws, the development and monitoring of the annual Health Care Budget, review and processing of various HR/Payroll transactions, maintenance of required personnel records, and creating and analyzing statistical reports for the County Commissioners, media, and departments. The budget for this department also contains the County's share of the group insurance premium expense for retirees enrolled under the County's Retiree Health Insurance Program.

FY 2015 GOALS & OBJECTIVES

- Fill vacant positions for Employee Relations Support & Organizational Training Needs
- Implement new Performance Management Tool

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 budget decreases county funding for Human Resources by (\$687,195) or - 7.3%. The decrease is largely due to the transitioning of Medicare-eligible retirees from the County's self-insured health plan to a Medicare Advantage Plan.
- The department's adopted budget includes \$948,486 in "set-aside" funding for potential compensation adjustments across county departments that may be approved following the completion of the county's compensation plan. In addition, \$1,051,514 has been distributed to the largest county departments for potential adjustments, resulting in a total of \$2,000,000 being allocated for compensation adjustments. Any funds not needed for study-related compensation adjustments will be returned from departments and returned to the county's fund balance at the end of the fiscal year.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Handled vendor selection, design, and implementation of NEO Gov online recruitment portal.
- Updated all County job descriptions.
- Partnered with consultant to evaluate all County positions for classification/compensation and market study.
- Facilitated the recruitment and selection of several Department Directors.
- Managed transition from 401(k) flat County contribution to County match.
- Transitioned Medicare eligible retirees to Medicare Advantage Plan.
- Consolidated the health plan into one option.
- Restructured County New Hire Orientation to be more comprehensive and include senior management.
- Participated in Lawson and Kronos system updates
- Partnered with departments to transition public transportation employees to County employment.

- Participated in the development, design and implementation of the HR/Payroll portal on OnePlace (County intranet).

KEY PERFORMANCE MEASURES

Measures	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected
Human Resources				
Review all county positions for internal equity and evaluate each salary offer for internal equity on an ongoing basis.	100%	100%	100%	100%
Process and administer disciplinary actions and complaints allegations	95%	100%	100%	100%
Post 100% of vacancies within 2 business days	100%	100%	100%	100%
Achieve KRONOS supervisor training satisfaction level at 95% or higher	96%	96%	96%	96%
Conduct benefit enrollment and timekeeping training	100%	100%	100%	100%
Increase participation in online health risk assessments	1%	25%	40%	50%
Complete and return 100% of market survey requests	100%	100%	100%	100%

FUTURE ISSUES

- Enhance employee communications and improve Human Resources presence throughout departments
- Make classification/compensation and market study adjustments as directed by Board.
- Recruit a Training Manager to update and facilitate County training programs.
- Design, propose, and open employee health clinic.
- Engage benefits consultant.
- Redesign wellness rewards program.
- Bid healthcare administrative services contract.
- Participate in major Lawson and Kronos system upgrades.
- Design and implement enhanced performance evaluation system/process.

- Conduct dependent audit.
- Review County Personnel Regulations and propose changes as needed.
- Evaluate and implement Affordable Care Act provisions as required.

INTERNAL AUDIT

Celeste Williams, Interim Director

201 S. Greene St., P.O. Box 3427, Greensboro, NC 27401 (336) 641-3242

Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Maintain Efficient, Effective, & Responsible Governance*

PRIORITY: *Responsive Governance & Stewardship*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Internal Audit	538,505	509,628	514,629	511,337	1,709	0.3%	525,520
Internal Audit	538,505	509,628	514,629	511,337	1,709	0.3%	525,520
EXPENSE							
Personnel Services	527,415	496,139	496,139	497,633	1,494	0.3%	511,816
Supplies & Materials	2,718	3,949	3,949	3,949	0	0.0%	3,949
Other Services & Charges	8,372	9,540	14,541	9,755	215	2.3%	9,755
Total Expense	538,505	509,628	514,629	511,337	1,709	0.3%	525,520
REVENUE							
County Funds	538,505	509,628	514,629	511,337	1,709	0.3%	525,520
Positions	5.000	5.000	5.000	5.000	0.000	0.0%	5.000

DEPARTMENTAL PURPOSE

The Internal Audit Department serves 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 the efficient use of resources.

FY 15 GOALS & OBJECTIVES

- Increase number of audits performed and conduct more audits identified through risk assessments
- Increase efficiency and effectiveness of audit work through automated solutions
- Enhance staff skills and knowledge with an emphasis on information technology and systems

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 budget has increased slightly by \$1,709 or 0.3%. Personnel expenses encompass the majority of the budget at approximately 97% of the department's total expenditures. The adopted budget maintains funding for all budgeted positions, including the currently vacant department director.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Internal Audit continues to manage Guilford County's Fraud Hotline. An employee fraud hotline is required by the 2007 Deficit Reduction Act. With the new Guilford County website, Internal Audit was able to open this service up to the general public.
- Internal Audit assisted the County's external auditors with the Annual Single Audit of grants from state and federal sources. This work included preparation of control process documentation for all grants audited.
- Internal Audit was pleased to help coordinate the third Guilford County Citizen's Academy. Participants in the 2013 Academy received an overview of how County government works and will be a resource for future leadership in the County.
- Increased consulting engagements at the request of departments.
- Increased the number of special projects for County Management.
- Partnered with UNCG Master of Public Affairs Program on an Energy Project.

KEY PERFORMANCE MEASURES

Measures	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Internal Audit				
<i>Internal Audit</i>				
Recommendations accepted and implemented by departments	90%	94%	95%	95%
Performance Audit reports prepared and issued	13	8	13	13
Compliance Audits Completed	19	25	20	20
Data Internal Control Evaluations	0	4	4	4
Energy Base Line Reviews - # of buildings	48	48	48	48
Performance Monitoring Projects	24	26	25	25
Grants Coordination				
Grant applications submitted	3	2	2	2
Total grant dollars applied for	\$ 425,100	\$ 64,443	\$ 10,000	\$ 10,000
Total grant dollars received	\$ 43,200	\$ 1,443	\$ 5,000	\$ 5,000
Grants monitored	2	2	2	2

FUTURE ISSUES

Data integrity and data security have increased in importance for the County. Recently installed systems, plans for enhanced technological capabilities, and outsourcing of applications require documentation and verification of new automated processes and controls. With the addition of an Information Service auditor, Internal Audit will be able to provide this much needed service.

Internal Audit's Fiscal Year 2014-15 budget falls under the County's strategic goal of maintaining efficient, effective, responsive government. Internal Audit's focus will be on improving the effectiveness and responsiveness of service delivery through streamlining processes; reducing or avoiding costs, including encouraging partnerships to achieve economies of scale; examining and recommending internal controls as services are merged, consolidated or changed; and ensuring new technologies are used to the fullest extent possible across departments. In addition, the department will focus on auditing strategic objectives and performance measurements to ensure established targets are met.

PURCHASING

Bonnie Stellfox, Director

301 West Market St, PO BOX 3427, Greensboro, NC 27402 (336) 641-3226

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Maintain Efficient, Effective, and Responsible Governance

PRIORITY: Strong Fiscal Performance



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Administration	403,266	348,850	362,744	386,179	37,329	10.7%	402,890
Property and Other	1,845	2,924	2,925	2,250	-674	(23.1%)	2,250
Purchasing	405,111	351,774	365,669	388,429	36,655	10.4%	405,140
EXPENSE							
Personnel Services	381,891	332,199	332,199	363,819	31,620	9.5%	380,530
Supplies & Materials	5,134	5,515	8,857	2,915	-2,600	(47.1%)	2,915
Other Services & Charges	18,086	14,060	24,613	21,695	7,635	54.3%	21,695
Total Expense	405,111	351,774	365,669	388,429	36,655	10.4%	405,140
REVENUE							
County Funds	405,111	351,774	365,669	388,429	36,655	10.4%	405,140
Positions	5.000	5.000	5.000	5.000	0.000	0.0%	5.000

DEPARTMENTAL PURPOSE

The Guilford County Purchasing Department's primary purpose is to obtain the necessary commodities and services required by Guilford County Departments on a best value basis (quality, service and price). Purchasing also fulfills this purpose by dealing with every supplier in an open, above board, fair, equal, businesslike and competitive manner. The procurement procedures adhere to the North Carolina General Statutes and Guilford County Purchasing Policies. Purchasing solicits bids for search using informal and formal bid processes, and the RFP and RFQ process by utilizing our electronic bidding known as Strategic Sourcing. The Department has a Minority and Women Owned Business Enterprise Program (MWBE) and encourages and assists MWBE vendors to participate in the bidding process and, addresses any questions or concerns suppliers may have with the vendor registration and the bidding process.

FY2015 GOALS AND OBJECTIVES

- Increasing GOVDEAL sales to generate increase in revenue of 20%, or an additional \$28,000, for the County by working with departments to increase knowledge of available services and sale procedures.
- Providing minorities and women equal opportunity to participate in all aspects of Guilford County's contracting and purchasing programs.
- Working with departments to encourage 30 day award turnaround for Strategic Sourcing Bid Events.

FY2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 budget increases county funding for the Purchasing Department by \$36,655. This increase is the result of removing planned vacancy savings included in last year's budget. The department plans to fill vacant positions in FY 2014-15.

FY2014 SIGNIFICANT ACCOMPLISHMENTS

- Utilized GOVDEALS to sell surplus property and county assets, resulting in revenues of \$487,527 from January 17, 2011 to April 14, 2014.
- Upgraded Strategic Sourcing software with required testing and completion as required for implementation for FY2014.
- Reduced paper consumption by transmitting Purchase Orders electronically by either email or fax.
- Managed the Guilford County GOGAS/WEX Fleet Fuel Card program which has approximately 1,600 drivers with an estimated 710 active fuel cards, with average annual purchase of \$1,437,629 (7-1-12 to 6-30-13).
- Continually do outreach efforts within the community to include MWBE efforts, encouraging vendor participation in the bidding process, addressing community concerns.

KEY PERFORMANCE MEASURES

Measures	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Estimate	Projected	Projected
Purchasing				
Number of Informal bid proposals	25	25	31	39
Number of Formal bid proposals/RFQ	15	22	26	32
Average number of purchase orders processed	5,384	5,395	5,225	5,150
Number of contracts awarded-Strategic Sourcing	40	43	47	48
Number of requisitions received	6,087	5,395	5,225	5,150
Percent of procurement dollars award to MWBE vendors	17%	19%	20%	13%
Percent of MWBE vendors of total vendors	35%	37%	38%	32%
Active contracts managed per FTE	251	248	255	257
Number of RFPs	25	9	15	17
Number of purchase orders issued	5,384	5,395	5,225	5,150
Dollar value of items sold on Gov Deals from 01-17-11 to 04-30-14	\$235,000	\$487,954	\$ 575,000	600,000
Number of contracts awarded via competitive bidding process	40	48	55	60
Total number of vendors managed as of 04-30-14	2,638	3,409	3,500	3,525
Total number of GOGAS FLEET FUEL CARDS managed by Purchasing	705	718	725	725
Total number of Guilford County Drivers Information for GOGAS Fleet Fuel Card Program managed by Purchasing	1,617	1,624	1,675	1,725

FUTURE ISSUES

- The Purchasing and Finance Departments will be implementing the Procurement Card Program. The Procurement Card program will allow departments to purchase goods/services from approved vendors within certain parameters and in emergency situations.
- In conjunction with the Legal Department, Purchasing will provide training to Department Directors and designated employees on RFP's, Formal, and Informal Bids processes. Work with Legal Department in supporting the commodity and service contracting process.
- Guilford County will be transitioning from current ERP System to the INFOR SasS (Cloud), and part of the transition will be taking Purchasing Department Strategic Sourcing from version 9 to 10. This will be completed in FY14/15.

REGISTER OF DEEDS

Jeff L. Thigpen, Register of Deeds 201 South Eugene St. P.O. Box 3427, Greensboro, NC 27402 (336) 641-7556

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Maintain Efficient, Effective, and Responsible Governance

PRIORITY: Responsive Governance & Stewardship



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Greensboro	1,548,021	1,573,009	1,573,011	1,631,008	57,999	3.7%	1,669,420
High Point	213,287	205,406	205,407	204,142	-1,264	(0.6%)	210,400
Automation Enhance & Preservtn	134,639	248,842	248,842	432,991	184,149	74.0%	233,658
Register of Deeds	1,895,947	2,027,257	2,027,260	2,268,141	240,884	11.9%	2,113,478
EXPENSE							
Personnel Services	1,665,608	1,637,174	1,637,174	1,696,780	59,606	3.6%	1,742,346
Supplies & Materials	75,311	99,000	198,801	299,500	200,500	202.5%	99,500
Other Services & Charges	155,028	291,083	191,285	271,861	-19,222	(6.6%)	271,632
Total Expense	1,895,947	2,027,257	2,027,260	2,268,141	240,884	11.9%	2,113,478
REVENUE							
Taxes	1,900,114	1,700,000	1,700,000	1,900,000	200,000	11.8%	1,900,000
Licenses and Permits	81,325	80,860	80,860	79,350	-1,510	(1.9%)	79,350
Charges for Services	2,022,241	1,871,948	1,871,948	1,675,313	196,635	(10.5%)	1,675,313
Appropriated Fund Balance	326,203	0	0	200,000	200,000	0.0%	494
Miscellaneous Revenues	610,136	576,960	576,960	576,960	0	0.0%	576,960
Total Revenue	4,940,019	4,229,768	4,229,768	4,431,623	201,855	4.8%	4,232,117
County Funds	-3,044,072	-2,202,511	-2,202,508	-2,163,482	39,029	(1.8%)	-2,118,639
Positions	25.000	25.000	25.000	25.000	0.000	0.0%	25.000

DEPARTMENTAL PURPOSE & GOALS

The Register of Deeds preserves, maintains and provides public access to real estate and vital records in an effective manner in accordance with North Carolina General Statute. Real estate records processed and services regulated by NC General Statutes include Deeds, Deeds of Trust including Excise Taxes, Right of Way Plans, Cancellations of Deeds of Trust and

Mortgages, Plats, and Acknowledgements. The office administers oaths of office for Notary Publics and processes a variety of notarial acts. Vital records processed and documents issued in accordance with NC General Statutes include Marriage Licenses, Certified copies of Birth, Death, and Marriage Certificates, Delayed Birth Certificates, Removal of Grave Certificates, Legitimations, Amendments, and Military Discharges.

FY 2015 GOALS & OBJECTIVES

- Increase the map transactions and increase individual listings per employee along with the number of parcels per appraiser.
- Establish platform for customer email notification within 5 minutes when land records are filed in their name.
- Reduce in-office customers and reduce processing times for funeral home requests.
- Increase amount of information online to reduce calls, emails, and office visits.
- Reduce the number of checks, cash and employee processing of payments.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The Register of Deeds department budget will increase by \$39,029 in county funds. Revenues are anticipated to increase by 4.8%, with an increase in excise taxes on real estate transfers being the largest type of revenue increase. Overall, the revenues collected by the Register of Deeds department exceed expenses by approximately \$2.16 million.
- The approved FY 2015 budget includes a \$200,000 one-time contribution from earmarked revenues required to be used for technology enhancements (“Automation Funds”) for the Register’s of Deeds portion of the Tax Department’s Pictometry and Changefinder software. This software will be utilized by Register of Deeds staff and patrons, especially for updated real estate parcel information.

KEY PERFORMANCE MEASURES

Measures	FY12-13	FY13-14	FY14-15	FY15-16
	Actual	Estimated	Projected	Projected
Register of Deeds				
Greensboro & High Point offices				
Real Estate Documents Processed	85,271	73,200	73,000	75,000
Vital Records Processed	70,806	71,500	71,000	71,000
Automation				
Cost per document recorded	\$11.28	\$12.12	\$12.00	\$12.00
Amount of revenue taken per employee	\$172,788	\$162,375	\$160,000	\$160,000
Percent of documents indexed without errors	97.77	98.10	98.00	98.00

*A dash indicates a new performance measure that has not been measured before

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Awarded RFP for Online Vital Records Request System to BIS
- Developed Online Funeral Home Tracking and Request Program
- Implemented Fraud Alert System
- Upgraded ROD PC Hardware
- Customer Survey of Land and Vital Records Services
- Preparing to Receive Credit Cards in Office

FUTURE ISSUES

- Maintain up-to-date audits on Land Records for high indexing proficiency
- Increasing eRecording 5% over time is a goal of the Register of Deeds department
- Implement Recommendations from Customer Survey of Land and Vital Records

TAX DEPARTMENT

Ben Chavis, Director

400 West Market St, PO BOX 3138, Greensboro, NC 27402 (336) 641-3362

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Maintain Efficient, Effective, and Responsible Governance

PRIORITY: Strong Fiscal Performance



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Greensboro	5,365,087	5,365,671	5,553,056	5,611,566	245,895	4.6%	5,782,707
High Point	7,000	0	0	0	0	0.0%	0
Tax	5,372,087	5,365,671	5,553,056	5,611,566	245,895	4.6%	5,782,707
EXPENSE							
Personnel Services	4,183,935	4,047,739	4,047,739	4,015,902	-31,837	(0.8%)	4,117,105
Supplies & Materials	48,406	54,460	54,461	121,825	67,365	123.7%	207,075
Other Services & Charges	1,139,747	1,263,472	1,450,856	1,473,839	210,367	16.6%	1,458,527
Total Expense	5,372,087	5,365,671	5,553,056	5,611,566	245,895	4.6%	5,782,707
REVENUE							
Charges for Services	1,800,856	1,677,699	1,677,699	1,554,970	-122,729	(7.3%)	1,493,870
Miscellaneous Revenues	96,227	91,400	91,400	25,576	-65,824	(72.0%)	8,932
Total Revenue	1,897,083	1,769,099	1,769,099	1,580,546	-188,553	(10.7%)	1,502,802
County Funds	3,475,005	3,596,572	3,783,957	4,031,020	434,448	12.1%	4,279,905
Positions	62.250	61.000	61.000	61.000	0.000	0.0%	61.000

DEPARTMENTAL PURPOSE

The Tax Department lists, appraises, and assesses real and personal property for taxation, and collects taxes due on these classifications of property; processes water and sewer assessments; collects hotel room occupancy taxes; intercepts state income tax refunds when appropriate to satisfy unpaid accounts due Guilford County; processes applications for tax relief and tax exemptions that may be granted under state law; maintains records of property ownership and detailed tax maps; and collects real and/or personal property taxes for the municipalities of Greensboro, High Point, Jamestown, Archdale, Sedalia, Summerfield, Oak Ridge, Burlington, Pleasant Garden, Whitsett, and Kernersville. The department also collects taxes for county fire districts and service districts.

FY 2015 GOALS & OBJECTIVES

- Increase mapping transactions and increase individual listings per full-time equivalent employee (FTE) along with the number of parcels per appraiser.
- Increase the number of E-Payments and the number of licenses issued per FTE.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

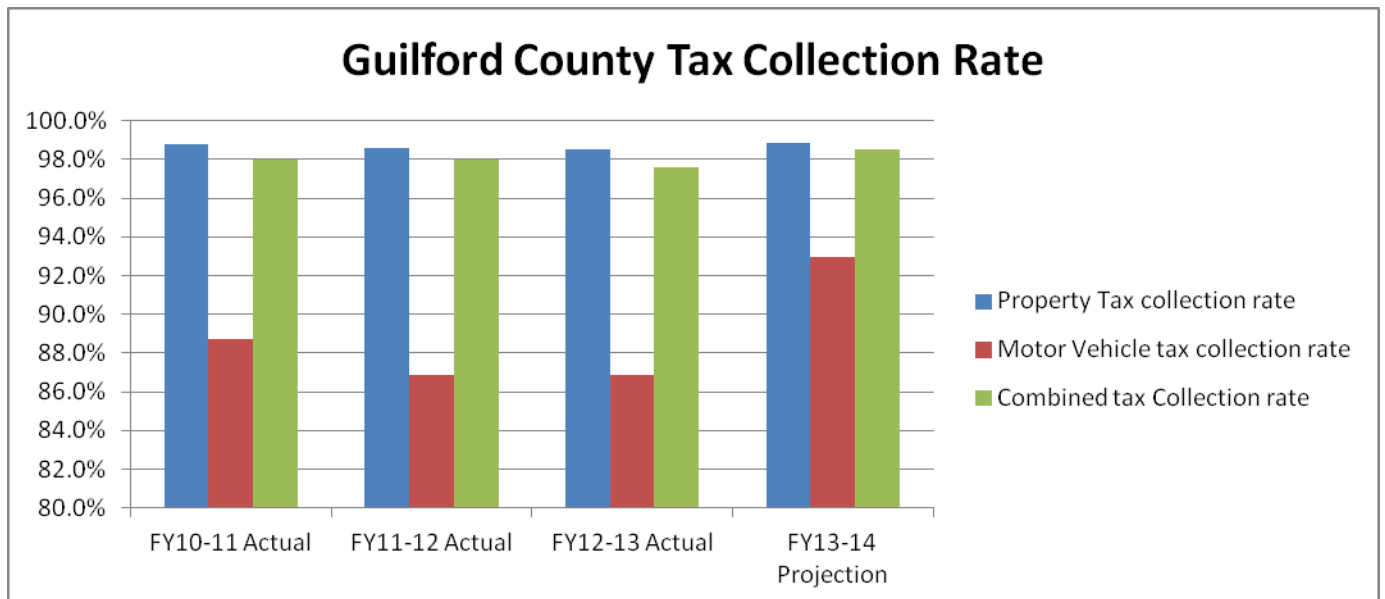
- Included in the Tax Departments approved FY2015 budget is a portion of the costs of the Pictometry and Changefinder software that will also be utilized by the Register of Deeds. This equipment will assist the department in discovering previously unrealized revenue in preparation of the next whole county revaluation.
- The Tax Department's FY15 budget will increase by \$434,438 or 12.1% due in large part to the Pictometry and Changefinder software and a full year of fees for the state's Tax and Tag Together motor vehicle tax collection program. The budget also includes the impact of moving from a contingency fee arrangement for tax audits to a contracted fee per audit. This change means that additional funds must be budgeted at the beginning of the year to accommodate the estimated number of audits to be completed, rather than adjusting the budget during the year as new property is discovered and taxes are paid.
- The board of Equalization and Review compensation is reduced due to fewer board members.
- The budget includes a \$93,000 reduction in the cost of advertising delinquent tax notices. Previously, the county had advertised in multiple newspapers, although the state statutes only require advertisement in one publication. A single vendor was selected by the Board in spring 2014.
- Revenue from garnishment fees is expected to decline significantly as a result of the state's new motor vehicle tax collection process which shifts the collection of tax revenue from counties to the state department of motor vehicle offices.

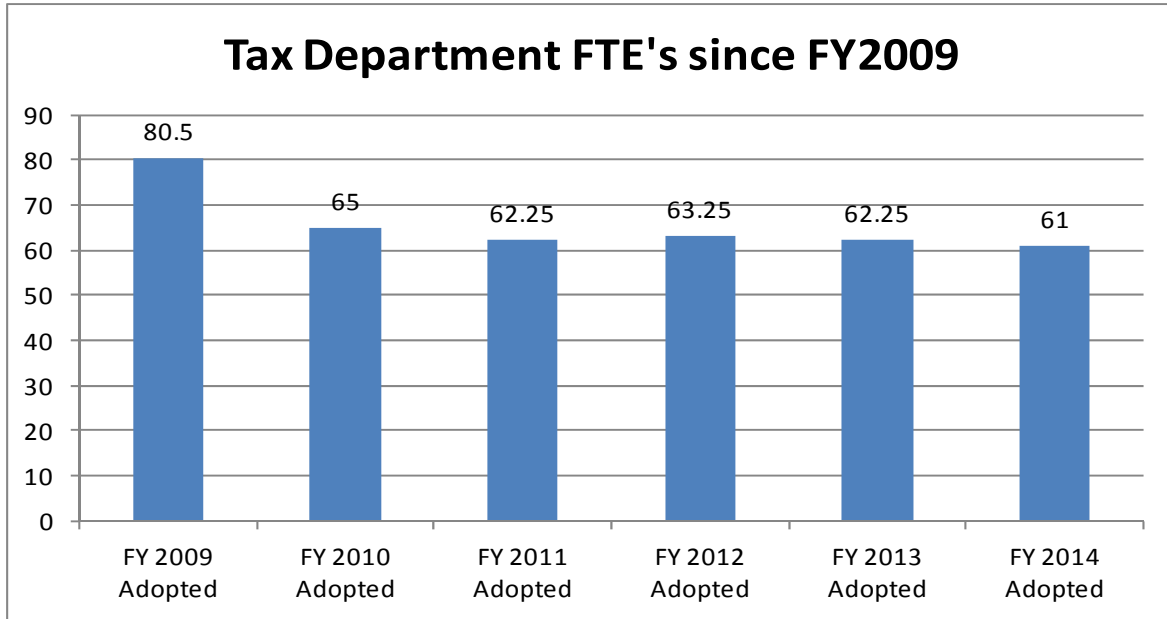
FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Improved the combined tax collection rate over prior fiscal year.
- Established Collections Division call center with +99% call handling ratio.
- Successfully transitioned to "Tag & Tax Together" method of assessment and collection of property tax on Registered Motor Vehicles.
- Fostered change from an eight year cycle to a five year cycle for Real Property Revaluation.
- Incorporated Northeast and Fire District 28 Fire Protection Service Districts as new tax districts.

KEY PERFORMANCE MEASURES

Measures	FY12-13	FY13-14	FY14-15	FY15-16
	Actual	Estimated	Projected	Projected
Tax Department				
Non-vehicle property tax collection rate	98.50%	99.00%	99.00%	99.00%
Motor vehicle tax collection rate	86.90%	94.00%	99.00%	99.00%
Combined tax collection rate	97.60%	98.40%	99.00%	99.00%
County funding per \$1,000 tax dollars collected	\$11.27	\$10.63	\$11.35	\$11.35
Percent of the 10 year tax levy collected	99.60%	99.80%	99.80%	99.80%
Number of customer calls taken per customer representative per day	-	100	100	100





FUTURE ISSUES

- Continue to create efficiencies and opportunities for expanded customer service in Collections Division
- Test, debug, and implement new Denali CAMA real property listing and appraisal system
- Move to ArcGIS 10.0 software for parcel mapping including updated hardware
- Enter planning and data gathering stages of 2017 Real Property Revaluation
- Implement Pictometry & Changefinder Real Property Discovery system
- Capture street level imagery for improved real property

Education

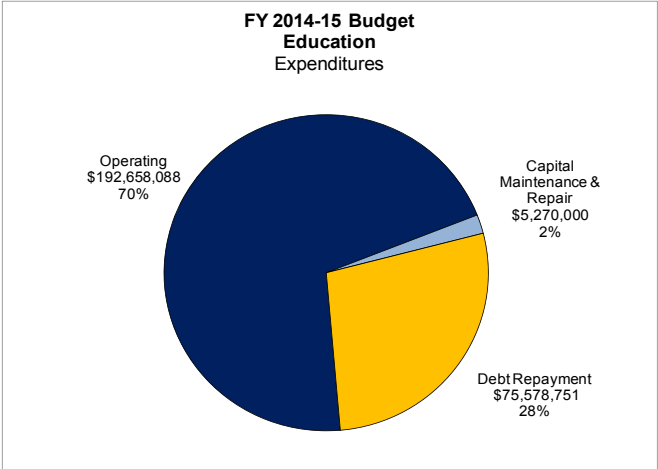
Although public education is primarily a responsibility of the state, all counties are required to fund a portion of the operating and capital expenses for local public school and community college systems. Most counties, including Guilford County, provide funding above and beyond the legal mandates. This additional funding is used to pay for local enhancements, such as extra teaching positions to reduce class sizes, teacher and staff salary supplements, and other programs and services in response to unique local needs.

Education expenditures support:

- Guilford County Schools
- Guilford Technical Community College
- Other capital expenditures
- Debt Service for Education Facilities

Expenditures

The FY 2014-15 Adopted Budget includes approximately \$273.5 million for Education and Education Debt Repayment, an increase of \$5,101,083. An additional \$2.5 million of “new” county funds are also appropriated to replace one-time reserve funds used last year to support educational capital maintenance and repair needs (see table note below). Education, including repayment of facility debt for the Guilford County Schools (GCS) and Guilford Technical Community College (GTCC), is Guilford County’s largest expenditure, accounting for 48% of total gross general fund expenditures.



The FY 2014-15 Adopted Budget increases **operating funding** for GCS by \$2.23 million and for GTCC by \$900,000. For GCS, this appropriation increases the county’s projected per pupil funding from \$2,332 to \$2,343. The allocation to GCS is based on the county Education Committee’s funding formula discussions and considers the average percent change in current property tax revenues (an indicator of the county’s capacity to fund expenses) and the number of GCS and charter school students (an indicator of the demand for school services) as a basis for future funding allocations. The additional GTCC funding will be used to pay for on-going operating cost associated with two new facilities, the Cameron Campus and the Aviation Classroom Building, as well as other expenses the county is responsible for funding.

The budget also includes capital maintenance and repair allocations of \$3.77 million for GCS and \$1.5 million for GTCC.

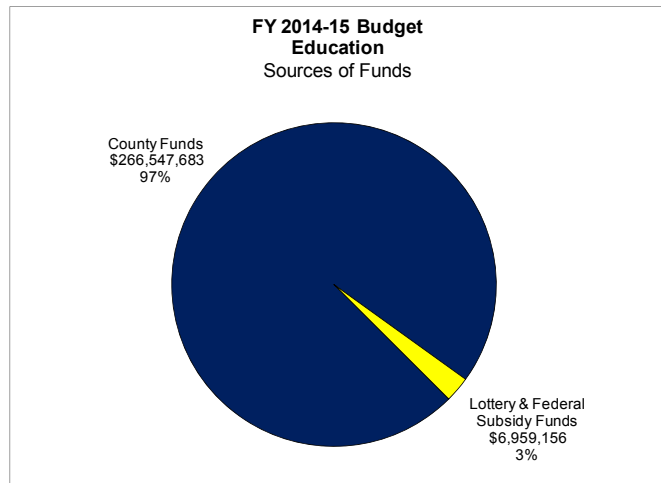
Education-related **debt repayment** is expected to increase by \$201,083 in FY 2014-15. This represents the payments on existing and planned issues of voter-approved debt and Qualified School Construction Bonds approved by the Board of Commissioners for school and community

college capital needs. Debt repayment for future school and community college needs is expected to increase by approximately \$9.6 million in FY 2015-16. Currently, the Board of Commissioners is reviewing the planned sales of the remaining bonds, as well as the projects that will be funded by these bond funds, to determine if additional increases in debt repayment can be delayed or eliminated. For more information on existing and future bond issues is included in the Debt Service section of this document.

Revenues

Most (97%) Education expenditures are funded with general county revenues. The County expects to receive \$4.7 million from the state education lottery. These funds must be used for the capital and/or debt service needs of the Guilford County School System.

A portion of the debt used for school needs was authorized under the American Recovery and Reinvestment Act (ARRA). As a result, the County receives a “rebate” (\$2.1 million) based on the cost of repaying ARRA-related debt.



	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	%chg	
Guilford County Schools (GCS)							
Operating Expenses	\$175,630,398	\$177,130,398	\$177,130,398	\$179,360,398	\$2,230,000	1.3%	\$179,360,398
Capital Maintenance	\$2,000,000	\$2,000,000 *	\$2,000,000 *	\$3,770,000 *	\$1,770,000	88.5%	\$3,770,000
Debt Repayment	\$56,723,537	\$63,969,406	\$63,989,682	\$64,440,207	\$470,801	0.7%	\$71,384,135
Total	\$234,353,935	\$243,099,804	\$243,120,080	\$247,570,605	\$4,470,801	1.8%	\$254,514,533
Guilford Technical Community College (GTCC)							
Operating Expenses	\$11,752,690	\$12,397,690	\$12,397,690	\$13,297,690	\$900,000	7.3%	\$13,297,690
Capital Maintenance	\$0	\$1,500,000 **	\$1,500,000 **	\$1,500,000 **	\$0	0.0%	\$1,500,000
Debt Repayment	\$10,999,599	\$11,408,262	\$11,409,559	\$11,138,544	(\$269,718)	-2.4%	\$13,807,994
Total	\$22,752,289	\$25,305,952	\$25,307,249	\$ 25,936,234	\$630,282	2.5%	\$28,605,684
Total Education	\$257,106,224	\$268,405,756	\$268,427,329	\$273,506,839	\$5,101,083	1.9%	\$283,120,217
Sources of Funds							
Federal & State Funds							
<i>Lottery Funds</i>	\$ 5,000,000	\$ 4,799,500	\$ 4,799,500	\$ 4,799,500	\$0	0.0%	\$ 4,799,500
<i>American Rec/Reinvest Act</i>	\$ 2,309,265	\$ 2,124,747	\$ 2,124,747	\$ 2,159,656	\$34,909	1.6%	\$ 2,159,656
County Funds	\$ 249,796,959	\$261,481,509	\$261,503,082	\$ 266,547,683	\$5,066,174	1.9%	\$ 276,161,061
Sources of Funds	\$ 257,106,224	\$ 268,405,756	\$ 268,427,329	\$ 273,506,839	\$5,101,083	1.9%	\$ 283,120,217

* FY 2013-14 funding for capital maintenance came from County Building Construction Fund Reserves of \$1 million and \$1 million of "new" money from the General Fund. Because reserve funding is no longer available in the Construction Fund, the county must allocate \$2 million of "new" money to maintain the recommended level of capital maintenance expenditure in FY 2014-15 (\$1 million of reserves no longer available plus an increase of \$1 million for FY 2014-15).

* FY 2013-14 funding for capital maintenance came from County Building Construction Fund Reserves totaling \$1.5 million. Because this level of reserve funding is no longer available in the Construction Fund, the county must allocate "new" money to maintain the current level of capital maintenance expenditure in FY 2014-15.

EDUCATION

Guilford County Schools

Maurice "Mo" Green, Superintendent

712 North Eugene Street, Greensboro, NC 27401 336-870-8100

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Further Community Achievement

PRIORITY: High-Quality K-12 Education



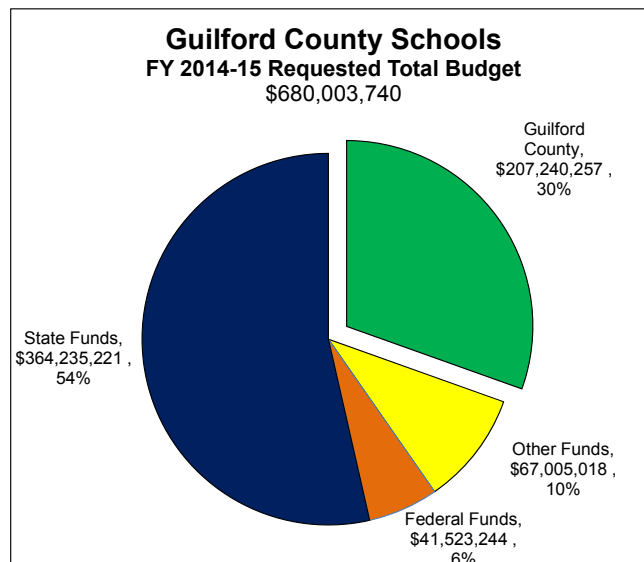
BUDGET SUMMARY

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	\$ chg	% chg	FY 2016 Plan
Guilford County Schools							
Operating Expenses	\$175,630,398	\$177,130,398	\$177,130,398	\$179,360,398	\$2,230,000	1.3%	\$179,360,398
Capital Maintenance	\$2,000,000	\$2,000,000 *	\$2,000,000 *	\$3,770,000 *	\$1,770,000	88.5%	\$3,770,000
Debt Repayment	\$56,723,537	\$63,969,406	\$63,989,682	\$64,440,207	\$470,801	0.7%	\$71,384,135
Total	\$234,353,935	\$243,099,804	\$243,120,080	\$247,570,605	\$4,470,801	1.8%	\$254,514,533
Sources of Funds							
Federal & State Funds							
<i>Lottery Funds</i>	\$5,000,000	\$4,799,500	\$4,799,500	\$4,799,500	\$0	0.0%	\$4,799,500
<i>American Rec/Reinvest Act</i>	\$1,955,695	\$1,801,938	\$1,801,938	\$1,831,543	\$29,605	1.6%	\$1,831,543
County Funds	\$227,398,240	\$236,498,366	\$236,518,642	\$240,939,562	\$4,441,196	1.9%	\$247,883,490
Total	\$234,353,935	\$243,099,804	\$243,120,080	\$247,570,605	\$4,470,801	1.8%	\$254,514,533

* FY 2013-14 funding for capital maintenance came from County Building Construction Fund Reserves of \$1 million and \$1 million of "new" money from the General Fund. Because reserve funding is no longer available in the Construction Fund, the county must allocate \$ 2 million of "new" money to maintain the recommended level of capital maintenance expenditure in FY 2014-15 (\$1 million of reserves no longer available plus an increase of \$1 million for FY 2014-15).

DEPARTMENTAL PURPOSE

Although public education is primarily a responsibility of the state, all counties are required to fund a portion of the operating and capital expenses for local public school systems. Most counties, including Guilford County, provide funding above and beyond the legal mandates. This additional funding is used to pay for local enhancements, such as extra teaching positions to reduce class sizes, teacher and staff salary supplements, and other programs and services in response to unique local needs. Please see the Guilford County Schools website at <http://www.qcsnc.com/> for more details about the school system and its services.



The Superintendent must present a recommended budget to the Board of Education by May 1st of each year. The Board of Education must present its formal request budget to the county by May 15th of each year. The Board of Education requested a total of \$207,240,257 from Guilford County -- \$197,240,257 for operating expenses and \$10 million for capital needs (see pie chart above). More detail about this request is available on the Guilford County Schools' website at www.gcsnc.com.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 Adopted Budget increases operating funding for the Guilford County Schools by \$2.23 million or 1.3% to a total of \$179,360,398. This appropriation increases the county's per pupil funding from \$2,332 to \$2,343. The allocation to the Guilford County Schools is based on the county Education Committee's funding formula discussions and considers the average percent change in current property tax revenues (an indicator of the county's capacity to fund expenses) and the number of GCS and charter school students (an indicator of the demand for school services) as a basis for future funding allocations.

County Allocation for Guilford County Schools				
	FY 2013-14	FY 2014-15		
	Adopted Budget	Adopted Change	Adopted Budget	% Chg
Operating Funds	\$ 177,130,398	\$ 2,230,000	\$ 179,360,398	1.26%
Capital Maintenance & Repair Funds	\$ 2,000,000	\$ 1,770,000	\$ 3,770,000	88.50%
	\$ 179,130,398	\$ 4,000,000	\$ 183,130,398	2.23%
Student Population - GCS + Charter	75,942		76,537	
Per Pupil Operating Allocation	\$ 2,332		\$ 2,343	

- A total of \$3.77 million is included for capital outlay for the Guilford County School System. During FY 2014 \$1 million of capital funding was paid for from capital fund reserves within the County Building Construction Fund. The FY 2015 Adopted Budget continues with the funding provided in FY 2014 of \$2 million plus provides an additional \$1.77 million for the school system's growing capital needs.

Board of Education's Budget Request 2014-15

Submitted to
Guilford County Board of County Commissioners
May 15, 2014

2014-15 Budget Development Philosophy

- **Use Board of Education’s Mission, Core Values and the Strategic Plan 2016: Achieving Educational Excellence, Personalizing Learning– to guide budget development process**
- **Seek adequate funding to support the academic, social and emotional growth of all of our students**
- **Fund resource reductions and some strategic plan initiatives through budget reductions and/or redirections or by seeking outside funding**
- **Identify reductions/redirections for unanticipated cuts in state funding or less than full county funding prior to issuing school workbooks**
- **Use reorganization and attrition to reduce positions and place current employees in key positions whenever possible in order to reduce total personnel count**

BOARD OF EDUCATION'S BUDGET REQUEST

- **2014-15 Total Budget = \$680,003,740**
- **Funding sources:**
 - **State Fund = \$364,235,221**
 - **Local Fund = \$201,119,000**
 - County Appropriation = **\$197,240,257**
 - Other Local Sources = **\$3,878,743**
 - **Federal Fund = \$41,523,244**
 - **Capital Outlay Fund = \$10,000,000**
 - **Enterprise Funds:**
 - Child Nutrition Fund = **\$33,705,175**
 - ACES Fund (After School Care Enrichment Services) = **\$6,661,863**
 - **Special Revenue Fund = \$22,759,237**

BOARD OF EDUCATION'S BUDGET REQUEST

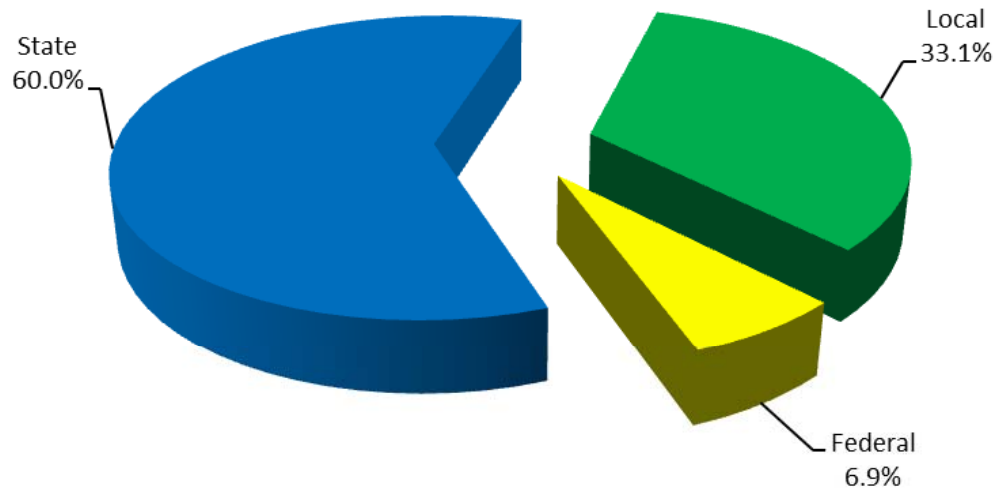
- **2014-15 Total Operating Budget = \$606,877,465**

- **Funding sources:**
 - **State Fund = \$364,235,221**
 - **Local Fund = \$201,119,000**
 - County Appropriation = \$197,240,257**
 - Other Local Sources = \$3,878,743**
 - **Federal Fund = \$41,523,244**

Have identified cuts/redirections totaling \$12,020,689 to balance the budget (\$9.36M) and plan for funding unknowns at federal, state and local levels (\$2.66M)

BOARD OF EDUCATION'S BUDGET REQUEST

2014-15 Operating Budget Revenues/Sources Where The Money Comes From	
State	\$364,235,221
Local	201,119,000
Federal	41,523,244
Total	\$606,877,465



State Fund

2014-15 State Planning Allotment = \$364,235,221*

- Funds anticipated increase in employer's health insurance costs for state-paid employees.
- Decreases due to reduction in allotted ADM
 - 2013-14 allotted ADM = 72,895
 - 2014-15 allotted ADM = 72,202
- Did not anticipate increases or decreases in state funding when building local fund budget.

*NCDPI provided this information on April 4, 2014

Federal Fund

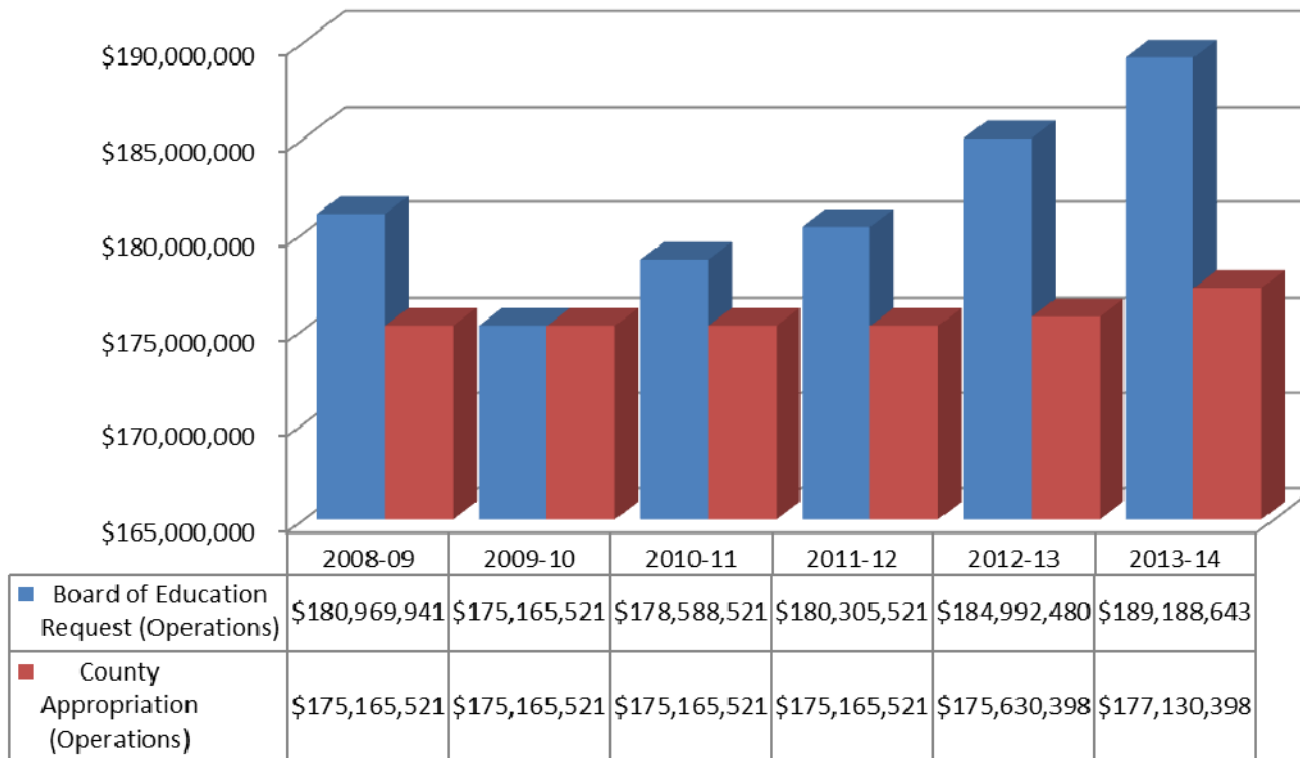
2013-14 Actual Federal Allotment = \$41,523,244

- 2014-15 federal planning allotments from NCDPI have been delayed due to the unavailability of student enrollment data used to calculate projected enrollment.

LOCAL FUND

Guilford County Schools

Requests from Guilford County for Funding Operations vs
Guilford County Funding Appropriated for Operations
2008-09 thru 2013-14

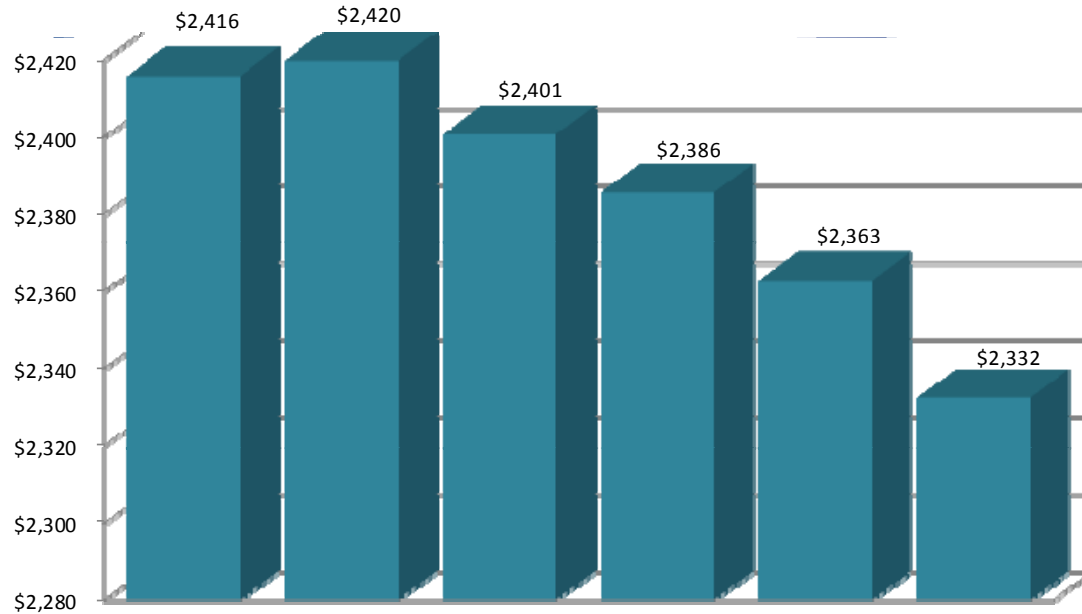


LOCAL FUND

Guilford County Schools Per Pupil County Appropriation for Local Current Expense Fund

Fiscal Years 2008-09 thru 2013-14

(2008-09 through 2012-13 GCS = ADM per NCDPI; 2008-09 thru 2012-13 Charter = Average monthly billing
2013-14 GCS = 20th day; 2013-14 Charter = Monthly Billing thru December 2013)



	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
County Appropriation	\$175,165,521	\$175,165,521	\$175,165,521	\$175,165,521	\$175,630,398	\$177,130,398
Guilford County Schools	70,968	70,710	71,227	71,587	71,885	72,388
Charter Schools	1,540	1,678	1,740	1,840	2,442	3,554
Total	72,508	72,388	72,967	73,427	74,327	75,942
Per Pupil Appropriation Amount	\$2,416	\$2,420	\$2,401	\$2,386	\$2,363	\$2,332

LOCAL FUND

2014-15 Local Fund = \$201,119,000

Operating Request from County Commissioners = \$197,240,257

\$177,130,398 = 2013-14 county appropriation

+ 20,109,859 = increase requested for 2014-15

\$197,240,257 = 2014-15 county appropriation requested

Requested per-pupil amount for 2014-15 = \$2,577.06

(including charter schools)

Other Local Sources = \$3,878,743

LOCAL FUND

Requested increase in county appropriation = **\$20,109,859**

Sustaining operations	\$4,009,326
Salary increase and other compensation initiatives	\$5,151,906
Restoring some Great Recession cuts	\$8,559,217
Strategic Plan initiatives	\$2,257,573
Board of Education compensation*	<u>\$131,837</u>
Total	\$20,109,859

*Does not include the cost of optional health/dental/life insurance offered to county commissioners. The average county contribution for insurance for one commissioner is \$10,660. We are still doing research to determine cost of offering this coverage to members of the board of education.

LOCAL FUND

Sustaining Operations = \$4,009,326

Growth in student enrollment - GCS growth = 366; Charter school growth = 268	\$1,468,344
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Site expansion for transportation (to meet state maintenance standards)	\$639,239
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Additional square footage =

Allen Jay Middle: A Preparatory Academy (75,620 sq ft)	\$555,827
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Simkins Elementary School (92,812 sq ft)	
--	--

Affordable Care Act - additional employees requiring coverage	\$510,890
---	-----------

Increase in health insurance = \$5,285/FTE to \$5,435/FTE	\$391,716
---	-----------

LOCAL FUND

Sustaining Operations (continued)

Increase in retirement rate = 14.69% to 14.91%	\$186,868
Enhancing safety and security - required local match for installation of panic alarms	\$89,500
Cost for translation services	\$65,000
.5 Data Manager + 1.0 Treasurer – Simkins Elementary	\$63,442
Additional costs associated with the CogAT 7 (Cognitive Abilities Test)	\$38,500

LOCAL FUND

Salary Increase and Other Compensation Initiatives=\$5,151,906

Local portion of potential state salary increase:

Increase base teacher pay to \$33,000 \$4,068,906

3% for all other employees, except the Superintendent

Mission Possible recruitment, retention & performance incentives \$903,000

Additional local supplement for Medical Career teachers \$180,000

LOCAL FUND

Restoring Some Great Recession Cuts = **\$8,559,217**

Restore 149 teaching positions to provide Advanced Placement and International Baccalaureate courses, tutoring services for struggling students, class size reductions and other important art, foreign language, technology and Career and Technical Education options that have been lost to Guilford County Schools students **\$7,559,217**

Restore a portion of the \$5+ million in Weighted Student Formula funding that has been cut from school budgets. These funds are used to purchase additional positions, provide tutoring services and professional development for school staff, and purchase supplies, materials and equipment for students **\$1,000,000**

LOCAL FUND

Strategic Plan Initiatives = **\$2,257,573**

(included in county funding request)

Literacy:

Expand Foundations to grade 3 (\$587,973)	
Multi-tiered system of supports (\$603,640)	\$1,191,613

School Security & Emergency Management*

Communications (\$774,960)	\$815,960
Automated External Defibrillators (\$21,000)	
Signage (\$20,000)	

Facility condition assessments of all GCS facilities	\$250,000
--	-----------

*An inquiry is being made of NCDPI to determine if we can utilize available Qualified School Construction Bonds (QSCB) for a portion of these expenditures.

LOCAL FUND

Strategic Plan Initiatives = \$851,853

(to be funded through reductions/redirections)

Additional seats:

MCHS @ UNC-G (\$619,234)

STEM Early College @ N.C. A&T (\$162,319)

\$781,553

Western Guilford High Advanced Placement Academy

\$70,300

LOCAL FUND

Resource Reductions = \$8,509,904

(to be funded through reductions/redirections)

Title I carryover for 2013-14 Equity 2 & 3 schools	\$4,211,716
Fund balance appropriated to balance 2013-14 budget	\$3,255,166
Race to the Top - State	\$433,022
Piedmont Triad Leadership Academy	\$300,000
Executive Coaching for all new and new to GCS principals	\$165,000
School Improvement Grant - Oak Hill ES	\$145,000

LOCAL FUND

Budget Reductions/Redirections = **(\$9,361,757)**

Reduce Central Administration budgets	(\$3,571,947)
Eliminate Equity 2 designation; increase qualification for Equity 3 to 85% of students impacted by poverty = approximately 30.5 teaching positions	(\$1,547,330)
Eliminate high school graduation coaches = 15 positions	(\$1,101,404)
Implement Phase I of Magnet Transportation changes = consolidate some Middle College High School & STEM Early College @ NC A&T bus routes	(\$634,599)
Reduce student accountability dollars	(\$600,000)
Increase class by 0.3 students = approximately 11.5 teaching positions	(\$592,961)

LOCAL FUND

Budget Reductions/Redirections (continued)

Reduction in utilities budget based on review of 5-year expenditures	(\$500,000)
Unemployment insurance (2013 HB 4)	(\$339,676)
Eliminate high school testing coordinators = 7.5 positions	(\$271,040)
Modify allocation formula for middle/high school reading teachers	(\$202,800)

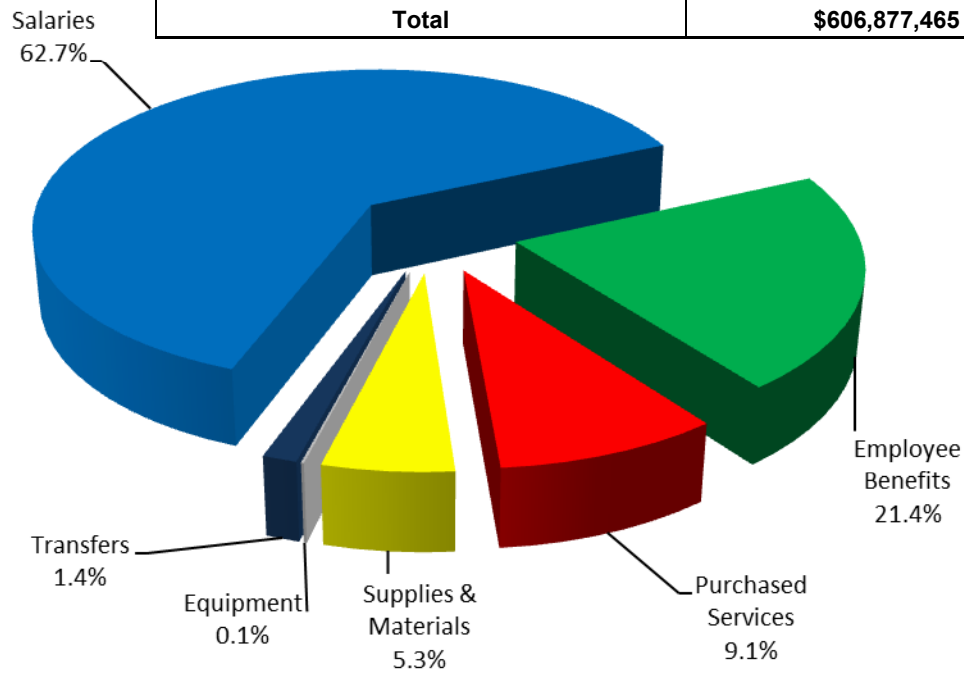
LOCAL FUND

Additional cuts identified to cover unanticipated reductions in state funding or less than full county funding

Increase class size by .3 ADM = approximately 27.5 teaching positions	(\$1,373,453)
Reduction in Weighted Student Formula	(\$732,809)
Additional reduction in equity 3 class size = approximately 9 teaching positions	(\$452,671)
Charged meals budget reduction	(\$100,000)

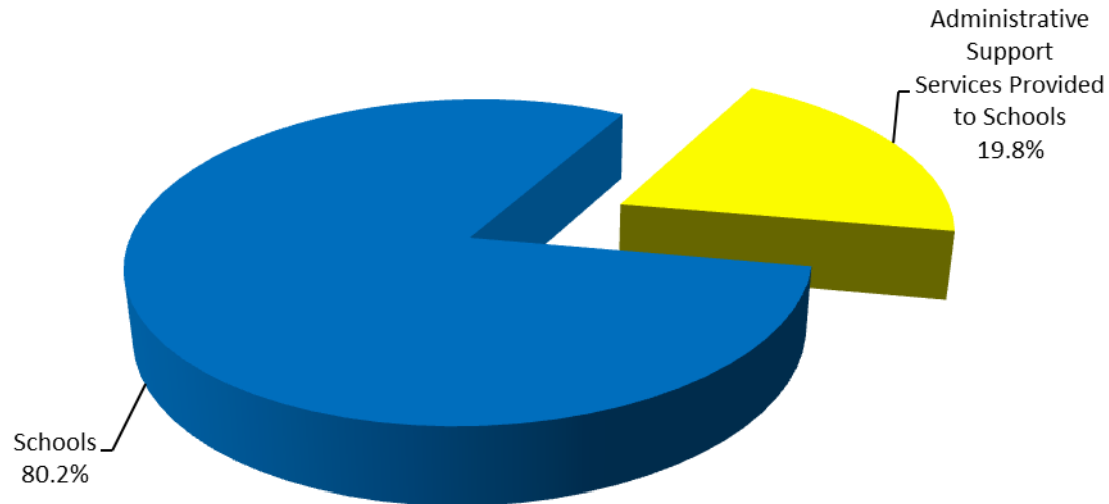
BOARD OF EDUCATION'S BUDGET REQUEST

2014-15 Operating Budget Expenditures/Uses Where the Money Goes	
Salaries	\$380,413,603
Employee Benefits	130,052,851
Purchased Services	54,936,117
Supplies & Materials	32,241,956
Equipment	728,184
Transfers	8,504,754
Total	\$606,877,465



BOARD OF EDUCATION'S BUDGET REQUEST

SUMMARY OF 2014-15 OPERATING BUDGET	
Schools	\$486,485,989
Administrative Support Services Provided to Schools	120,391,476
Total	\$606,877,465



Use state chart of accounts purpose code to categorize expenditures into schools & administrative support services.

CAPITAL OUTLAY FUND

Guilford County Schools

Requests from Guilford County for Funding Capital Outlay vs
Guilford County Funding Appropriated for Capital Outlay
2008-09 thru 2013-14



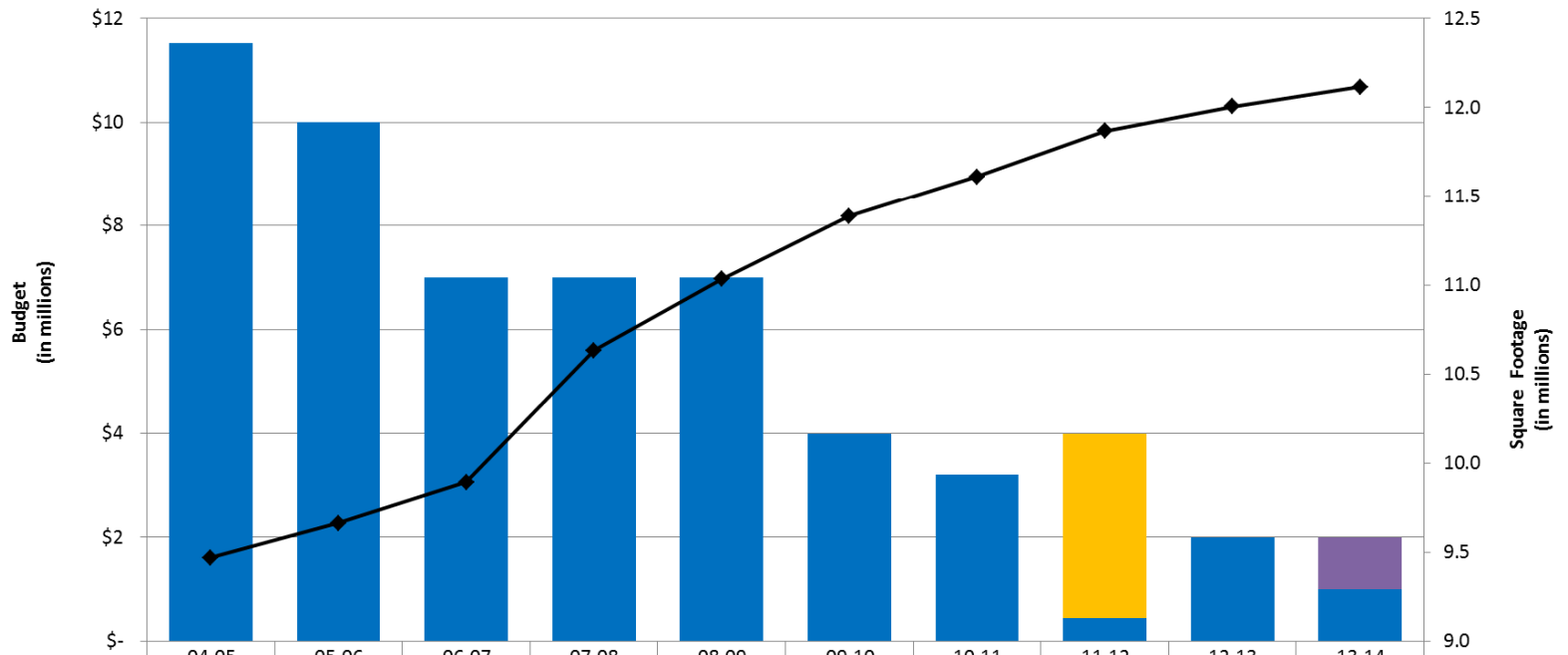
CAPITAL OUTLAY FUND

Capital Request from County Commissioners = \$10,000,000

Annual GCS Capital Outlay Budget

Fiscal Years 2004-05 through 2013-14

(2011-12 = \$450,330 in general fund dollars + \$3,549,670 from the Eastern Guilford HS Replacement project;
2013-14 = \$1,000,000 in general fund dollars + \$1,000,000 in bond premium dollars)



	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14
EGHS	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$3,549,670	\$-	\$-
BOND PREMIUM	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$1,000,000
ANNUAL CAPITAL OUTLAY BUDGET	\$11,514,935	\$10,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$4,000,000	\$3,200,000	\$450,330	\$2,000,000	\$1,000,000
Square Footage	9,469,966	9,662,358	9,893,395	10,632,703	11,032,124	11,386,335	11,610,984	11,866,927	12,006,047	12,114,698

SPECIAL REVENUE FUND

Funding Source :	Amount
Race to the Top PACE and sub-grants	\$8,592,834
Teacher Incentive Fund Grant III	\$5,345,213
NC Pre-K	\$3,744,280
Indirect Cost	\$3,039,588
Medicaid Administrative Outreach	\$1,000,000
Medicaid Direct Services Reimbursement	\$450,000
Transition to Teaching	\$473,209
Time Warner Grant	\$65,536
Indian Education	\$48,577
Total	\$22,759,237

2014-15 BOARD OF EDUCATION'S BUDGET REQUEST

FUNDING REQUEST FROM GUILFORD COUNTY

Board of Education's Request – Operating	\$197,108,420
Board of Education's Request – Capital	\$10,000,000
Board of Education's Additional Compensation Request *	\$131,837
Total County Funding Request	\$207,240,257

* Does not include the cost of optional health/dental/life insurance offered to county commissioners. The average county contribution for insurance for one commissioner is \$10,660. We are still doing research to determine cost of offering this coverage to members of the board of education.



EDUCATION

Guilford Technical Community College

Dr. George Parker, President

PO Box 309, Jamestown, NC 27282 (336) 334-4822

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Further Community Achievement

PRIORITY: Workforce Preparedness



BUDGET SUMMARY

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	\$ chg	% chg	FY 2016 Plan
Guilford Technical Community College							
Operating Expenses	\$11,752,690	\$12,397,690	\$12,397,690	\$13,297,690	\$900,000	7.3%	\$13,297,690
Capital Maintenance	\$0	\$1,500,000 *	\$1,500,000 *	\$1,500,000 *	\$0	0.0%	\$1,500,000
Debt Repayment	\$10,999,599	\$11,408,262	\$11,409,559	\$11,138,544	(\$269,718)	-2.4%	\$13,807,994
Total	\$22,752,289	\$25,305,952	\$25,307,249	\$25,936,234	\$630,282	2.5%	\$28,605,684
Sources of Funds							
Federal & State Funds							
<i>American Rec/Reinvest</i>	\$353,570	\$322,809	\$322,809	\$328,113	\$5,304	1.6%	\$ 328,113
County Funds	\$22,398,719	\$24,983,143	\$24,984,440	\$25,608,121	\$623,681	2.5%	\$28,277,571
Total	\$22,752,289	\$25,305,952	\$25,307,249	\$25,936,234	\$628,985	2.5%	\$28,605,684

* FY 2013-14 funding for capital maintenance came from County Building Construction Fund Reserves totaling \$1.5 million. Because this level of reserve funding is no longer available in the Construction Fund, the county must allocate "new" money to maintain the current level of capital maintenance expenditure in FY 2014-15.

DEPARTMENTAL PURPOSE

Guilford Technical Community College provides addressable and comprehensive instructional programs committed to excellence in teaching and successful student achievement; develops and maintains programs that are responsive to the changing educational and training needs of the people served through basic skills and lifelong learning opportunities; and develops and maintains programs that support and enhance the economic development needs of the local community. For more information about the College, please visit its website at <http://www.gtcc.edu/>.

The Community College's Board of Trustees requested a total budget of \$15,373,397 from Guilford County for FY 2015 (\$13,603,397 in operating funds and \$1,770,000 in capital outlay funds). This request, detailed on the following page, is \$1,475,707 or 10.6% higher than the current year's budget.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 Adopted Budget increases operating funding for the community college by \$900,000 or 7.3% to a total of \$13,297,690. This additional funding will be used for on-going operating costs of new facilities, as well as other college expenses for which the county is responsible for funding.
- The budget also continues the \$1.5 million of capital funding from the county’s general fund to replace capital fund reserves that was used in FY 2014 to fund the community college’s capital needs.

The funding noted above represents the County’s portion of the total budget for Guilford Technical Community College. The College receives additional funding from other sources, including the State of North Carolina.

**GUILFORD TECHNICAL COMMUNITY COLLEGE
FY 2015 COUNTY BUDGET REQUEST**

Category	Operating Budget	Capital Outlay	Total
Building Maintenance	\$ 2,230,588	\$ -	\$ 2,230,588
Custodial Services	\$ 2,215,890	\$ -	\$ 2,215,890
Utilities	\$ 2,203,480	\$ -	\$ 2,203,480
Campus Police	\$ 1,841,011	\$ -	\$ 1,841,011
Institutional Support	\$ 1,619,961	\$ -	\$ 1,619,961
Rent & Insurance	\$ 877,498	\$ -	\$ 877,498
Grounds Maintenance	\$ 667,556	\$ -	\$ 667,556
General Facilities	\$ 469,468	\$ -	\$ 469,468
Construction Services	\$ 272,238	\$ -	\$ 272,238
Culinary Program/Koury Renovations	\$ -	\$ 650,000	\$ 650,000
High Point Campus Site Improvements	\$ -	\$ 350,000	\$ 350,000
Jamestown Central Energy Plant Expansion	\$ -	\$ 250,000	\$ 250,000
Pre-disaster Mitigation Repairs	\$ -	\$ 265,000	\$ 265,000
Preventive Maintenance Roof Repairs	\$ -	\$ 80,000	\$ 80,000
Jamestown Master Plan Phase I	\$ -	\$ 175,000	\$ 175,000
Total	\$ 12,397,690	\$ 1,770,000	\$ 14,167,690

Additional Needs for FY 2015:

Remainder for Cameron Campus Operations	\$ 513,041	\$ -	\$ 513,041
Remainder for Aviation Classroom Building	\$ 227,779	\$ -	\$ 227,779
High Point Black Box Theatre	\$ 37,640	\$ -	\$ 37,640
Utility Rate Increases	\$ 145,759	\$ -	\$ 145,759
Sales Tax on Utilities	\$ 97,515	\$ -	\$ 97,515
Legislative Cost of Living Adjustment	\$ 114,920	\$ -	\$ 114,920
Increase in Insurance Premiums	\$ 31,285	\$ -	\$ 31,285
Mandatory Benefit Rate Increases	\$ 27,901	\$ -	\$ 27,901
Increase in Unemployment Insurance	\$ 8,000	\$ -	\$ 8,000
Rent Increases in Leased Property	\$ 1,867	\$ -	\$ 1,867
Total	\$ 1,205,707	\$ -	\$ 1,205,707

Total FY 2015 Budget Request	\$ 13,603,397	\$ 1,770,000	\$ 15,373,397
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Mailing Address:

**Guilford Technical
Community College
P.O. Box 309
Jamestown, NC 27282**

(336) 334-4822

(336) 454-1126

TTY (336) 841-2158

www.gtcc.edu

Jamestown Campus

Aviation Center

Greensboro Campus

High Point Campus

Small Business Center

April 15, 2014

Mr. Michael Halford
Budget Management and Evaluation Director
Guilford County
301 W. Market Street, Suite 301
Greensboro, NC 27402

Re: GTCC's County Budget Proposal for 2014-15

Dear Michael:

Attached is GTCC's 2014-15 budget request as approved by our Board of Trustees on February 20, 2014. This represents our assessment of needs based on information available at this time.

The operating budget totals \$13,603,397, an increase of 9.7%, or \$1,205,707 over the current fiscal year. This increase focuses on five areas: (1) operating costs of new facilities; (2) mandatory increases in employee benefits; (3) cost of living adjustments; (4) rate increases for utilities, insurance and leased property; and (5) sales tax imposed on certain utilities effective July 1, 2014.

New facilities comprise the majority of this request, totaling \$778,460. We are requesting the balance of funds for Cameron Campus and the Aviation Classroom Building, and requesting funds to operate the new Black Box Theatre on our High Point Campus. These costs include personnel, service contracts, and supplies for grounds and building maintenance, security, custodians, as well as utilities, and insurance. Remaining funds for 6012 High Point Road will be needed in 2015-16. The increases in utilities, rent, insurance, and taxes are hard costs that we cannot absorb in our current budget.

A list of our capital needs totaling \$1,770,000 is included. I am also enclosing a graph depicting how GTCC's county funding per gross square foot compares to our benchmark colleges. On that same page is a graph reflecting how we have dropped from fifth place in county funding to nineteenth as compared to other NC community colleges. Fixed costs already absorbed by the college with no operational increase in five years is \$2 million.

Please let me know if you have any questions.

Sincerely,

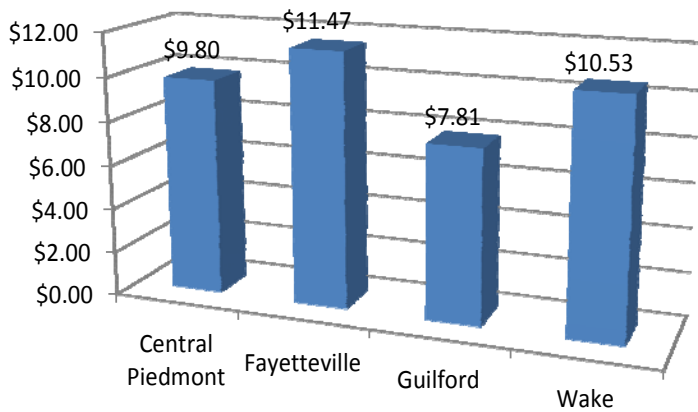


Nancy Sollosi, CRA
Associate Vice President, Business & Finance/CFO

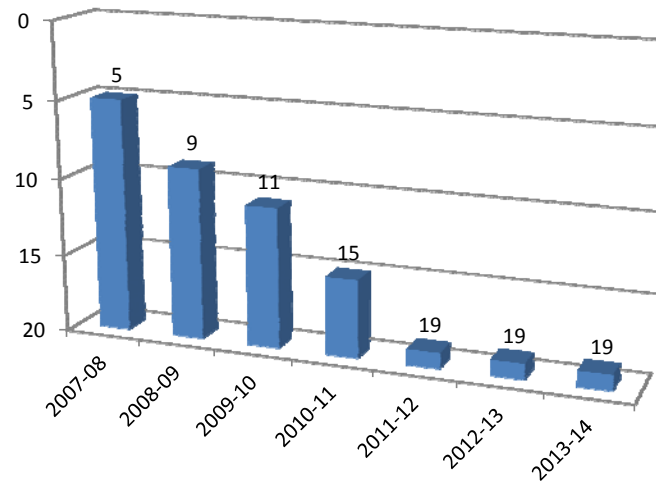
cc: Randy Parker
Rae Marie Smith

GUILFORD TECHNICAL COMMUNITY COLLEGE COUNTY OPERATING BUDGET PER GROSS SQUARE FOOTAGE (GSF) AND GTCC RANKINGS

Funding per GSF - Benchmarks



GTCC Ranking for County Funding Among NC Community Colleges 2008-2014



Estimated annual cost of new facilities, including AVIII, B&I, Black Box, and USC is just over \$1.9 million

	Annual Cost	Funded 2013/14	Needed 2014/15	Needed 2015/16
B & I	\$762,722	\$249,681	\$513,041	-
AVIII	\$302,007	\$74,228	\$227,779	-
T & W (6012)	\$647,275	\$321,091	-	\$326,184
Black Box	\$37,640	-	\$37,640	-
Union Square Campus	\$220,000 est.			\$220,000 est.
TOTALS	\$1,969,644	\$645,000	\$778,460	\$546,184



Human Services

Guilford County’s Human Services programs are designed to promote healthy lifestyles, prevent and control disease, protect the well-being of children, and ensure that residents who are temporarily unable to provide for themselves and their families have access to health care, employment training, and other social services activities. Guilford County is mandated by various state and federal laws to provide and fund many of these services

Human Services expenditures include:

- Public Health
- Mental Health
- Coordinated Services
- Veterans Service
- Social Services
- Child Support Enforcement
- Transportation
- Special Assistance to Adults
- TANF(Temporary Assistance for Needy Families)
- Medical Assistance

** Public Assistance Mandates includes Special Assistance to Adults, Medical Assistance & TANF*

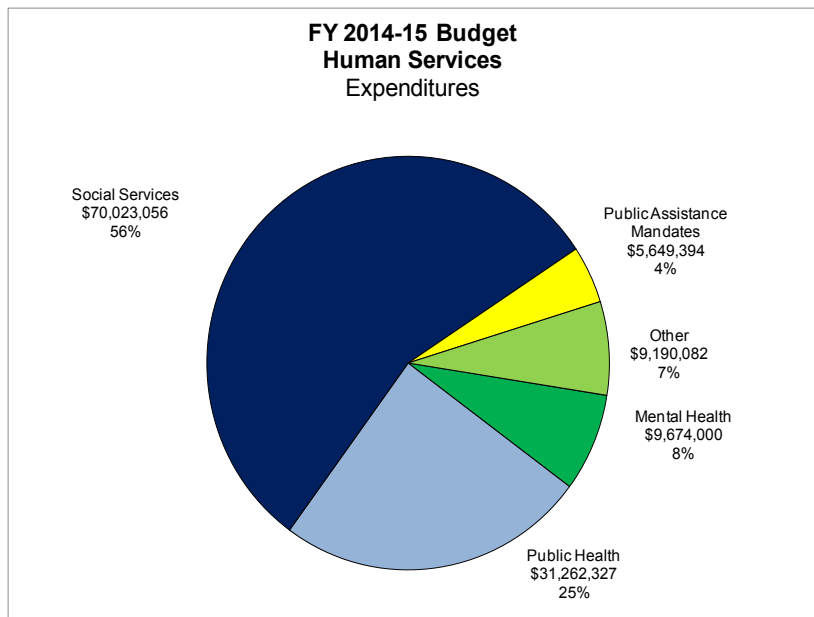
Expenditures

Guilford County will spend approximately \$125.8 million for Human Services expenditures in FY 2014-15, an increase of approximately \$365,156, or 0.3%, more than the FY 2013-14 Adopted Budget. Human Services is the second largest service area and accounts for approximately 22% of the total expenditures for the County.

The Social Services expenditure budget has increased by \$869,614 or 1.3% and includes a new Human Services Director position as a result of the Board of Commissioners approving the consolidation of the Public Health and Social Services departments.

Technology funds for an electronic records system to help social workers be more efficient in the field and additional temporary and overtime funds for the county’s transition to the state’s new Medicaid eligibility system have also been included in the adopted budget. In addition, the budget includes the full-year cost of a new position added last year by the Board for the new Family Justice and Crisis Resource Center.

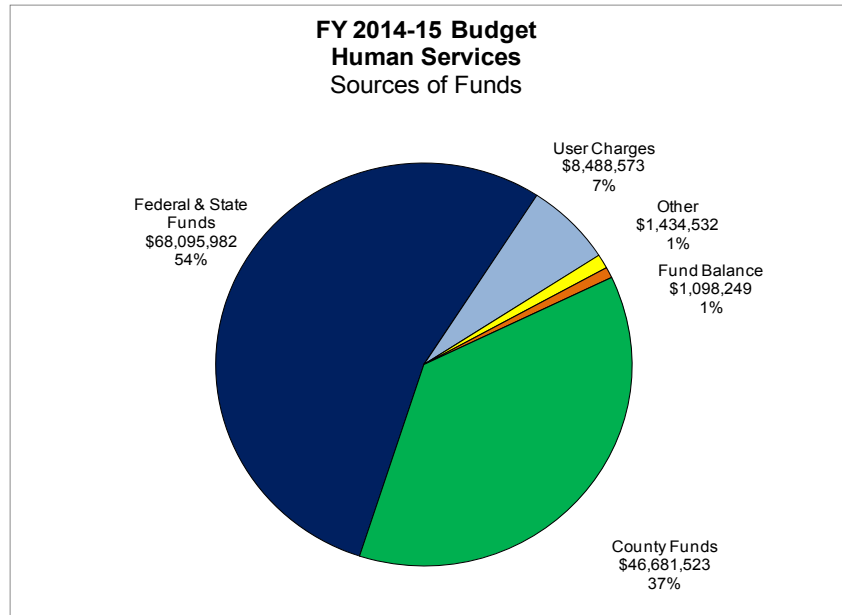
The Public Health expense budget will increase by \$249,879 in FY 2014-15. The increase is the result of a new state mandated county funding level for Public Health Departments throughout North Carolina. The statute states that counties shall provide (using ad valorem property tax dollars) net-county funding for public health services equal to that appropriated during FY 2011.



The budgets for most other Human Services departments will decrease in FY 2014-15.

Revenues

For 2014-15, total Human Services revenues and fund balance appropriations have increased \$365,156, or 0.3%. Social Services revenues increased approximately \$1.6 million due to an increase in the rate of federal reimbursement for certain programs. Public Health revenues are expected to decrease nearly \$1.9 million due to the loss of federal & state revenue and Medicaid reimbursement. Federal & State Revenues support 54% of the Human Services Budget. County Funds support 37%, User Charges support 7%, and Other Revenues and Fund Balance each support 1% of the total Human Services Budget.



	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Department							
Child Support Enforcement	\$5,833,647	\$6,350,488	\$6,366,797	\$5,994,303	(\$356,185)	-5.6%	\$6,125,064
Coordinated Services	\$1,533,386	\$1,493,515	\$1,493,516	\$1,497,510	\$3,995	0.3%	\$1,497,937
Mental Health	\$22,971,503	\$9,900,000	\$11,067,888	\$9,674,000	(\$226,000)	-2.3%	\$9,674,000
Public Assistance Mandates	\$4,729,112	\$5,725,941	\$5,725,941	\$5,649,394	(\$76,547)	-1.3%	\$5,649,394
Public Health	\$31,257,273	\$31,012,448	\$32,357,382	\$31,262,327	\$249,879	0.8%	\$31,951,502
Social Services	\$66,079,949	\$69,153,442	\$69,102,559	\$70,023,056	\$869,614	1.3%	\$70,904,022
Transportation	\$2,146,970	\$1,676,497	\$1,683,131	\$1,573,497	(\$103,000)	-6.1%	\$1,684,066
Veterans Services	\$111,950	\$121,372	\$121,375	\$124,772	\$3,400	2.8%	\$127,826
Total Expenditures	\$134,663,790	\$125,433,703	\$127,918,589	\$125,798,859	\$365,156	0.3%	\$127,613,811
Sources of Funds							
Federal & State Funds	\$75,236,220	\$66,803,260	\$66,589,379	\$68,095,982	\$1,292,722	1.9%	\$68,245,882
User Charges	\$10,679,824	\$9,374,662	\$9,392,662	\$8,488,573	(\$886,089)	-9.5%	\$8,488,573
Other	\$1,431,727	\$1,431,626	\$1,485,164	\$1,434,532	\$2,906	0.2%	\$1,434,532
Fund Balance	\$573,842	\$1,704,485	\$1,730,767	\$1,098,249	(\$606,236)	-35.6%	\$1,098,249
County Funds	\$46,742,177	\$46,119,670	\$48,720,617	\$46,681,523	\$561,853	1.2%	\$48,346,575
Sources of Funds	\$134,663,790	\$125,433,703	\$127,918,589	\$125,798,859	\$365,156	0.3%	\$127,613,811

CHILD SUPPORT SERVICES

Renee Kenan, Director

400 West Market Street, Greensboro, NC 27401 (336) 641-6438
300 East Russell Avenue, High Point, NC 27260 (336)641-2660

Links to County Goals and Strategic Priorities

COUNTY GOAL: *Further Community Achievement*

PRIORITIES: *Resident Self-Sufficiency*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Child Support Enforcement	5,833,647	6,350,488	6,366,797	5,994,303	-356,185	(5.6%)	6,125,064
Child Support Enforcement	5,833,647	6,350,488	6,366,797	5,994,303	-356,185	(5.6%)	6,125,064
EXPENSE							
Personnel Services	5,402,357	5,568,126	5,573,126	5,468,600	-99,526	(1.8%)	5,604,361
Supplies & Materials	57,916	339,480	65,671	72,000	-267,480	(78.8%)	67,000
Other Svcs & Charges	373,296	442,387	607,445	453,208	10,821	2.4%	453,208
Human Services Assistance	77	495	495	495	0	0.0%	495
Capital	0	0	120,060	0	0	0.0%	0
Total Expense	5,833,647	6,350,488	6,366,797	5,994,303	-356,185	(5.6%)	6,125,064
REVENUE							
Intergovernmental	5,581,639	5,990,091	5,990,091	5,917,994	-72,097	(1.2%)	6,004,554
Charges for Services	57,463	51,732	51,732	57,200	5,468	10.6%	57,200
Miscellaneous Revenues	59,010	58,139	58,139	40,700	-17,439	(30.0%)	40,700
Total Revenue	5,698,112	6,099,962	6,099,962	6,015,894	-84,068	(1.4%)	6,102,454
County Funds	135,535	250,526	266,835	-21,591	-272,117	(108.6%)	22,610
Positions	91.700	91.700	91.700	92.000	0.300	0.3%	92.000

DEPARTMENTAL PURPOSE

Created in 1975, the Child Support Program ensures that children in single parent households receive a reliable source of private financial and medical support. The program increases family self-sufficiency, reduces child poverty and encourages both parents to be involved and committed to their children. Child Support assures that children in single parent households are supported by their non-custodial parents.

Specific services include location of non-custodial parents, establishment of paternity when an issue, establishment of child support (including medical insurance coverage), collection and

disbursement of payments and enforcement of orders. Goals for meeting performance measures are set by the State each year.

FY 2015 GOALS & OBJECTIVES

- The agency would like to continue to use technology to increase efficiency through the use of the imaging system and purchase of desktop scanners for clerical staff.
- The agency would also like to improve customer service and security by relocating the interview and reception area to a different location.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

Expenses

- The 2015 budget has decreased by (\$356,185) or -5.6%. Operating expenses associated with the supplies and materials budget category has decreased by (\$267,480) or -78.8%.
- The decrease is mainly due to a technology project that was included in the FY 14 Adopted Budget being eliminated in the FY 15 Budget. The 2015 budget does include \$5,000 to fund technology equipment associated with the Northwoods project implementation that occurred in FY 14. Because expenditures are estimated to decrease more than revenues, net county funding has also decreased by (\$272,117) or -108.6%.
- Additional funding to relocate the interview and reception area has been requested but not included in the adopted budget, and must be handled within the adopted budget.
- The department has also requested an additional \$5,000 in overtime expenses to handle the potential increase in referrals due to the Federal Affordable Care Act Legislation, but funding has not been included in the adopted budget, and must be handled within the adopted budget.

Revenues

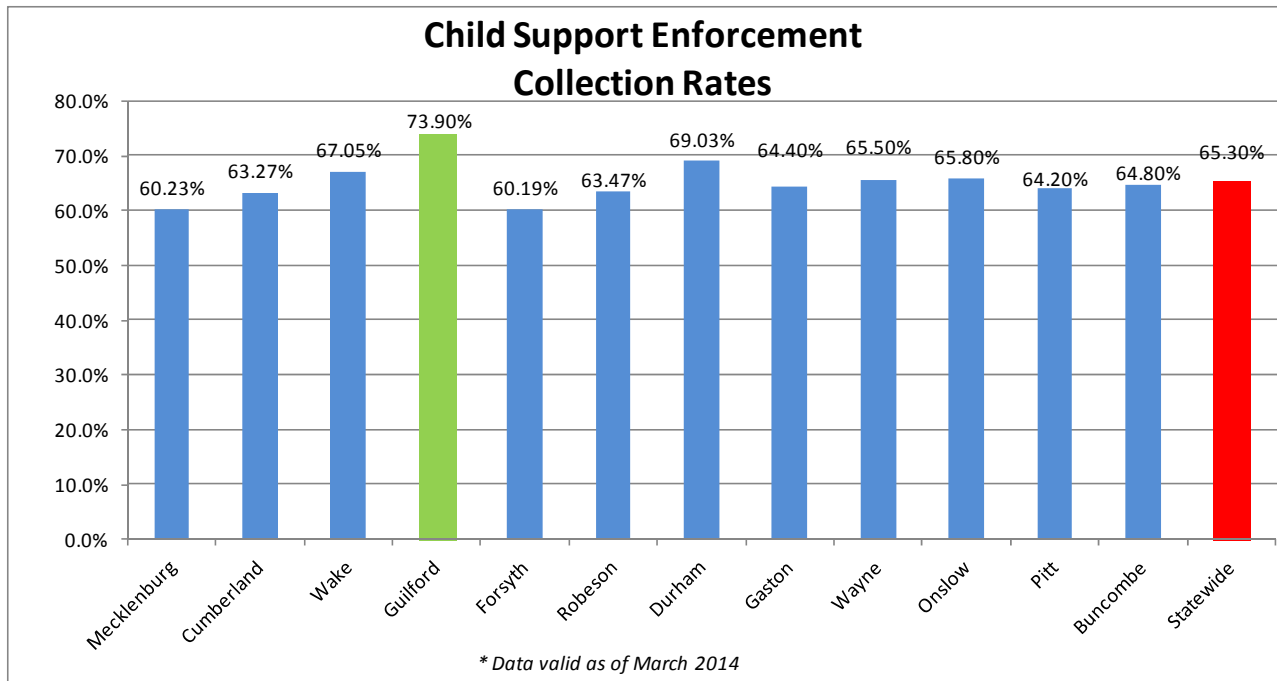
- The overall revenue budget for FY 15 has decreased by (\$84,068) or -1.4%. The largest revenue source in the budget, IV-D Administration, is a federal grant that reimburses the County at a rate of 66% for eligible expenditures. Due to the decrease in the expenditure budget for FY 15, this corresponding revenue has decreased as well.
- Federal reimbursement revenues comprise 98% of the total revenues.
- Fees and other collections comprise 2% of the total revenues.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- The department collected \$36,592,636 during FY 13. Approximately 98% of the collections were disbursed directly to families.
- The agency maintains the largest current support collection rate when compared to the 12 largest counties in the State.
- Child Support implemented the Compass Pilot software system in order to increase the efficiency of the program by providing a document management system in an electronic document environment.
- The department completed the Tri-Metro Grant Project in October. The Guilford County project participants found and maintained employment at a rate of 68 % with the assistance of a grant funded intensive case manager. This is the largest number of successful participants in comparison to the other metro jurisdictions participating in the project.
- The agency created a Resource Room in the Greensboro Courthouse to provide employment and community resource information to courtroom visitors.

KEY PERFORMANCE MEASURES

Measures	FY 2013 Actual	FY 2014 Estimated	FY 2015 Projected	FY 2016 Projected
Child Support Enforcement				
Collection Rate	74.4%	74.4%	74.5%	74.5%
Cases Under Order	87%	87%	88%	88.0%
Paternity Establishment Rate	99.4%	100.0%	100	100.0%
Payment to Arrears	68.3%	69%	69%	69.0%
Total Collections	\$37,040,178	\$ 37,100,000	\$ 37,400,000	\$37,400,000
Total Caseload	20,648	20,400	20,900	20,900
Total Caseload per FTE	224	221	227	227
Total Caseload per Agent	421	416	426	426



FUTURE ISSUES

- The Affordable Care Act will create an increase in establishment cases due to the referrals that will be sent to Medicaid through the new healthcare system, and may warrant additional funding for overtime expenses.
- The agency will place an increased emphasis on working with the unemployed and underemployed by directing resources to provide intensive case management to noncustodial parents that need assistance in this area.
- The potential Human Services Consolidation may include Child Support Enforcement and potential impacts are unknown at this time.

COORDINATED SERVICES

Tansy Long, Sr Budget & Mgmt Analyst

P.O. Box 3427 Greensboro, NC 27401 (336) 641-3275

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Ensure Community Health & Safety

PRIORITY: Effective Crime Prevention, Courts, & Detention Services



Links to County Goals and Strategic Priorities:

COUNTY GOAL: Further Community Achievement

PRIORITIES: Youth Development, Resident Self-Sufficiency



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Administration	28,851	47,153	47,153	44,297	-2,856	(6.1%)	44,724
General Services	409,071	380,049	380,049	383,900	3,851	1.0%	383,900
JCPC Services	1,095,464	1,066,313	1,066,314	1,069,313	3,000	0.3%	1,069,313
Coordinated Services	1,533,386	1,493,515	1,493,516	1,497,510	3,995	0.3%	1,497,937
EXPENSE							
Personnel Services	3,017	15,319	15,319	15,461	142	0.9%	15,890
Other Services & Charges	1,530,369	1,478,196	1,478,197	1,482,049	3,853	0.3%	1,482,047
Total Expense	1,533,386	1,493,515	1,493,516	1,497,510	3,995	0.3%	1,497,937
REVENUE							
Intergovernmental	1,013,506	1,153,274	1,153,274	1,153,274	0	0.0%	1,153,274
Total Revenue	1,013,506	1,153,274	1,153,274	1,153,274	0	0.0%	1,153,274
County Funds	519,880	340,241	340,242	344,236	3,995	1.2%	344,663
Positions	0.100	0.100	0.100	0.100	0.000	0.0%	0.100

DEPARTMENTAL PURPOSE & GOALS

Coordinated Services works to improve the quality of life for children and adults by collaborating with numerous nonprofit and public agencies to offer an array of human service programs across Guilford County. In addition, both prevention and intervention themed programs are provided to at-risk and vulnerable populations. Services are provided by community partners that fall into 2 categories: CBOs (Community Based Organizations) and JCPC (Juvenile Crime Prevention Council) Agencies.

FY 2015 GOALS & OBJECTIVES

- Expand E-Civis grant locator training to more county departments to encourage higher utilization of the grants database, which may help accomplish or enhance departmental goals by exploring alternative funding sources outside of County funding.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 Adopted Budget has increased by \$3,995 or .3%, and increased the same dollar amount in county funds, increasing 1.2% from FY 14 Adopted County Funding.
- Funding for Human Service Community Based Organizations (CBOs) has increased by \$3,851. Funding for Juvenile Crime Prevention Council (JCPC) Agencies remains unchanged from the FY 14 Adopted Budget and is offset by revenue received from NC Department of Public Safety. Please see funding charts for funding details.
- Personnel expenses increased slightly by \$142. This reflects the Budget Department's share of salary and time which are split between this department and the Budget Department. The split is also necessary to qualify for the \$3,000 DJJDP reimbursement from NC Department of Public Safety for staff and administration costs.
- The budget also maintains funding for the E-Civis grant locator software utilized by county departments and non-profit agencies to locate grant funds.
- Revenues remain flat from the FY 14 Adopted Budget. The allocation from the North Carolina Department of Public Safety in the amount of \$987,774 remains unchanged from the FY 14 Adopted Budget. This revenue is used to offset non-profit program funding recommended by the Juvenile Crime Prevention Council. ABC Bottle Tax Revenue & Expenses in the amount of \$165,500 remain flat in the FY 15 Adopted Budget. Per General Statute 18B-804(b)(6), the County must use the proceeds for the treatment of alcoholism or substance abuse, or for research or education on alcohol or substance abuse.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Facilitated the CBO (Community Based Organizations) annual grant application/RFP (Request for Proposals) process in accordance with the County CBO policy.
- Linked the CBO application process with the priorities identified in the Guilford County Strategic Plan by requesting that applicants identify the strategic plan priority best linked to their organization's mission and goals.
- Continued the electronic application process for grant applications in an effort to "go-green" and ensure accurate and timely receipt of applications.
- Ensured that JCPC complies with the State Statute which includes coordination of monthly meetings, committees, monitoring, annual allocation process, reimbursement procedures and collaboration with allied partners.

Juvenile Crime Prevention Council

A Budget Management and Evaluation Department staff member serves as support to the Guilford County Juvenile Crime Prevention Council (JCPC). This body, appointed by the Board of Commissioners (BOC), advises elected officials on the development of community-based alternatives to court-imposed incarceration of youth, as well as the provision of community-based youth delinquency and substance abuse prevention strategies and programs. Resource coordination and collaboration with both the Board of Commissioners and community-at-large is a significant function.

The Guilford County Juvenile Crime Prevention Council was formed as a direct result of the Juvenile Justice Reform Act, S.L. 1998-202, enacted by Governor James B. Hunt. The Act requires the Board of County Commissioners to appoint a Juvenile Crime Prevention Council to act as a local juvenile justice planning body in order to receive State funding for juvenile court services and delinquency prevention programs. The JCPC is responsible for recommending the allocation of state and county funds to achieve the program's goals.

Each year, the Guilford County JCPC reviews the risk factors and needs associated with youth involved with the court system. The Council then develops a community request for proposals to address the established needs. The tables below reflect statistics about at risk Guilford County Youth and the issues that the local JCPC aims to address through targeted prevention programming efforts.

Juvenile Demographics	2011-2012	%/Intake	2012-2013	%/Intake
Juvenile Population ages 6-17	78,344		78,109	
Juveniles seen in Intake	1021		738	
Juveniles Put on Diversion Plans or Contracts	149	14.6%	215	29.1%
Juveniles Approved for Court	708	69.3%	445	60.3%
Juveniles Adjudicated	476	46.6%	312	42.3%
Juveniles Put on Protective Supervision	31	3.0%	22	3.0%
Juveniles Put on Probation	339	33.2%	227	30.8%
Number of Detention Admissions	520	50.9%	305	41.3%
Number of Juveniles Committed to YDC	30	2.9%	14	1.9%
Number of Juveniles put on PRS	19	1.9%	23	3.1%
<i>*One juvenile may experience multiple outcomes which may reflect in reported numbers</i>				

Offense Committed by Juveniles Who Were Adjudicated	2011-2012	%/tot. offense	2012-2013	%/tot. offense
Alcohol offense	7	1.1%	2	0.5%
Drug offense	37	5.9%	34	8.5%
Property crime	167	26.4%	105	26.2%
Person crime	206	32.6%	133	33.2%
Sex crime	30	4.7%	17	4.2%
Weapons offense	31	4.9%	26	6.5%
Other offense	154	24.4%	84	20.9%
Total Offenses	632	100%	401	100%

The Juvenile Crime Prevention Council has made its recommendation for the FY 2015 JCPC County Funding Plan, which has also been approved by the Board of Commissioners upon the adoption of the budget. The following table displays the list of agencies that have been approved for JCPC Funding for FY 2015:

JCPC Programs FY 2014-15				
Agency/ Program	Total Program Budget	DJJDP Funds	County Match Funds	Other/Local Match Funds
Teen Court & Life Skills <i>Provides real trials for first-time juvenile offenders. The program serves court-appointed 7-15 year olds and 16-17 year olds referred by school resource officers or Courts for offenses committed at school. Youth are sentenced by a peer jury, with adults serving as monitors, mentors, and judges. Offenders are required to fulfill contracts within 120 days or returned back to referral source. The Jr-Sr Life Skills component is a 5-week, 20-hour program. (One Step Further)</i>	\$ 153,626	\$ 94,212	\$ 8,087	\$ 51,327
Community Service Restitution <i>Provides opportunities for youth ages 7-16 to work at human service and non-profit agencies to satisfy court-ordered, non-paid community service or victim restitution sanctions. Juveniles may earn a maximum of \$350 @ \$7.25/ hour, which the agency pays directly to victims. Parents of youth are also referred to the Parent Talk Program, a support group to assist with family discord. (One Step Further)</i>	\$ 137,761	\$ 93,209	\$ 8,002	\$ 36,550
Counseling, PsychTesting, Family and Life Skills <i>The Counseling Program provides individual, group, and family outpatient counseling for juvenile offenders with mental/behavioral and substance abuse problems. The Psychological Testing service provides assessments to court referred youth and other youth involved with the juvenile justice system. The Rites of Passage Life Skills Program male youth age 13 and up. The Active Parenting of Teens Program aims to teach life skills, reduce risky behaviors associated with drugs, alcohol, criminal and irresponsible sexual activity, and encourage proactive parenting solutions. (Youth Focus)</i>	\$ 863,404	\$ 443,097	\$ 38,038	\$ 382,269
Family Preservation <i>Program provides intensive in-home family counseling, parent education, individual counseling, etc. to prevent future trouble with the law and prevent children from being placed outside of the home. (Youth Focus)</i>	\$ 688,349	\$ 58,320	\$ 5,006	\$ 625,023
Mell Burton Structured Day Program <i>Day treatment services for juvenile offenders where both educational services, mental health, and substance abuse services are provided Monday-Friday during regular school hours. *Vocational Education Component consists of career readiness skills being taught to youth age 13 and up. (Youth Focus)</i>	\$ 1,725,203	\$ 134,224	\$ 16,236	\$ 1,466,472
Act Together Crisis Care <i>Temporary shelter provided up to 2 weeks for up to 50 court referred youth per year as alternative to detention. (Youth Focus)</i>	\$ 476,650	\$ 57,098	\$ 4,902	\$ 414,650
STOP Program(Specialized Treatment of Perpetuators)- Counseling & Psych Assessments <i>Provides services for juvenile offenders who have been adjudicated for a sexual offense, and ordered by Court to undergo evaluation and treatment in a group counseling format. Non-adjudicated youth evaluated on case by case basis to ensure proper oversight and treatment compliance. Program goal is to allow youth to stay in their homes and prevent further abuse. (Barium Springs)</i>	\$ 266,588	\$ 49,718	\$ 4,268	\$ 212,602
JCPC Certification/Administration <i>Provides funding for County staff support and training opportunities for the Council</i>	\$ 3,000	\$ 3,000	\$ -	\$ -
JCPC Gang Assessment Update <i>Provides funding for Gang Assessment Update</i>	\$ -	\$ -	\$ -	\$ -
Total Program Dollars Available		\$ 987,774	\$ 84,539	

*The Other/Local Match Funds budgets for JCPC agencies may be subject to change to adjust for changes in adopted funding for County Match or JCPC funding.

FY 2014 - 2015
Human Services Community Based Organizations
 Adopted Budget Amounts

	FY12 Funding	FY13 Funding	FY 14 Funding	FY15 Proposed	FY15 Adopted
Human Services CBOs					
BJ Academy	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Black Child Development	\$ 18,000	\$ 25,000	\$ 16,700	\$ 16,700	\$ 16,700
Big Bros/Big Sis of Central Piedmont	\$ -	\$ -	\$ 16,700	\$ 16,700	\$ 16,700
Greensboro Housing Coalition	\$ -	\$ -	\$ -	\$ -	\$ -
Interactive Resource Center	\$ -	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000
Joseph's House					
Junior Achievement	\$ 15,000	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
Nia Community Action Center	\$ 11,111	\$ -	\$ 16,700	\$ -	\$ -
One Step Further - Mediation	\$ 37,113	\$ 37,113	\$ 24,743	\$ 20,000	\$ 20,000
One Step Further - Sentencing Alternatives	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Mental Health Association of Greensboro	\$ -	\$ -	\$ -	\$ -	\$ -
Mental Health Association of Triad	\$ -	\$ -	\$ -	\$ -	\$ -
Partners Ending Homelessness	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Room at the Inn of the Carolinas	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Step Up-Reach Out First, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -
Unity Builders	\$ 37,500	\$ 25,000	\$ -	\$ -	\$ -
West End Ministries- Leslie's House	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 25,000
Win-Win BOTOSO/LOTSO	\$ 25,000	\$ 30,000	\$ 20,000	\$ -	\$ -
YMCA - Carl Chavis	\$ 25,000	\$ 25,000	\$ 16,700	\$ 16,700	\$ 20,000
YMCA -Hayes Taylor*	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Youth Focus- Act Together	\$ -	\$ 70,000	\$ -	\$ -	\$ -
Youth Focus - Big Bro/Big Sis	\$ 26,693	\$ 25,000	\$ -	\$ -	
Youth Focus - Transitional Housing	\$ 45,440	\$ 30,293	\$ 20,196	\$ 20,000	\$ -
YWCA - Greensboro	\$ 25,000	\$ 25,000	\$ 16,700	\$ 16,700	\$ 20,000
YWCA - High Point*	\$ 25,000	\$ 16,665	\$ 11,110	\$ -	\$ 20,000
	\$ 362,857	\$ 409,071	\$ 214,549	\$ 156,800	\$ 218,400
Earmarked ABC Bottle Tax Revenue					
Restricted	\$ 130,500	\$ 130,500	\$ 121,039	\$ 165,500	\$ 165,500
Alcohol & Drug Services of Guilford (ADS)*	\$ 130,500	\$ 130,500	\$ 121,039	\$ 165,500	\$ 165,500
TOTAL	\$ 559,524	\$ 655,738	\$ 434,549	\$ 351,800	\$ 393,400

The Sandhills Center

Local Center: 201 N. Eugene St. GSO, NC 27401 336-389-6210 PO Box 9 West End, NC 27376 800-256-2452

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Further Community Achievement
PRIORITY: Resident Self-Sufficiency



Links to County Goals and Strategic Priorities:

COUNTY GOAL: Ensure Community Health & Safety
PRIORITY: Physical Health, Mental Health Risk Behaviors, Crime Prevention



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Local Mgmt Entity	7,863,211	9,900,000	8,335,736	6,974,000	-2,926,000	(29.6%)	6,974,000
Community Pdr Svcs	7,299,111	0	0	0	0	0.0%	0
Safety Net Services	7,809,181	0	2,732,152	2,700,000	2,700,000	0.0%	2,700,000
Mental Health	22,971,503	9,900,000	11,067,888	9,674,000	-226,000	(2.3%)	9,674,000
EXPENSE							
Personnel Services	3,564,221	0	63,000	0	0	0.0%	0
Supplies & Materials	10,359	0	0	0	0	0.0%	0
Other Svcs & Charges	19,289,602	9,900,000	11,004,888	9,674,000	-226,000	(2.3%)	9,674,000
Human Services Assistance	107,322	0	0	0	0	0.0%	0
Total Expense	22,971,503	9,900,000	11,067,888	9,674,000	-226,000	(2.3%)	9,674,000
REVENUE							
Intergovernmental	10,608,261	0	0	0	0	0.0%	0
Charges for Services	2,462,338	0	0	0	0	0.0%	0
Misc. Revenues	904	0	0	0	0	0.0%	0
Total Revenue	13,071,503	0	0	0	0	0.0%	0
County Funds	9,900,000	9,900,000	11,067,888	9,674,000	-226,000	(2.3%)	9,674,000
Positions	97.000	0.000	0.000	0.000	0.000	0.0%	0.000

DEPARTMENTAL PURPOSE & GOALS

The mission of Sandhills Center Local Management Entity - Managed Care Organization is to assure that persons in need have access to quality mental health, developmental disabilities services and substance abuse services. The Sandhills Center acts as an agent of the North Carolina Department of Health & Human Services to provide residents of nine North Carolina counties (Guilford, Anson, Harnett, Hoke, Lee, Montgomery, Moore, Randolph, and Richmond) with access to Medicaid and State-supported services for mental health, intellectual/developmental disabilities and substance abuse. Sandhills Center appropriates specialized state funds to community based providers to provide a complex array of mental health, developmental disabilities, and substance abuse services. These partnerships and community-based initiatives involve connecting Sandhills Center and its providers to people, resources and ideas through culturally appropriate efforts.

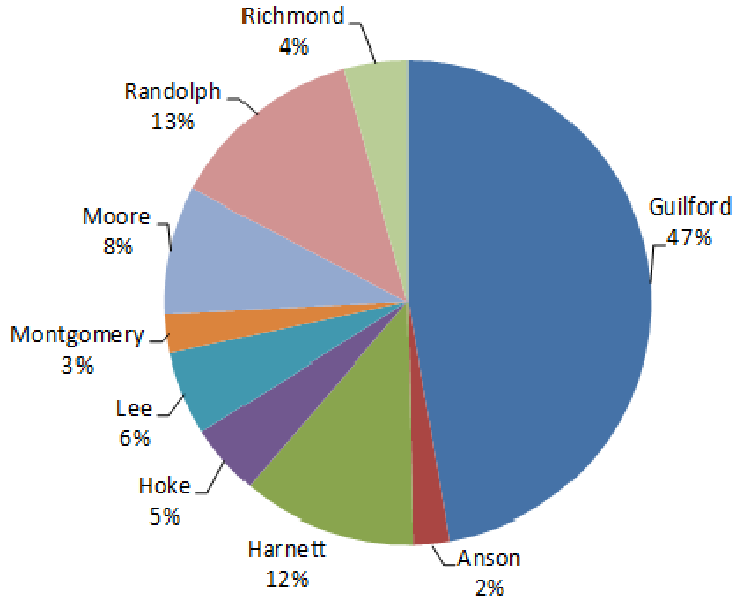
FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The 2015 budget has decreased by (\$226,000) or -2.3%.
- The decrease is the result of efficiency gains planned for two of the agencies that Sandhills contracts with to provide local services in Guilford County.
- County Funding helps to support Sandhills' 24-hour County Walk-In/ Crisis Service and The Guilford County Substance Abuse Treatment Center on Wendover Avenue.

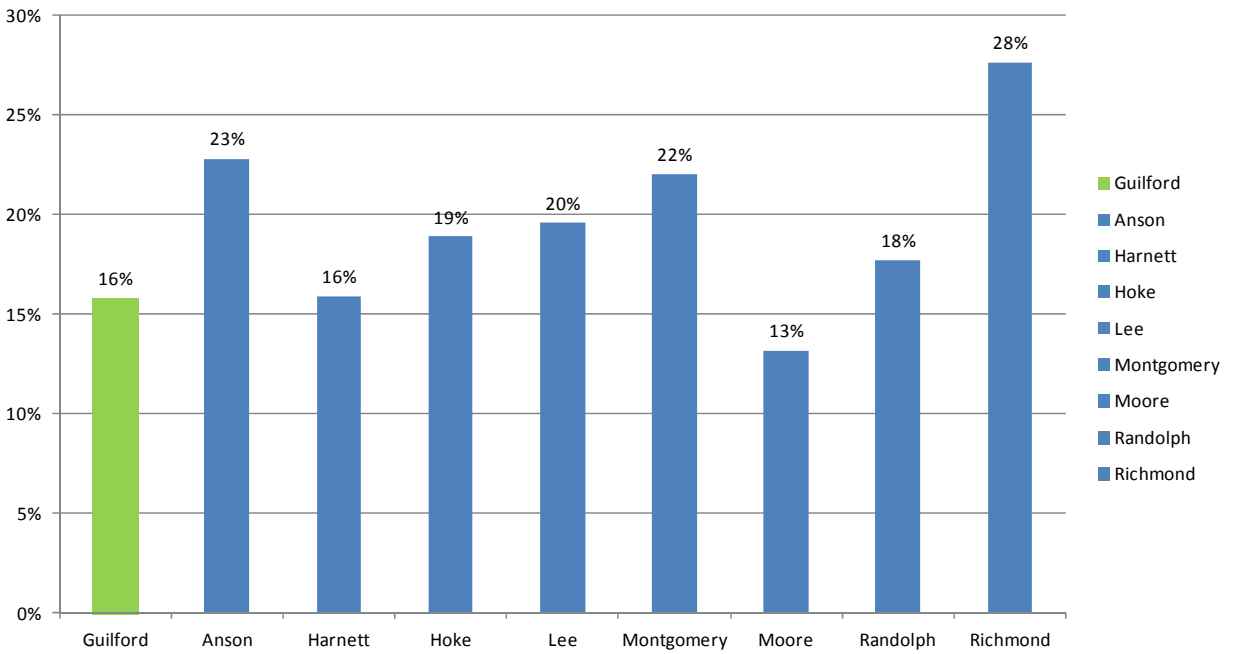
FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Sandhills continues to maintain a strong local presence in Guilford County.
- Guilford County holds 4 of 23 Board of Directors positions on the Sandhills Center Board.
- Continue to assisting service providers with process of getting necessary credentials.
- Continue monitoring standards for claims, appeals, and incoming calls
- Conducted Quarterly 2014 Community Needs Assessment Survey
- Presented quarterly community reports that focus on community, members served, and provider network

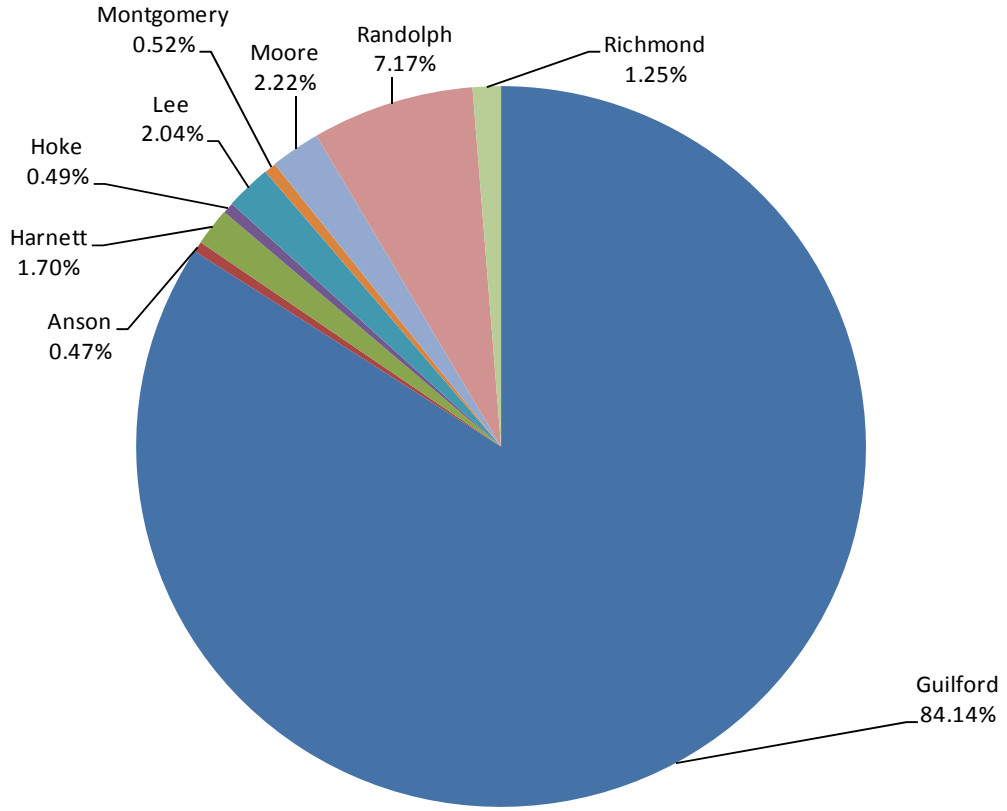
Sandhills LME County Population



Medicaid Eligibles % of Pop



FY 14 County Contribution



PUBLIC ASSISTANCE MANDATES

Sam Haithcock, Interim Director

1203 Maple St., P.O. Box 3388, Greensboro, NC 27402 (336) 641-3007

Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Ensure Community Health & Safety*

PRIORITY: *Physical & Environmental Health and Child, Aging, & Disabled Adult Care*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Adults	2,776,547	3,159,115	3,159,115	2,900,000	-259,115	(8.2%)	2,900,000
Families	28,768	20,000	20,000	30,000	10,000	50.0%	30,000
Medical	1,923,797	2,546,826	2,546,826	2,719,394	172,568	6.8%	2,719,394
Public Assistance Mandates	4,729,112	5,725,941	5,725,941	5,649,394	-76,547	(1.3%)	5,649,394
EXPENSE							
Human Services Assistance	4,729,112	5,725,941	5,725,941	5,649,394	-76,547	(1.3%)	5,649,394
Total Expense	4,729,112	5,725,941	5,725,941	5,649,394	-76,547	(1.3%)	5,649,394
REVENUE							
Intergovernmental	1,925,053	2,546,826	2,546,826	2,719,394	172,568	6.8%	2,719,394
Total Revenue	1,925,053	2,546,826	2,546,826	2,719,394	172,568	6.8%	2,719,394
County Funds	2,804,059	3,179,115	3,179,115	2,930,000	-249,115	(7.8%)	2,930,000

DEPARTMENTAL PURPOSE

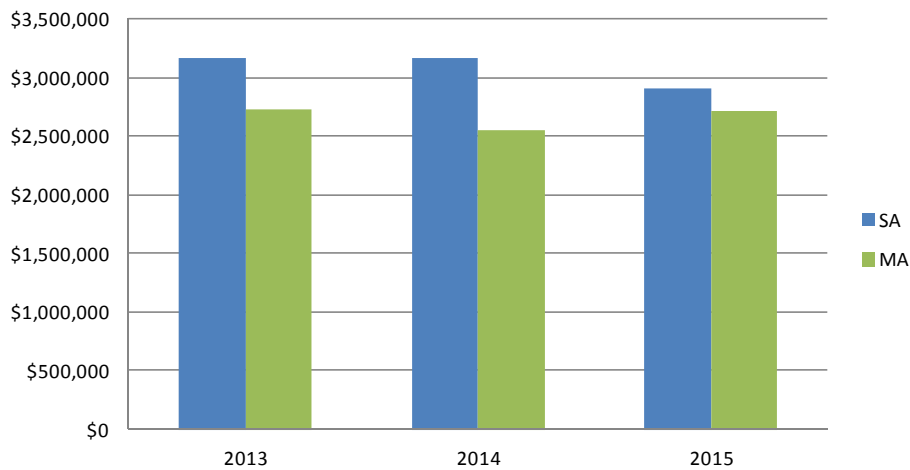
This group of expenditures reflects the local budgets for certain mandated public assistance programs. The following three programs encompass the public mandates budget:

- The **Special Assistance to Adults** program provides cash assistance for individuals 19 and above who are in domiciliary care facilities and meet state eligibility requirements for Special Assistance. The County has budgeted \$2,900,000 for this service in FY 2015. Funding is based upon the most recent State estimate provided.
- **Emergency Temporary Assistance for Needy Families (TANF)** is intended to provide cash and non-cash assistance to eligible families for help with basic needs and help

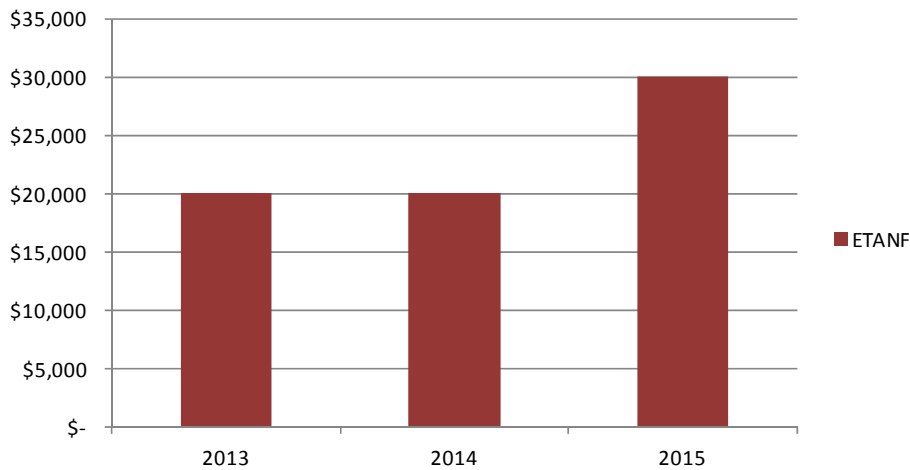
mitigating crisis situations. This service is estimated to cost \$30,000 in FY 2015, which is aligned with prior year actual expenditures.

- The County **Medical Assistance** Program accounts for reimbursement-eligible medical transportation services provided by the County’s Human Service Transportation Department. Medicaid-eligible transportation services are expected to cost approximately \$2.7 million in FY 2015, an increase of nearly 7%. Medicaid reimbursement of 100% is provided to the County for this expense.

Special Assistance & Medical Assistance County Funding



Emergency TANF County Funding



PUBLIC HEALTH

Merle Green, Director

1203 Maple Street, P.O. Box 3508 Greensboro, NC 27401 (336) 641-3288

Links to County Goals and Strategic Priorities

COUNTY GOAL: *Ensure Community Health & Safety*

PRIORITY: *Physical & Environmental Health*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Administration	3,388,954	1,447,115	2,205,435	1,761,420	314,305	21.7%	1,857,889
Community Health	9,397,251	9,973,124	9,454,393	9,441,407	-531,717	(5.3%)	9,656,096
Clinical Health	9,535,095	10,368,994	11,426,880	10,756,452	387,458	3.7%	10,972,078
Environmental Health	3,546,460	3,435,643	3,443,960	3,284,971	-150,672	(4.4%)	3,364,495
Allied Health	5,095,841	5,506,941	5,555,778	5,714,756	207,815	3.8%	5,789,990
Preparedness	293,672	280,631	270,936	303,321	22,690	8.1%	310,954
Public Health	31,257,273	31,012,448	32,357,382	31,262,327	249,879	0.8%	31,951,502
EXPENSE							
Personnel Services	26,204,969	26,081,914	25,829,817	25,984,133	-97,781	(0.4%)	26,624,209
Supplies & Materials	1,656,354	1,924,254	1,849,595	2,072,189	147,935	7.7%	1,980,287
Other Svcs & Charges	3,071,824	2,944,079	4,499,224	3,146,002	201,923	6.9%	3,256,003
Human Svcs Assist.	37,791	129,361	120,049	124,061	-5,300	(4.1%)	124,061
Capital	364,737	5,000	130,857	16,000	11,000	220.0%	47,000
Other	-78,401	-72,160	-72,160	-80,058	-7,898	10.9%	-80,058
Total Expense	31,257,273	31,012,448	32,357,382	31,262,327	249,879	0.8%	31,951,502
REVENUE							
Licenses and Permits	658,340	661,030	661,030	677,405	16,375	2.5%	677,405
Intergovernmental	6,900,302	7,136,476	6,922,595	6,748,121	-388,355	(5.4%)	6,772,930
Charges for Services	6,923,983	8,052,900	8,070,900	7,195,968	-856,932	(10.6%)	7,195,968
Approp. Fund Balance	573,842	1,704,485	1,730,767	1,098,249	-606,236	(35.6%)	1,098,249
Other Financing Srcs	6,005	0	0	0	0	0.0%	0
Misc. Revenues	807,976	753,487	807,025	713,232	-40,255	(5.3%)	713,232
Total Revenue	15,870,449	18,308,378	18,192,317	16,432,975	-1,875,403	(10.2%)	16,457,784
County Funds	15,386,824	12,704,070	14,165,065	14,829,352	2,125,282	16.7%	15,493,718
Positions	396.250	390.750	390.750	383.000	-7.750	(2.0%)	383.000

DEPARTMENTAL PURPOSE & GOALS

The Department of Public Health provides clinical, community, environmental, education, and emergency preparedness services. These services include programs such as school nursing, restaurant inspections, in-home care for disabled and elderly, laboratory, pharmacy, maternal health, WIC, disease outbreak investigations and treatment, and child services (such as immunizations and Dentistry).

According to NCGS 130-A, public health agencies are mandated to provide inspection and regulation of:

- individual, on-site water supply;
- sanitary sewage collection, treatment, and disposal;
- food, lodging, and institutional sanitation;
- public swimming pools and spa sanitation;
- communicable disease control; and,
- vital records registration.

A second category of mandated services may either be directly provided via the local public health agency, provided by another agency under a contract with the Health Department, or by community agencies if the Health Department is able to assure the state that sufficient services exist in the community. These services include:

- grade "A" milk certification,
- public health laboratory services,
- child health services,
- maternal health,
- family planning,
- dental health,
- home health, and
- adult health.

The Department focuses on mandated and essential services such as communicable disease control (TB, HIV, influenza, etc.), family planning, refugee screening, dentistry, vital records management, and wellness education. Environmental Health oversees chemical spill investigations, conducts on-site water and sewage inspections, food and lodging inspections, lead poisoning investigations, and mosquito control. The department also works to mobilize the community in the event of wide-spread health-related emergencies (pandemics, natural disasters, etc.) affecting the community as a whole.

FY 2015 GOALS & OBJECTIVES

- Strive to continue for the enhancement of better birth outcomes as well as lower STD rates for all citizens within Guilford County. This is accomplished via more outreach, testing and education opportunities throughout the county by Public Health staff.
- Strive to continue for lower client “wait-times” for all Public Health services.
- Strive to continue for enhanced billing and grant opportunities, particularly reimbursements from Medicaid.
- Strive to continue with preventive measures with regards to water quality inspections and evaluations.
- Continue to further evaluate the possibility of implementing a county-wide Employee Wellness Program.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 Adopted Budget increases county funding for Public Health by \$2,125,282 or 16.7%. This increase is largely due to changes in revenues, as total expenditures for the entire department increased by only \$249,879 or 0.8%. For FY 2015, the majority of the change is due to the loss of Federal / State Revenue and Medicaid reimbursement revenue for client services. The total amount of revenue loss over the FY 2014 Adopted Budget equals (\$1,875,403).
- To help offset the loss in Federal / State revenue the (7.50) positions below have been eliminated for FY 2015. Also for FY 2015 a quarter (25% or 0.250) of the former animal control supervisor’s (who now manages the Environmental Health division of Public Health) time has been allocated to the animal control budget to assist with transitioning duties to a new animal control manager.

Service Area	Job Classification	FTEs	FY 2015 Reduction Amount
Smart Start - Dental Education	Dental Hygenist	(1.00)	\$ (62,608)
Smart Start - Case Management	Nurse Specialist I	(1.00)	\$ (74,686)
Maternal Care Coordination	Nurse Specialist I	(1.00)	\$ (74,686)
Community Transformation Grant	Community Health Educator II	(0.75)	\$ (47,935)
Community Transformation Grant	PH CTG Program Administrator	(0.75)	\$ (51,694)
Women, Infant and Children (WIC)	WIC Eligibility Caseworker	(2.00)	\$ (105,031)
Lead-HUD / Lead HUD GSO Healthy Homes	Community Health Educator I	(1.00)	\$ (57,013)
Grand Total		(7.50)	\$ (473,653)

- Also new for FY 2015 is the inclusion of a state mandated county funding level for Public Health Departments throughout North Carolina. The statute states that counties shall provide (using ad valorem property tax dollars) net-county funding for public health services equal to that appropriated during FY 2011. Since FY 2011 the county has cancelled its contract obligation with Guilford Child / Adult Health in lieu of providing for such services at local health facilities like the Evans Blount Clinic. Therefore, with information provided by the State of North Carolina Department of Health and Human Services along with the North Carolina Association of County Commissioners, staff developed a total net county funding logic for Public Health as highlighted below.

	Base Year FY 2010-11	Adopted FY 2013-14	Adopted FY 2014-15	Difference
Expense	\$ 36,817,097	\$ 31,012,448	\$ 31,262,327	\$ 249,879
LESS:				
Department Revenues	\$(18,733,019)	\$(16,603,893)	\$ (15,334,726)	\$ 1,269,167
Restricted Fund Balance	\$ (1,630,428)	\$ (1,704,485)	\$ (1,098,249)	\$ 606,236
Net County Funds	\$ 16,453,650	\$ 12,704,070	\$ 14,829,352	\$ 2,125,282
No longer in budget:				
Guilford Adult Health	\$ (408,174)			
Guilford Child Health	\$ (1,117,700)			
ADJUSTED Net County Funds	\$ 14,927,776	* \$ 12,704,070	\$ 14,829,352	\$ 2,125,282

* Staff will continue to identify efficiency gains, discontinued optional programs, etc.

- During FY 2015 the Department of Public Health requested an additional 14.00 positions totaling a net of \$582,467 in the areas of: 1) Community Health, 2) Health Education, 3) Clinical Health, 4) Public Health Administration, 5) Environmental Health and 6) Allied Health. However, due to a limited amount of available funding the FY 2015 Adopted Budget does not include any additional positions for Public Health.
- Finally for FY 2015 the Adopted Budget includes funding (\$100,000) for the Evans Blount Clinic for a contracted Nurse Practitioner (not a permanent county employee). This contract position will assist in improving access to care for uninsured, low-income individuals within Guilford County. The focus of the Nurse Practitioner will be infectious disease management.

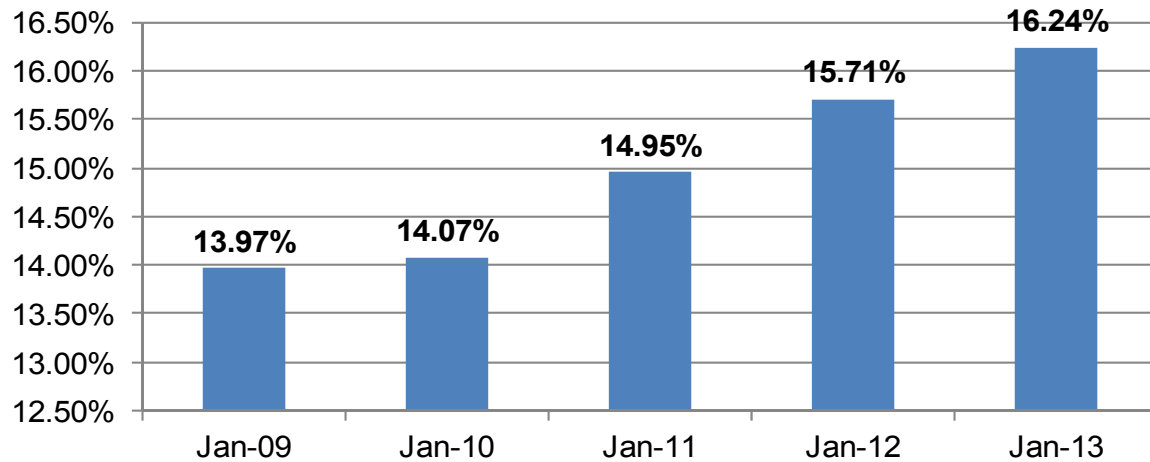
FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- The Guilford County Board of Health addressed issues ranging from petroleum, gas, and other Environmental Risks to Tobacco use and Smoking. They continued to assist the Department with monitoring various funding sources and developing plans for departmental sustainability.
- The dental department continued its growth process with the addition of a new Dental Director.
- Clinical Services added the Centering Pregnancy Model of Prenatal care. This model includes “group appointments” for patients in order to provide peer support during pregnancy and birth.
- Animal Services contracted with Project Bark to provide low cost spay and neutering services for low income households.
- The Health and Environmental Risk Assessment Team restructured as staffing changes occurred to gain more efficiencies.
- This was a challenging year with the addition of NC TRACKS Medicaid Billing System. Early system glitches at the state level trickled down to counties, but Guilford was able to notice more stable revenues at the latter end of the fiscal year.

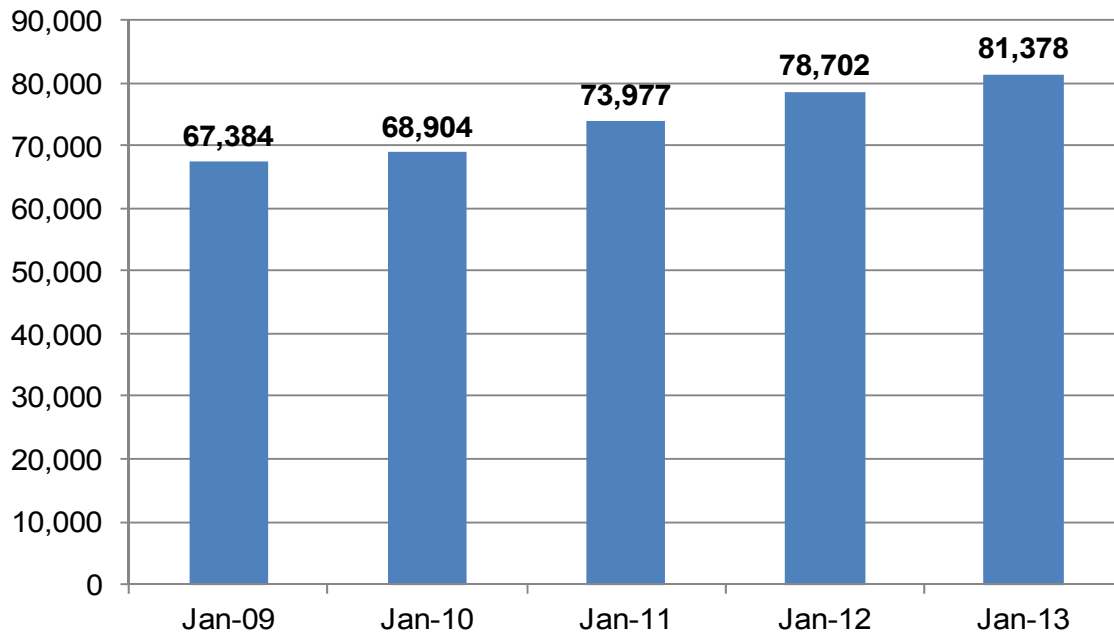
COMMUNITY MEDICAID POPULATION

Many of the Health Department clients are Medicaid-eligible. A change in the number of eligible residents impacts the level of service demand for the department.

% of Population Medicaid Eligible Guilford County



of Medicaid Eligible Citizens Guilford County



KEY PERFORMANCE MEASURES

Measures	FY2013 Actual	FY2014 Estimate	FY2015 Projected	FY2016 Projected
Public Health				
Adult Health				
Community Alternative Program for Disabled Adults -(CAP/DA) waiting list	269	350	370	450
Community Alternative Program for Disabled Children - (CAP/C) waiting list	45	30	40	45
School Health Nurse / Student Ratio	1:2,600	1:2,000	1:2,000	1:2,000
Clinical Services				
Women, Infant and Children (WIC) % of "Base Caseload" within County (State Mandated 97%)	99%	100%	100%	100%
# of Dental Visits Projected	4,818	5,580	6,880	6,880
# of Laboratory Tests Performed	194,378	194,894	195,000	195,000
# of Prescriptions Filled by Pharmacy	42,284	45,540	45,540	45,540
% of Children 24 Month of Age or Below Receiving Required Childhood Immunizations (State Goal is 88%)	95%	96%	98%	98%
# of Maternity Clients Assisted	8,852	8,500	8,500	8,500
# of Family Planning Patient Assisted	11,227	10,000	12,000	12,000
Communicable Disease				
# of STD Clients that Obtain Clinical Services	9,723	8,000	8,000	8,000
# of TB Cases	19	18	17	16
# of Reportable Communicable Diseases Reported	5,673	5,600	5,600	5,600
# of Refugee Clients Assisted within Clinic	6,667	7,000	8,000	8,000
# Refugees Health Assessments Completed within State Mandated 90 Day Timeframe	424	450	500	500
Food and Lodging				
# of Required Food and Lodging Inspections	5,400	5,454	5,509	5,564
% Compliance with Required Inspections	76%	83%	90%	92%
# of Reported Food-Borne Illnesses	94	90	90	90
# of Restaurant Employees Trained in Serve Safe	329	361	397	436
# of Restaurant Employees Successfully Completing Serve Safe	272	299	329	361
Water Quality Program				
# of Required Wastewater System Inspections (Pump Systems)	1,056	1,637	1,229	1,368
% Compliance with Required Wastewater System Inspections	59%	60%	60%	60%
Health Education				
# of Teen Girls Reached Through Teen Pregnancy Prevention Efforts	1,086	850	850	850
# of Citizens Contacted Through STD Outreach Activities	N/A	500	600	600
# of Citizens Tested During STD Outreach Activities	5,371	4,450	4,450	4,450
% of Citizens That Tested Positive for Any STD Through Health Ed Outreach Program	N/A	5%	5%	5%
# of Media Contacts Made to Promote Public Health Prevention Goals and Messaging	11,732	7,900	7,900	7,900
Vital Records				
Average Number of Days for Death Registration (Filed Within 5 Days)	7.0	6.6	6.6	6.9
Average Number of Days for Birth Registration (Filed Within 5 Days)	4.9	4.8	4.8	4.9

FUTURE ISSUES

- Locally, the healthcare marketplace and the various providers of health services have begun to use a computer system called Epic. The Epic software system is gaining momentum nationwide especially among mid-sized and large hospital systems. Recently our Greensboro hospital system approached local county officials and stated that efficiencies and streamlined patient care could be had if the PH Dept adopted the Epic Software system. This option and others will be considered over the next 12 months.

- With the official full rollout of the Affordable Care Act, including the requirement that all citizens must have health insurance by March 2014, all health care entities are constantly monitoring their statistics of new patients entering their various markets. Public Health expects that as more people are insured, revenues from insurance claims will increase.
- As we approach the ending our two-year grant from the Robert Wood Johnson Foundation entitled Sharing Public Health Services, our dental initiative, Project Smile, will have a final report of next steps toward increasing services in our pediatric dental clinics, and possibly expanding into adult dental services.
- Traditionally, PH has depended on State funding for many of our programs. Last year, we received budget reductions in our Maternal and Child Health Program, and in other clinical services programs. These types of cuts are devastating to our programs that critically depend on this funding in order to service the growing populations of needy local individuals and families. We hope that state and federal funding will remain constant in the upcoming year, but contingency plans are being created in case budget cuts continue.
- The need for affordable in-home care for the elderly continues to grow. Our Community Alternatives Program, and our Community Health Response Program are our contribution to this issue. Both of these programs have experienced program changes that challenged our ability to increase the number of patients serviced. These programs will continue to be closely monitored by PH staff for efficiency and effectiveness.
- On May 22, 2014 the Board of Commissioners approved for the consolidating of all human service functions, which includes public health, in to one agency. Public Health staff will work to ensure this directive is properly implemented, so that all citizens of Guilford County continue to receive the highest level of service both now and in the future.

SOCIAL SERVICES

Sam Haithcock, Interim Director

1203 Maple St., P.O. Box 3388, Greensboro, NC 27402 (336) 641-3007

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Further Community Achievement

PRIORITIES: Resident Self-Sufficiency, Youth Development, Workforce Preparedness



Links to County Goals and Strategic Priorities:

COUNTY GOAL: Ensure Community Health & Safety

PRIORITIES: Physical Health, Child and Aging/Disabled Adult Care



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Administration	38,728,820	41,018,251	40,467,365	42,750,455	1,732,204	4.2%	43,631,421
Family Supportive Svcs	25,328,785	26,375,737	26,875,738	25,504,254	-871,483	(3.3%)	25,504,254
Older Adults	1,968,822	1,666,631	1,666,633	1,680,524	13,893	0.8%	1,680,524
Community Alternatives	15,000	15,500	15,500	15,500	0	0.0%	15,500
County Financial Assist	38,521	45,500	45,500	40,500	-5,000	(11.0%)	40,500
Food & Shelter - Needy	0	31,823	31,823	31,823	0	0.0%	31,823
Social Services	66,079,949	69,153,442	69,102,559	70,023,056	869,614	1.3%	70,904,022
EXPENSE							
Personnel Services	32,970,711	33,000,826	32,630,626	34,281,028	1,280,202	3.9%	35,161,994
Supplies & Materials	181,684	312,700	265,567	464,692	151,992	48.6%	464,692
Other Svcs & Charges	4,199,951	4,205,531	4,633,095	4,626,364	420,833	10.0%	4,626,364
Human Svcs Assistance	28,748,371	31,634,385	31,561,271	30,650,972	-983,413	(3.1%)	30,650,972
Capital	0	0	12,000	0	0	0.0%	0
Other	-20,768	0	0	0	0	0.0%	0
Total Expense	66,079,949	69,153,442	69,102,559	70,023,056	869,614	1.3%	70,904,022
REVENUE							
Intergovernmental	47,829,764	48,845,903	48,845,903	50,464,400	1,618,497	3.3%	50,542,931
Charges for Services	535,678	549,000	549,000	498,000	-51,000	(9.3%)	498,000
Miscellaneous Revenues	557,832	620,000	620,000	680,600	60,600	9.8%	680,600
Total Revenue	48,923,273	50,014,903	50,014,903	51,643,000	1,628,097	3.3%	51,721,531
County Funds	17,156,676	19,138,539	19,087,656	18,380,056	-758,483	(4.0%)	19,182,491
Positions	544.000	535.500	536.500	537.500	2.000	0.4%	537.500

DEPARTMENTAL PURPOSE

The Department of Social Services uses a holistic approach to assure safety, promote self-sufficiency and permanency in the lives of adults, children and families through collaboration and partnership within the community. The department operates under four primary divisions: Economic Services, Child Welfare Services, Aging & Adult Services, and Administration.

- The **Economic Services** Division of Social Services assists all families in becoming self-supporting through financial assistance, counseling, community support, teaching skills for daily living, and employment. It administrates numerous Federal economic assistance programs, including access to safe child care for families.
- The **Children Welfare Services** division of Social Services strengthens families by preventing incidents of abuse, neglect or exploitation, and protecting children when these incidents occur. It works to reunite families whenever possible and create new families for children through Foster Care and Adoption Assistance. It assists all families in becoming safe and self-supporting through counseling, community support, and teaching skills for daily living.
- The **Aging & Adult Services** division of Social Services equips elderly or disabled adults and their families with the necessary skills and resources to care for their elderly and disabled members. All services provided are client-centered and place an emphasis upon helping the adult to maintain or increase self-sufficiency. For those elderly and disabled adults who encounter harm, there are services designed to protect these clients from abuse, neglect and exploitation.
- The **Administration** division of Social Services includes General Administration, Economic Services Administration, and Services Administration. Fiscal Operations, Social Services Board expense, as well as operating costs such as Program Support ensures that services and benefits are made available to all eligible County residents in the most professional and cost effective way.

FY 2015 GOALS & OBJECTIVES

- Continue to monitor and transition all eligibility activities from the EIS system to the NC FAST system
- Successful launch of Family Justice Crises Resource Center
- Successful launch of the Visitation, Parenting, & Reception(VPR) Center
- Continue to utilize technology to maximize efficiency and effectiveness of agency

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 Adopted Budget for Social Services has increased by \$869,614 or 1.3%. Because revenues are projected at a higher increase than expenditures, net county funds decreased by (\$758,483) or -4% from the FY 2014 Adopted Budget.
- The Supplies & Materials category of the budget has increased by \$151,992 or 48.6%. The increase is mainly due to software and hardware purchases associated with the Mobile Technology project recommended for funding. The project will assist social workers with completing paperwork required by the State while in the field to increase productivity and reduce errors.
- The Other Services & Charges category has increased by \$420,833 or 10% from the FY 14 Adopted Budget. A large portion of the increase is associated with securing a temporary contract for a vendor that will assist with processing Medicaid applications and recertifications to help complete the transition into the NC Fast system.
- Personnel expenses have increased by \$1,280,202 or 3.9%. A position was added in FY 14 to manage the Family Justice Center Initiative approved by the Commissioners at the January 2014 retreat. Additional overtime and part-time funds are budgeted to provide sufficient staff support as the county transitions to new Medicaid eligibility processes using the state NC FAST system. Funds are also included to cover costs that may be associated with compensation study adjustments.
- A Human Services Director position has been added to the FY 2015 Social Services budget in response to the Commissioners' final determination to proceed with the Human Services Consolidation that will merge the oversight of the Social Services and Public Health Departments. The county may expect to be reimbursed approximately 25% of a new director's salary and benefits.
- Total revenues in the 2015 budget are up by \$1,628,097 or 3.3%. A large portion of the revenue increase is attributed to counties transitioning to the State's case management system, NC FAST, and receiving 75% federal reimbursement for processing Medicaid eligibility cases in the NC FAST system instead of the current Eligibility Information System (EIS) where federal reimbursement is 50%.

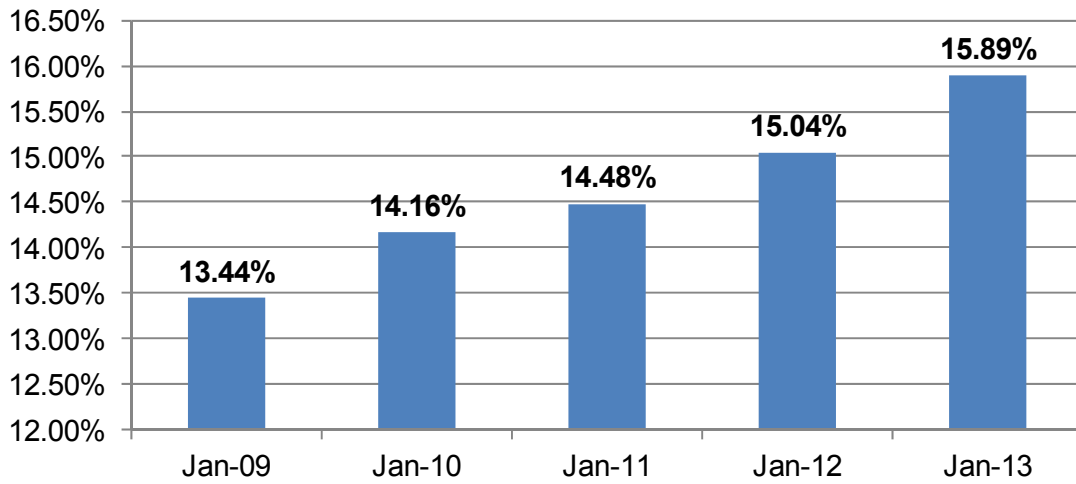
FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- 327 children in foster care as of March 31, 2013-- a reduction of 24 children from March 31, 2012.
- 98.25% of Family & Children Medicaid applications were processed timely in March 2013.
- In the Child Day Care Program, 4,400 children were served in March 2013 with a spending coefficient of 95%
- In Adult Medicaid, 97% of applications were processed timely.
- In FY2012, 55 children were adopted. 62 children have been adopted in FY2013 - a 12.73% increase.
- The Work First Employment Program achieved an "all parent" participation rate of 56.6% for February 2013 (most current available)
- In the Work First Family Assistance Program overdue applications were at 0% in March 2013. 1 overdue review out of 91 total reviews.
- In Food & Nutrition Services, approximately 97% of the 2,167 new applications taken during March 2013 were processed timely.
- Overdue Food & Nutrition Services referrals were at 1.88% as of March 31, 2013. Referrals are up 58%.
- In Adult Protective Services (APS), follow-up has been provided to 77% (143 out of 187) of APS reports that do not meet the statutory criteria.

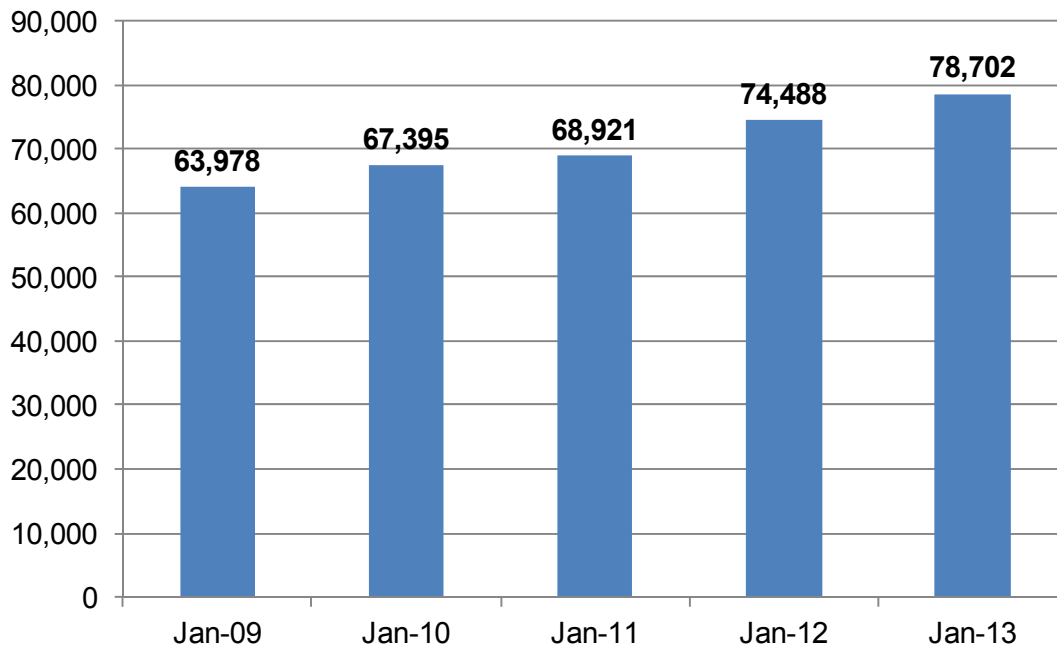
COMMUNITY NEEDS

In addition to other requirements, the Department of Social Services is responsible for determining an individual's eligibility for the federal Medicaid and Food Stamps programs. Eligibility requirements are not set by Guilford County. An increase in the number of persons eligible for these services has a direct impact on the level of demand faced by the department. Below are some graphs that illustrate the demand patterns.

% of Population Medicaid Eligible Guilford County



of Medicaid Eligible Citizens Guilford County



KEY PERFORMANCE MEASURES

Measures	State Standard	2013 Actual	2014 Estimate	2015 Projected	2016 Projected
Social Services					
Administration					
Technology initiatives in progress to improve agencywide efficiency	N/A	15%	25%	50%	70%
Adult & Aging Services					
Adult Foster Care Guardianship caseload per SW	25-30	50	53	58	63
Adult Homes caseload per SW	12	18	19	20	22
Adult Protective Service apps per SW	N/A	32	28	46	50
Adult Protective Service caseload per SW	12	16	16	24	26
In-Home Aide Caseload per SW	40	36	40	40	40
Children, Youth & Families					
Foster Care caseload per SW	15	19	17	17	15
Adoption caseload per SW	15	20	15	15	15
Abuse Assesment Cases per SW	10	20	20	18	26
In-Home Services Cases per SW	10	22	24	20	10
Number of Homes per Licensing Social Worker	15	15	15	15	15
Number of Homes per Placement Social Worker	32	25	25	23	21
Rate of repeat maltreatment	7%	2%	4%	3%	3%
Economic Services					
Average FNS apps per month		3,450	3,228	3,228	2,500
FNS apps per Caseworker		173	161	161	120
FNS Recertification cases per Caseworker		345	344	344	240
F&C Medicaid apps per Caseworker		322	322	322	356
F&C Recertification cases per Caseworker		177	177	177	200
Work First - Employment Services	N/A	32	34	34	43
Work First -Review Workers	N/A	165	338	338	50
Program Integrity-Cases per Investigator	N/A	223	200	177	200
Adult Medicaid apps per Caseworker	N/A	37	63	68	87
Adult Medicaid reviews per Caseworker	N/A	55	54	57	70

FUTURE ISSUES

- Medicaid eligibility expansion in 2014-2015 will mean an increase in the number of people eligible for Medicaid services, which in turn will increase caseloads.
- Continued investment in advanced technology for staff will enable the department to become more efficient, which results in less staff needed to handle caseloads.
- Explore the opportunity to have more out station centers for eligibility programs for easier client access

TRANSPORTATION

Myra Thompson, Division Director

301 West Market St., P.O. Box 3427, Greensboro, NC 27402 (336) 641-4848

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Further Community Achievement

PRIORITY: Resident Self-Sufficiency



Links to County Goals and Strategic Priorities:

COUNTY GOAL: Ensure Community Health & Safety

PRIORITIES: Physical Health



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Human Svcs	2,146,970	1,676,497	1,683,131	1,573,497	-103,000	(6.1%)	1,684,066
Transportation							
Transportation-Human Serv	2,146,970	1,676,497	1,683,131	1,573,497	-103,000	(6.1%)	1,684,066
EXPENSE							
Personnel Services	266,159	315,492	1,016,206	1,009,650	694,158	220.0%	1,065,219
Supplies & Materials	2,940	6,700	27,201	6,700	0	0.0%	6,700
Other Services & Charges	3,433,256	3,838,941	3,124,360	3,274,041	-564,900	(14.7%)	3,274,041
Human Svcs Assistance	797	2,500	2,500	2,500	0	0.0%	2,500
Capital	354,569	59,610	59,610	0	-59,610	(100.0%)	55,000
Other	-	-	-2,546,746	-2,719,394	-172,648	6.8%	-2,719,394
	1,910,751	2,546,746					
Total Expense	2,146,970	1,676,497	1,683,131	1,573,497	-103,000	(6.1%)	1,684,066
REVENUE							
Intergovernmental	1,376,243	1,129,238	1,129,238	1,091,347	-37,891	(3.4%)	1,051,347
Charges for Services	42,023	60,000	60,000	60,000	0	0.0%	60,000
Total Revenue	1,418,266	1,189,238	1,189,238	1,151,347	-37,891	(3.2%)	1,111,347
County Funds	728,704	487,259	493,893	422,150	-65,109	(13.4%)	572,719
Positions	5.500	22.875	22.875	22.875	0.000	0.0%	22.875

DEPARTMENTAL PURPOSE

Guilford County Transportation and Mobility Services helps individuals without access to transportation by providing shared ride services for senior citizens, Medicaid recipients and disabled persons throughout the county and general public transportation to individuals residing outside of the Greensboro and High Point urban areas.

FY 2015 GOALS & OBJECTIVES

- Continue to apply for transportation grants
- Convert part time drivers to full time drivers
- Continue success with meeting safety goals

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The 2015 budget for Transportation has decreased by (\$103,000) or -6.1%. Net county funding has decreased by (\$65,109) or -13.4%.
- The FY 2015 adopted funding for transportation allows the department to continue roughly the same level of services as in FY 2014. Such trips include Medicaid, elderly and disabled, as well as employment trips. Medicaid trips fluctuate and, since the county receives 100% reimbursement for such trips, this could allow for additional trips to be added during the fiscal year.
- Personnel expenses have increased \$698,451 in FY 2015. This reflects the County's decision to manage non-Medicaid trips in-house utilizing current staff and part-time staff that was added in FY 14.
- The Other Services & Charges budget category has decreased by (\$564,900) or -14.7%. Contracted trips have decreased by (\$950,000) or -25%. The department hired part-time staff in FY 14, and as a result the County is now providing non-Medicaid trips in-house using current staff and county-owned vehicles.
- Capital expenses also decreased by (\$59,610) due to the FY 14 budget including funding to purchase transportation vehicles, which is not included in the FY 2015 budget.

In addition to Medicaid trips, other types of transportation trips are reimbursable to the County due to federal and state grants. The County can choose to provide trips up to the allocated grant amount, or provide additional funding to meet service demand. See the chart below for the different type of non-Medicaid trips the County provides.

Transportation Type	Acronym	Trip Purpose	Source of Funds
Home Community Care Block Grant	HCCBG	Elderly	Federal/ State
Job Access & Reverse Commute	JARC	Jobs/Child Care	Federal
Rural General Public	RGP	Rural Residents	State
Elderly & Disabled Transportation Assistance	EDTAP	Elderly/Disabled	State
Employment Transportation Assistance	ETA	Jobs	State
High Point Urban	HP Urban	Urban	State
Community Transportation Program	CTP	Rural Residents	Federal/ State

KEY PERFORMANCE MEASURES

Measures	FY2012 Actual	FY2013 Estimate	FY 2014 Projected	FY 2015 Projected
Transportation				
Trips	187,534	150,000	150,000	150,000
Bus Tickets	31,620	30,558	35,000	35,000
Gas Vouchers	31,863	32,000	35,000	35,000
Taxi Vouchers	40	4,500	40	40
Cost per vehicle revenue hour	N/A	N/A	\$ 26.00	\$ 26.00

VETERANS' SERVICES

Brenda Spach, Director 301 W. Market St., GSO, NC 27401 / 505 E. Green St., High Point, NC (336) 845-7929

Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Further Community Achievement*

PRIORITY: *Resident Self-Sufficiency*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Veteran Services	111,950	121,372	121,375	124,772	3,400	2.8%	127,826
EXPENSE							
Personnel Services	108,386	117,432	117,432	120,832	3,400	2.9%	123,886
Supplies & Materials	385	435	436	435	0	0.0%	435
Other Services & Charges	3,179	3,505	3,507	3,505	0	0.0%	3,505
Total Expense	111,950	121,372	121,375	124,772	3,400	2.8%	127,826
REVENUE							
Intergovernmental	1,452	1,452	1,452	1,452	0	0.0%	1,452
Total Revenue	1,452	1,452	1,452	1,452	0	0.0%	1,452
County Funds	110,498	119,920	119,923	123,320	3,400	2.8%	126,374
Positions	2.000	2.000	2.000	2.000	0.000	0.0%	2.000

DEPARTMENTAL PURPOSE

The Veteran's Affairs office advises local veterans and their dependents of their rights and entitlements under various federal and state laws, counsels them, and actively assists them with completing forms, obtaining supporting documentation, and then assists in forwarding this material to the North Carolina Department of Veterans' Affairs.

FY 2015 GOALS & OBJECTIVES

- Developing a database for tracking claims submitted by this department to VA (this is currently in progress) is a goal of the department. This spreadsheet will include name of claimant, period of war, relationship to veteran, date and type of claim, and date of VA decision and outcome/results. There will be no additional cost for this database.

- The department also has a new employee (hired in March 2013) to train on department's budget process. This is another goal of the Veterans department.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The Veterans Services Office FY15 budget increased by \$3,400 or 2.8%.
- The Veterans Services Office budget remained relatively constant with an increase for the county wide merit.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- The Veterans' Services office continues to assist Guilford County's 34,000 veterans.
- VA benefits paid to Guilford County's Veterans total approximately \$139,242,000 for compensation, pension, education and vocational rehabilitation, medical care, and dependent benefits. These are federal, tax-free dollars spent, primarily, in Guilford County.
- The Veteran's Services Department is seeing more young veterans from the Gulf War, Iraq and Afghanistan Wars.

KEY PERFORMANCE MEASURES

Measures	FY12-13	FY13-14	FY14-15	FY 15-16
	Actual	Estimate	Projected	Pojected
Veteran's Services				
Number of veterans and their dependents survivors assisted	1,650	1,700	1,750	1,750
Amount of veterans helped obtain documentation supporting veterans, dependents, survivors claims	950	1,000	1,025	1,025
Number of veterans helped apply for DVA benefits for eligible veterans and their dependents/survivors	1,275	1,325	1,350	1,350
Prepared DVA forms for veterans & dependants	2,575	2,650	2,675	2,675

FUTURE ISSUES

- The department continues to operate two offices (High Point and Greensboro) with a limited staff. Budget reductions would force the closure of one of these offices.
- The number of veterans to be served will continue to increase, as those returning from service become eligible for benefits due to age and those newly discharged veterans return from Iraq and Afghanistan.



Public Safety

Public Safety activities are designed to protect the safety of Guilford County residents and visitors. Whether it is through the provision of emergency medical transportation in times of crisis, animal control services or the enforcement of criminal and civil laws and ordinances, all of Guilford County's public safety activities are organized to safeguard our residents' and visitors' well-being.

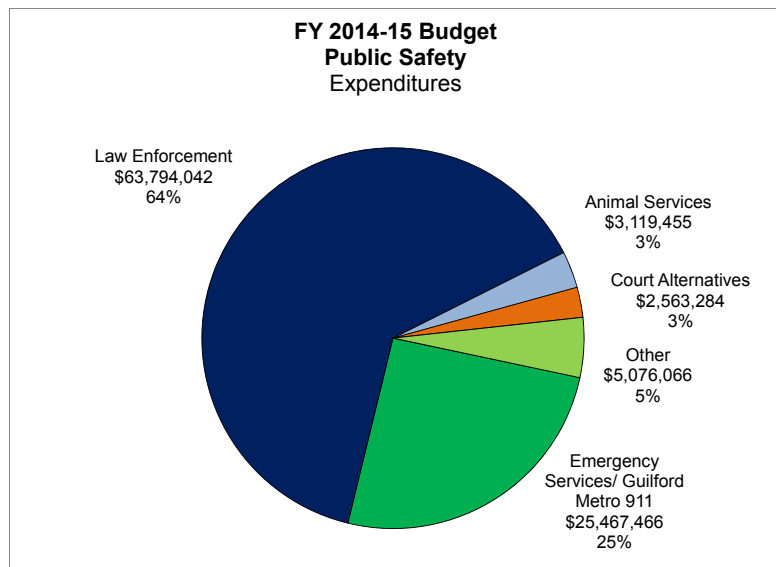
Public Safety expenditures include:

- Emergency Services
- Court Alternatives
- Inspections
- Other Protection
- Law Enforcement (Sheriff)
- Animal Services
- Security

Expenditures

Guilford County will spend \$100,020,313 for Public Safety in FY 2014-15, an increase of approximately \$2.55 million or 2.6% over the FY 2013-14 Adopted Budget. Public Safety accounts for approximately 18% of the total expenditures for the county.

The FY 2014-15 Adopted Budget includes eight new Detention Officer positions for Law Enforcement to enhance staffing in the county's detention centers. An increase in federal and state inmate fee revenue will fully offset the cost of the new positions. Additional funds are also provided for equipment maintenance at the Greensboro Detention Center and to replace 40 high mileage vehicles.



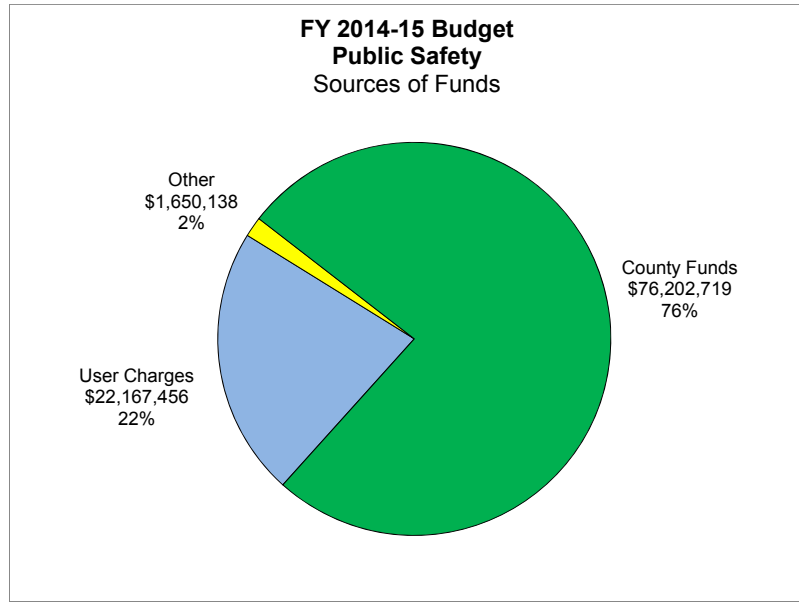
The Emergency Services (ES) budget includes 12 new positions to staff the new Reedy Fork ambulance base. Additional revenue from an increase in calls will offset most of the additional personnel expense. The county's \$350,000 share of space in the City of Greensboro's Reedy Fore Fire Station will come from capital funds during FY 2014-15. The cooperative shared-space agreement with Greensboro means the county will avoid having to build a stand-alone \$3 million ambulance base. Funds are also included in the ES budget for replacement ambulances and a truck and increases in the county's costs of medical supplies and drugs.

The share of calls to the Guilford-Metro 911 Emergency Communications Center increased for county services increased from 32% to 34%. Consequently, the county's share of GM911's net expenses will increase in FY 2014-15 by \$245,000.

One vacant position in Inspections is eliminated in the FY 2014-15 budget.

Revenues

Most (76%) of Public Safety services are funded from general County funds. User fees and charges, primarily from charges for ambulance service and various Sheriff Department fees, will generate (22%) of the Public Safety revenues. The remaining funds will come from the federal and state government, fund balance, and other minor revenues.



	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Department							
Animal Services	\$2,858,129	\$3,092,266	\$3,110,449	\$3,119,455	\$27,189	0.9%	\$3,144,057
Court Alternatives	\$2,144,123	\$2,424,002	\$2,424,006	\$2,563,284	\$139,282	5.7%	\$2,733,723
Emergency Services	\$24,173,489	\$24,520,231	\$24,830,888	\$25,467,466	\$947,235	3.9%	\$26,968,524
Inspections	\$1,947,480	\$2,064,675	\$2,065,112	\$2,053,242	(\$11,433)	-0.6%	\$2,077,006
Law Enforcement	\$64,386,189	\$62,385,387	\$64,573,209	\$63,794,042	\$1,408,655	2.3%	\$64,682,826
Other Protection	\$1,274,295	\$1,456,596	\$1,503,332	\$1,389,936	(\$66,660)	-4.6%	\$1,410,583
Security	\$1,496,367	\$1,526,507	\$1,526,509	\$1,632,888	\$106,381	7.0%	\$1,640,643
Total Expenditures	\$98,280,072	\$97,469,664	\$100,033,505	\$100,020,313	\$2,550,649	2.6%	\$102,657,362
Sources of Funds							
Federal & State Funds	\$1,333,198	\$483,705	\$986,780	\$439,361	(\$44,344)	-9.2%	\$341,134
User Charges	\$20,840,082	\$19,853,641	\$19,853,641	\$22,167,456	\$2,313,815	11.7%	\$20,940,760
Other	\$1,995,244	\$763,346	\$828,682	\$824,515	\$61,169	8.0%	\$795,373
Fund Balance	\$2,598,873	\$241,538	\$978,889	\$386,262	\$144,724	59.9%	\$382,925
County Funds	\$71,512,675	\$76,127,434	\$77,385,513	\$76,202,719	\$75,285	0.1%	\$80,197,170
Sources of Funds	\$98,280,072	\$97,469,664	\$100,033,505	\$100,020,313	\$2,550,649	2.6%	\$102,657,362
Permanent Positions	983.550	982.300	982.300	1,001.250	18.950	1.9%	1,001.250

ANIMAL SERVICES

Scott Greene, Interim Manager, Animal Control
Marsha Williams, Director, Animal Shelter

1203 Maple St., Greensboro, NC 27405 (336) 641-3566
4525 W. Wendover Ave., Greensboro, NC 27409 (336) 297-5020

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Ensure Community Health & Safety
PRIORITY: Physical & Environmental Health



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Animal Shelter	1,797,298	1,915,388	1,932,067	1,958,351	42,963	2.2%	1,935,697
Animal Control	1,060,831	1,176,878	1,178,382	1,161,104	-15,774	(1.3%)	1,208,360
Animal Services	2,858,129	3,092,266	3,110,449	3,119,455	27,189	0.9%	3,144,057
EXPENSE							
Personnel Services	847,159	938,244	938,244	952,521	14,277	1.5%	974,993
Supplies & Materials	35,685	18,425	20,426	18,925	500	2.7%	38,425
Other Services & Charges	1,914,038	2,068,311	2,081,893	2,090,435	22,124	1.1%	2,095,723
Capital	61,248	67,286	69,886	57,574	-9,712	(14.4%)	34,916
Total Expense	2,858,129	3,092,266	3,110,449	3,119,455	27,189	0.9%	3,144,057
REVENUE							
Charges for Services	706,358	670,841	670,841	665,289	-5,552	(0.8%)	652,164
Miscellaneous Revenues	2,466	0	15,014	40,000	40,000	0.0%	40,000
Total Revenue	708,824	670,841	685,855	705,289	34,448	5.1%	692,164
County Funds	2,149,305	2,421,425	2,424,594	2,414,166	-7,259	(0.3%)	2,451,893
Positions	16.250	16.250	0.000	16.500	0.250	1.5%	16.500

DEPARTMENTAL PURPOSE

Guilford County **Animal Control** is responsible to the citizens of the county for the prevention and spread of rabies. This is accomplished through an aggressive dog / cat rabies vaccination program, including low cost rabies clinics throughout the county and low cost home vaccinations. Animal Control also responds to all vicious animal calls as priorities. The department works toward the elimination of abuse and suffering of animals. Animal Control enforces County ordinances regarding animals, including the issuance of warrants and/or

citations to violators and the seizure of animals from owners found to be in violation of the ordinances.

The **Animal Shelter** humanely secures and cares for animals found in violation of County ordinances and for lost animals. In the case of the latter, the Shelter actively pursues returning those animals to their owners.

FY 2015 GOALS & OBJECTIVES

- Continue to develop strategies for handling the large volume of animals housed at the county animal shelter.
- Continue to seek options for replacing the existing county animal shelter, as highlighted in the County's existing Capital Investment Plan.
- Continue to educate the public about and enforce the new unattended tethering ordinance.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 Adopted Budget decreases county funding for Animal Services by (\$7,259) or -0.3%.
- For FY 2015, Animal Control is expected to replace one high priority vehicle rather than the initial estimate of two vehicles as approved in the FY 2014 budget. This allowed for additional funding to replace a washer and dryer at the county animal shelter in FY 2015.
- Finally for FY 2015 a quarter (25% or 0.250) of the former animal control supervisor's (who now manages the Environmental Health division of Public Health) time has been allocated to the animal control budget to assist with transitioning duties to a new animal control manager.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

Animal Shelter

- Partnered with The Salon and Spa at All Pets Considered to have shelter animals groomed and bathed before going into adoption.
- Attended conferences and invited a shelter veterinarian to meet with the staff and board to look at the shelter and its operations to improve sanitation and disease control.
- Started a New Building Campaign to help raise money for a new Animal Shelter in Guilford County.

- Extended the operational hours of our Spay and Neuter program from three days to five days per week with one day being dedicated to Wellness. Implemented a free wellness checkup for any dog or cat adopted from the shelter or other rescue organizations.
- Continued to improve the shelter visibility through social media and reaching a wide customer base by joining Instagram.
- Defined our volunteer program to help make it easier to utilize the gifts and talents of our volunteer base.
- Partnered with community leaders to start a project to help people build fences for their dogs now that an unattended tethering ordinance has been passed. This organization is called Unchained Guilford. Developed an Unchained Guilford Website and Facebook page.
- Continued to partner with the Humane Society of the United States to save hundreds of animals from abuse and neglect.
- Purchased new cat housing that will help keep the spread of disease and the stress level for the cats low.
- More staff members have been rabies certified to help ensure all animals housed at shelter or leaving shelter are rabies vaccinated.

Animal Control

- Responded to 29 positive cases of rabies in wild animals.
- Guilford County approved a prohibition of unattended tethering (November 2013).
- Provided 744 rabies vaccinations in two days (Fox 8 Clinic).
- Responded to 1,235 welfare checks for possible neglected animals.
- Responded to 3914 animals running loose.
- Animal Control worked with local animal rescue groups to get a “Pet Responsibility” class taught in multiple fourth grade classes in Guilford County.
- Guilford County partnered with Project Bark to administer the spay/neuter program for the county.
- Provided 2,307 rabies vaccinations in our low cost rabies clinics.

KEY PERFORMANCE MEASURES

Measures	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected
Animal Services				
Animal Shelter				
# of Animals Received	17,080	17,500	17,500	17,500
# of Animals Reclaimed	1,000	1,000	1,120	1,120
# of Animals Adopted	4,238	4,400	7,100	7,100
# of Animals Euthanized	7,420	7,000	7,200	7,200
# of Animals Escaped / Died	1,045	1,000	970	970
# of Rabies Observations	270	300	250	250
# of Rabies Vaccinations (All Adoptions and Reclaims)	4,727	5,500	6,975	6,975
# of Spay / Neuter Surgeries Performed	4,468	5,000	4,200	4,200
Animal Control				
# of Dispatched Calls	17,108	16,750	16,500	17,500
# of Dispatched Calls per Officer	171	167	165	175
# of Animals Seized	5,815	5,698	5,585	5,900
# of Calls for Animals running loose	3,914	3,836	3,759	4,000
# of Trips to Animal Shelter	3,101	3,039	2,978	3,200
# of Animal Bite Cases	764	680	665	800
# of Positive rabies reports	29	15	14	13
Rabies Cases as a % of Total Animals Seized	0.50%	0.30%	0.30%	0.20%

FUTURE ISSUES

Animal Shelter

- Budget is a challenge because of the increase in medical and cleaning supplies.
- Employee medical insurance cost has increased.
- Building is old and in need of continued repair.
- Number of animals arriving has increased, while space to house them has decreased.

Animal Control

- Implement the education phase of the unattended tethering ordinance (3-1-14 to 3-1-15).
- Implement the warning phase of the unattended tethering ordinance (3-1-15 to 9-1-15).
- Implement the enforcement phase of the unattended tethering ordinance (9-1-15).

COURT ALTERNATIVES

Doug Logan, Director

15 Lockheed Court, Greensboro, NC 27409 (336) 931-0917

Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Ensure Community Health & Safety*

PRIORITY: *Effective Crime Prevention, Courts, & Detention Services*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Detention Services	2,144,123	2,424,002	2,424,006	2,563,284	139,282	5.7%	2,733,723
Court Alternatives	2,144,123	2,424,002	2,424,006	2,563,284	139,282	5.7%	2,733,723
EXPENSE							
Personnel Services	1,672,914	1,903,182	1,907,654	1,914,584	11,402	0.6%	1,957,953
Supplies & Materials	132,191	169,600	166,403	253,230	83,630	49.3%	164,000
Other Services & Charges	339,018	351,220	349,949	368,470	17,250	4.9%	571,770
Capital	0	0	0	27,000	27,000	0.0%	40,000
Total Expense	2,144,123	2,424,002	2,424,006	2,563,284	139,282	5.7%	2,733,723
REVENUE							
Intergovernmental	27,138	46,870	46,870	47,064	194	0.4%	47,064
Charges for Services	1,059,570	1,392,996	1,392,996	1,712,052	319,056	22.9%	1,712,052
Miscellaneous Revenues	190	195	195	515	320	164.1%	515
Total Revenue	1,086,898	1,440,061	1,440,061	1,759,631	319,570	22.2%	1,759,631
County Funds	1,057,225	983,941	983,945	803,653	-180,288	(18.3%)	974,092
Positions	35.000	33.000	33.000	33.000	0.000	0.0%	33.000

DEPARTMENTAL PURPOSE

The Court Alternatives Department provides Juvenile Detention Services, Community Outreach, and Gang Prevention & Intervention Programs. The main focus of the department is to provide safe & secure custody of court involved youth while they await adjudication.

FY 2015 GOALS & OBJECTIVES

- Through responsibility & accountability ALL employees will provide services that support the juvenile's Physical, Emotional, Educational and Social Development. Court Alternatives/JDC will strive for cost effectiveness and efficiency consistent with high professional standards.
- Juvenile Detention Division will continue to offer Community Outreach & Gang Awareness throughout Guilford County Schools
- Measure and produce quarterly reports that outline criminal & gang activities in low performing schools, utilize this information as an opportunity to apply for grants/aid that will assist with creating positive intervention programs

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The Court Alternatives expense budget will increase by \$139,282, or 5.7%. This increase is more than offset by additional revenues of \$319,570 as a result of an increase in number of children housed in the detention center and budgeting revenues closer to prior year actual receipts. County support for the department will decrease by (\$180,288) or -18.3%.
- **Current subsidy rates are \$122 in-county & \$244 out-of-county per day.** Subsidy rates **may** increase by \$20 to \$142 for in-county juveniles and to \$284 for out-of-county juveniles housed at the center.
- Due to the possible closing of other juvenile detentions throughout the State, Guilford County Juvenile Detention Center will be available to detain 10 to 15 additional juveniles per day, at the out-of-county detention/subsidy rate.
- A position reduction was considered for the Court Alternatives department. However, due to the possible juvenile detention closings throughout the state, and more importantly within the immediate area, the position remains in the Court Alternatives recommended budget.
- Funds were added into the Court Alternatives for Alcohol and Drug Services that were not previously included
- A dishwasher and food warmer were requested, but are not included in the 2015 recommended budget. In accordance with the large equipment replacement schedule, an industrial sized washer and dryer will be replaced this year.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Established and implemented the Prison Rape Elimination Act (PREA) policy as mandated by the United States Department of Justice (Juvenile Facility Standard) to eliminate sexual harassment and sexual abuse for juveniles who are held in confinement.

- No major incidents involving staff and/or juveniles occurred during the fiscal year.
- Community Outreach Team (G.R.I.P – Gang Recruitment Intervention & Prevention) completed numerous activities with churches and community partners.
- G.R.E.A.T Officers in the department continued a very productive partnership with the Guilford County schools to offer intervention/prevention classes to the students and staff.
- Monitored legislation that may raise the age of juvenile jurisdiction.
- All juvenile detainees completed end of grade testing.
- Maintained standards with Federal Nutrition guidelines and received breakfast, lunch, and afterschool snack reimbursements.
- Assisted with the newest “updated” version of the department’s website – on-going.
- Ongoing training and recertification for all employees – on-going.
- Provided facility tours for organizations and families as a community service to assist with early interventions & preventions with unruly or misguided youth.

KEY PERFORMANCE MEASURES

Measures	FY2013	FY2014	FY2015	FY2016
	Actual	Estimate	Projected	Projected
Court Alternatives				
<i>Juvenile Detention Center</i>				
Total admissions	426	500	500	500
Guilford County admissions	304	260	260	260
Admissions from outside Guilford County	122	240	240	240
Cost per bed day	\$328	\$235	\$235	\$235
Average length of stay	16	21	21	21
Average daily population	18	29	29	29

FUTURE ISSUES

- Due to the proposed closing of two juvenile detention centers within the state, juveniles’ numbers and revenues may increase for Guilford County Juvenile Detention. As we

agree to accept additional juveniles, the need to hire additional staff can be postponed by providing on line staff with some overtime.

- The facility was occupied in 1998 and some of the major safety & kitchen equipment will need to be replaced, due to years of usage.
- Potential changes in the state law which would change the age jurisdiction from 16 to 18 would significantly increase the juvenile population and the need for additional staffing.
- Due to continued state mental health reforms, the facility will be serving more juveniles with severe mental issues for longer periods of time.
- The merging of the Juvenile Justice system into the North Carolina Public Safety Department may change the policy and procedures related to juvenile prevention and intervention.

EMERGENCY SERVICES

James L. Albright, Director

1002 Meadowood Rd., Greensboro, NC 27409 (336) 641-7565

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Ensure Community Health & Safety

PRIORITY: Injury Prevention & Emergency Response



BUDGET SUMMARY

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	\$ Change	% Change	FY 2016 Plan
EXPENSES							
Administration	1,280,467	1,351,933	1,237,749	1,326,650	-25,283	-1.9%	1,566,103
Emergency Management	469,459	439,486	450,120	482,335	42,849	9.7%	522,959
Communication	783,882	750,361	753,861	774,613	24,252	3.2%	951,700
Garage	240,153	232,807	277,020	249,699	16,892	7.3%	239,173
Medical	17,479,935	17,516,820	17,751,671	18,296,542	779,722	4.5%	19,252,085
Fire	1,912,385	2,197,663	2,329,306	2,061,073	-136,590	-6.2%	2,136,501
Emergency Services	22,166,281	22,489,070	22,799,727	23,190,912	701,842	3.1%	24,668,521
EXPENSES							
Personnel Services	14,642,098	15,503,954	15,503,954	15,935,422	431,468	2.8%	16,415,781
Supplies & Materials	1,218,627	1,304,762	1,593,541	1,644,195	339,433	26.0%	1,809,600
Other Services & Charges	4,205,743	4,154,954	3,977,997	4,457,141	302,187	7.3%	4,812,143
Capital	2,101,453	1,525,400	1,724,235	1,154,154	-371,246	-24.3%	1,631,000
Other	-1,640	0	0	0	0	0.0%	0
Total Expenses	22,166,281	22,489,070	22,799,727	23,190,912	701,842	3.1%	24,668,524
REVENUE							
Intergovernmental	133,968	75,000	77,192	75,000	0	0.0%	75,000
Charges for Service	14,242,058	13,375,250	13,375,250	14,800,125	1,424,875	10.7%	14,906,250
Other Financing Sources	29,831	15,000	15,000	15,000	0	0.0%	15,000
Miscellaneous Revenues	125,100	137,521	137,521	170,000	32,479	23.6%	137,521
Total Revenues	14,530,957	13,602,771	13,604,963	15,060,125	1,457,354	10.7%	15,133,771
County Funds	7,635,324	8,886,299	9,194,764	8,130,787	-755,512	-8.5%	9,534,753
Positions	222.000	222.750	222.750	234.750	12.000	5.4%	234.750

DEPARTMENTAL PURPOSE & GOALS

Guilford County Emergency Services strives to provide the highest standards of service to everyone who lives, works or visits the County in the areas of Fire and Life Safety Services, Emergency Medical Services (EMS), Emergency Management and Hazardous Materials. Additionally, the Department operates a self-contained Fleet Maintenance Facility to assure that all vehicles and equipment in the various divisions are available for immediate response to the maximum extent possible.

FY 2015 GOALS & OBJECTIVES

- Continue to enhance the disaster resiliency by providing an all hazards, emergency management program that meets nationally recognized standards.
- Continue to strive for increased efficiency and effectiveness with regards to Fire and Life Safety Inspections throughout the county.
- Continue to evaluate the role of Guilford County EMS as a mobile integrated healthcare practice provider.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 Adopted Budget decreases county funding to Emergency Services by (\$755,512) or -8.5%. This is largely due to an increase in projected ambulance fees collected over the FY 2014 Adopted Budget totaling \$1.4 million dollars.
- The budget includes 12 additional EMS positions plus on-going operating expenses totaling \$980,995 to staff the new Reedy Fork EMS base. This county will “buy into” the new City of Greensboro Reedy Fire State at a cost of approximately \$350,000 (to be allocated during the fiscal year once the agreement is finalized). This cooperative shared space arrangement allows the county to avoid building a stand-alone \$3 million EMS base station in the same area. The facility is expected to open sometime in the early fall of 2014.
- In addition to the positions above, Emergency Service also requested an additional 17.25 positions in the areas of EMS (for additional supervision), Fire Administration (additional manpower) and Emergency Management (to continue with the on-going development of the County’s Continuity of Operations Planning – COOP). However, for FY 2015, the above-mentioned 12 EMS positions for the opening of the Reedy Fork station are the only additional positions included within Emergency Services for the upcoming fiscal year.
- The budget includes \$1,000,000 to replace four high-priority ambulances and one truck. The ambulances, on average, have over:
 - 293,000 or more total miles

- Drive 32,000 or more miles per year
 - Are considered in “poor” condition.
- The FY 2015 Adopted Budget also includes increased funding (\$320,500) for items such as Medical Supplies and Drugs, as the cost of these items continues to increase dramatically.
 - Finally, the FY 2015 Adopted Budget includes \$333,854 for on-going replacement of various large equipment / technology needs, such as cardiac monitors, stretchers, ePCR tablets, MCT replacements and Mobile Gateways laptop replacements.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- The Emergency Management Division managed the Disaster Response and Recovery efforts from the March 6-7, 2014 Ice Storm which received a Federal Disaster Declaration for Public Assistance.
- The Emergency Management Division coordinated or participated in 12 multi-agency exercises evaluating the community’s ability to respond to and recover from major emergencies.
- The Emergency Management Division provided 21 training presentations to over 700 individuals on disaster management or disaster preparedness topics.
- The Emergency Management Division activated the Emergency Operations Center 4 times and utilized WebEOC on 11 incidents and planned events to coordinate response and recovery activities with partner agencies.
- The Emergency Management Division supported the update process of 79 Continuity of Operations Plans, and other supporting plans in Emergency Management.
- The EMS Division responded to greater than 63,000 incidents with 75,000 unit responses and transported 44,000 patients to local healthcare facilities. EMS admin responded to over 1,000 incidents.
- The EMS Division also provided coverage to special events including the Wyndham Golf Tournament, US Figure Skating Championship, Gate City Marathon, the High Point Furniture Market, and ACC Basketball Tournaments.
- The EMS Division implemented additional unit coverage on January 1, 2012, that allowed them to better serve the citizen’s medical needs with Paramedic level response to all 911 calls within residences. This increase in coverage also assisted in improving response times in all response categories, from non-emergency to imminent life threatening events. After a full fiscal year of operations, it is clear this has resulted in system improvement due to better deployment of resources and improved response times.

- The EMS Division continued to work with the NC Office of EMS and GTCC in a diversity recruitment campaign utilizing local billboards in both Greensboro and High Point along with activities at various public event venues.
- Continued to enhance patient outcome of cardiac arrest incidents with the implementation of a comprehensive program of education and induced hypothermia. Through Cone Health, EMS has enrolled greater than one hundred patients in the induced hypothermia program, with a resultant discharge rate of ~67%. This is tremendous achievement, given the national average for resuscitation of cardiac arrest victims is ~5% with a significantly lower discharge rate.
- The Guilford County Fire Marshal's Office had a series of significant transitions in FY 2013 that continued to have impact into FY 2014. Specifically, through the enhanced voluntary retirement program, three tenured staff members with greater than 100 years of combined service to the County retired (this is nearly half of the FMO staff). The void created by these retirements impacted productivity, and currently the division is just returning to full staffing however the experience base has been dramatically reduced. Fire Inspections staff conducted a total of 2,035 inspections during calendar year 2012. Routine maintenance inspections accounted for 850 (excluding Guilford County Schools). This currently represents a compliance rate of 43% with the state mandate as of 12/31/12. New Construction/Plan Review inspections accounted for 466 inspections.
- Additionally, 719 Guilford County Schools' properties were inspected with a state compliance rate of 35% as of 12/31/12 (one of the retirees was the Level 3 Fire and Level 3 electrical inspectors responsible solely for school inspections and this position is currently vacant). Approximately 400 hours of staff time were committed to training and instruction to Guilford County School staff addressing the school fire and safety program. Topics covered included Fire Code & General Statute compliance, development and training on the fire drill and evacuation program, proper procedure for emergency notification, and individual school consultations.
- Fire Investigation staff performed a total of 112 investigations of which 42% were determined to be intentional, 56% were determined to be unintentional and 2% remain undetermined. Fire Investigation Educational Initiatives for 2012 included 25 juvenile fire setters participating in the Juvenile Fire Setters Assessment Program. Of the 25 participants, all were referred to the Juvenile Fire Setters Program for education and follow up counseling. Four participants were referred directly to Guilford County Behavioral Health for additional mental health assessment and counseling.
- Fire Operations has continued to provide support to the contracted fire departments in the County through response and training opportunities, as well as hazardous materials response and mitigation. The continued issue of limited manning for fireground operations is of great concern for the success and safety of the fire service.

KEY PERFORMANCE MEASURES

Measures	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected
Administration				
Percent of vendors paid in 2 business days or less from the time an invoice is received	95%	99%	99%	99%
Percent of Emergency Medical Services billings are paid by customers	72%	73%	75%	75%
Percent of Fire Marshal billings are paid by customers	80%	80%	85%	85%
Percent of department calls that are received and routed to the correct entity	98%	98%	99%	99%
Emergency Management				
Number of event exercises conducted to evaluate program effectiveness	14	12	6	6
Percent of the time the WebEOC program is utilized to coordinate information for incidents requiring activation of the Emergency Support Functions	100%	100%	100%	100%
Percent of the time After Action Reports' are completed for major incidents or exercises where Emergency Support Functions are coordinated	95%	90%	90%	90%
Percent of attendees in preparedness trainings or events that feel better prepared to handle a disaster	85%	90%	90%	90%
Percent of businesses and outside entities wanting disaster planning assistance that are contacted within 5 business days or less	100%	100%	100%	100%
Percent of Emergency Management Accreditation Program (EMAP) standards that the County is compliant with each fiscal year	40%	52%	75%	95%
Percent of disaster plans for Guilford County that are up-to-date and support incidents that could occur in the region	100%	100%	100%	100%
Garage				
Percent of the time emergency vehicles are available to be in duty	99%	99%	99%	99%
Percent of critical vehicle failure (Critical vehicle failure takes place during an emergency response)	0.01%	0.01%	0.01%	0.01%
Percent of successful repairs completed in the first vehicle visit	97%	99%	99%	99%
Percent reduction in costs for maintenance/repair work on emergency vehicles in the Emergency Services Garage compared to average outsourcing estimates	80%	88%	92%	98%
Percent of maintenance/repairs done in the Emergency Services Department Garage	97%	98%	99%	99%
Minimize patient accidents by keeping stretcher failure percentage usage low (Incidents/1000 patients transported)	99.99%	99.99%	100.00%	100.00%
Percent of Preventive Maintenance that is done on time when scheduled	78.00%	90.00%	95.00%	95.00%
Medical Services				
Percent of patients with ROSC from cardiac causes discharged from the hospital alive field resuscitation rate)	41%	40%	40%	40%
Percent of emergency calls responded to in 10 minutes or less	35%	35%	35%	35%
Percent of emergency calls responded to in 10 minutes or less	86%	84%	90%	90%
Percent of customer satisfaction survey responses with a satisfactory or better answer	93%	92%	92%	92%
Emergency calls per paramedic	345	345.8	350	350
Emergency calls per ambulance hours resulting in transport (UHUt should not exceed 0.40)	0.32	0.37	0.39	0.43
Fire Services/Hazardous Materials				
Percent of plans submitted that are reviewed in 10 business days or less from the time of the request	83%	90%	90%	90%
Percent of new construction inspections conducted within 2 business days or less from the time of the request	60%	80%	90%	90%
Percent of unscheduled vendor requests for fire and life safety inspections for structures	100%	100%	100%	100%
Percent of incendiary fires vs. accidental fires	34%	36%	36%	36%
Percent fire support unit engaged in on scene fire ground activities	43%	48%	48%	48%
Percent of the time the Guilford County Hazardous Materials team responded in 30 minutes or less to an incident	20%	18%	25%	25%

FUTURE ISSUES

- The Department of Emergency Services, through provision of EMS, Fire/Hazardous Materials and Emergency Management resources are a critical component of the counties infrastructure in providing safe and healthy communities. As such, Emergency

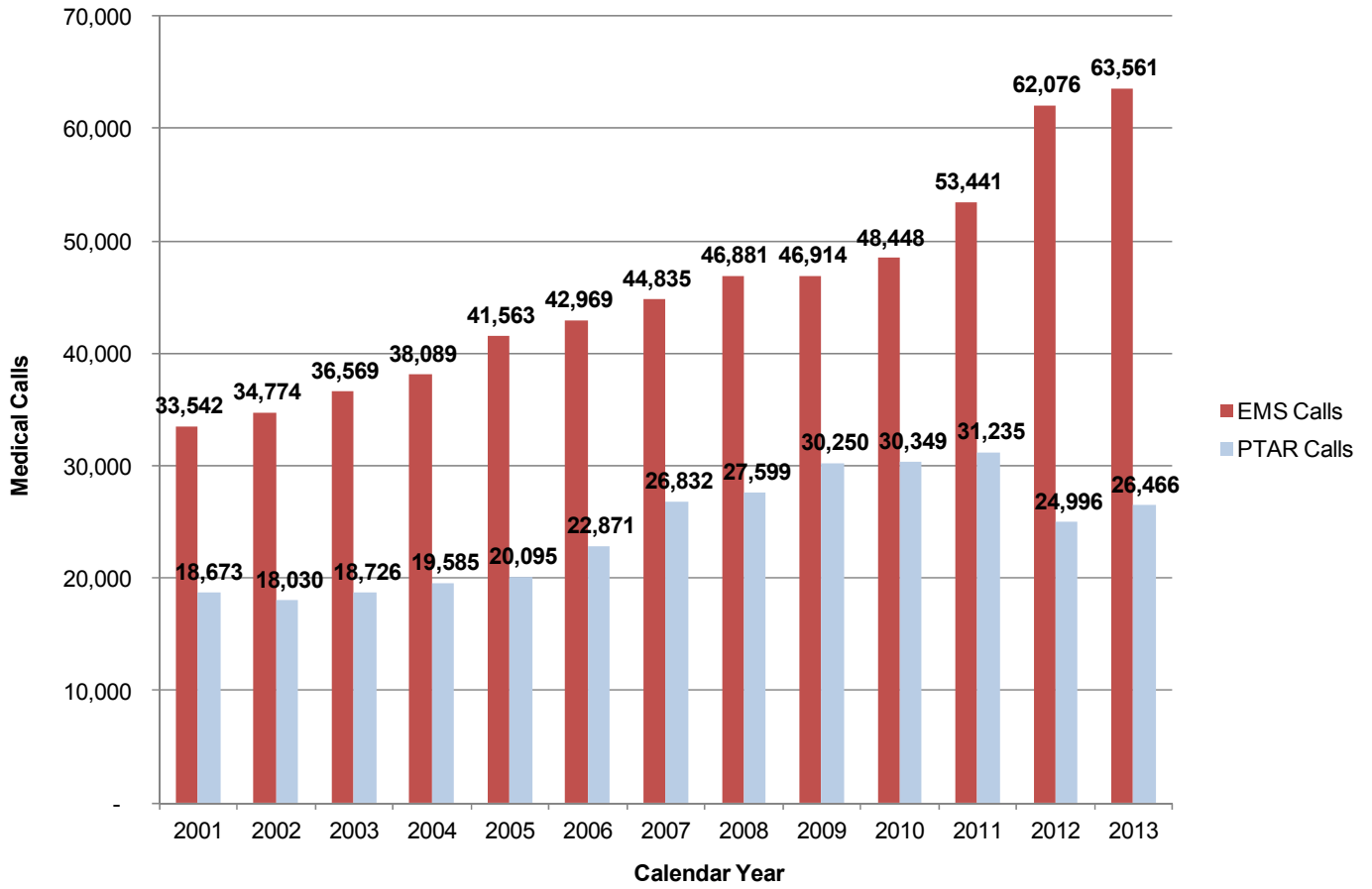
Services continues to improve upon and utilize efficient/effective processes and best management practices that focus on placing limited resources where they truly make a difference in the lives of those served. The continued impacts of economic conditions, population growth, increased demands for services, aging population and congested roadways will affect Emergency Services' delivery capabilities. The department's ability to meet stated performance measures and the public's expectations are totally dependent on the fact that sufficient resources, capital assets and staffing are adequate in certain areas and expanded in others to assure the organization is capable of responding to and mitigating the potentially life-threatening incidents that impact the public on a daily basis. One of the most critical areas of need continues to be that of replacing the current outdated and inefficient maintenance/logistics facility that is utilized to support and maintain operational readiness for the services provided to the public every minute of every day.

- Lessons learned from the March 6-7, 2014 Ice Storm regarding Emergency planning for Long Term Care facilities showed a vulnerability for critical facilities in Guilford County. Coupled with proposed regulatory changes from the Centers for Medicaid and Medicare (CMS) with regards to Emergency Planning for all healthcare facilities, the Emergency Management Division may be overwhelmed with planning support requests from numerous facilities in Guilford County seeking assistance with disaster planning. It is estimated that Guilford County has over 400 facilities that meet CMS criteria for advanced disaster planning which equates to over 2,000 project hours of plans review and coordination. Depending on the final CMS regulatory changes and supporting requirements from Emergency Management, Emergency Services will need to evaluate the current fee structure and human resources allocated to healthcare facility planning.
- Securing a long-term future in the current climate of social and economic change is one of the most significant challenges that continue to confront volunteer-based emergency service and support agencies. Factors such as population growth, rural and urban mobility and increasing cultural diversity present challenges to service providers. As has been detailed in a recent agency evaluation, these factors increase the demands and the complexities in which service delivery is done by volunteer and combination contractors; and creates complex management and sufficient revenue sustainability issues.
- Contracted fire services have been under review and the County Fire Chiefs and staff are working collectively to identify continuous improvement opportunities that would impact operational efficiency and effectiveness into the future as a result of a 2011 agency evaluation. Many opportunities for improvement and collaboration were identified in the study, and currently are being tasked to the Fire Chiefs for development and implementation, with Emergency Services staff support. The first measureable objective of the study is currently being achieved, which is a new services contract with the Corporations that provide County Fire protection to the fire districts. The resources to support the initiatives identified must be weighed against existing operations and direction provided on the role of Emergency Services in providing support to these essential contracted county fire services. The Fire Service must continue to be prepared to respond and mitigate all-hazard threats that include but are not limited to natural disasters, chemical and biological incidents, hazardous material incidents, technical rescues, medical first responder calls and fire calls. As with all public safety services, the demands on the fire service have increased steadily for decades. Today, because of factors such as decreased recruitment/retention, increased call demand, increasing

equipment cost, and additional training requirements, the demands on a predominantly volunteer service provision model are being challenged. When paired with a stagnant or declining tax base in many areas of the unincorporated County, this makes the operational challenges daunting with declining revenue for service provision. Recent studies have provided technical data that continues to confirm that responding with limited staffing and resources places both the public and emergency responders at an elevated risk for injury and or death.

- Emergency Services is the safety net for people in dire need and that need continues to be solidified by the increased demands for services. The public continues to require the use of and insist upon high quality clinical care that is provided by EMS. Additionally, as the impacts of Healthcare Reform are implemented, the delivery of conventional EMS may need to change dramatically. The ability of this agency to become “agile” is essential in our business plan to avoid being a “fragile” provider in the new delivery model. Factors such as longer turnaround times at local health care facilities due to increased census and acuity continue to impact the availability of response units. The alarming national health care trend is reflective of Guilford County’s populace, and speaks to the growing reliance on EMS and emergency medicine for persons in medical crisis, often with little to no ability to pay. Indigent care accounts for a significant portion of the services provided by EMS, while reimbursement from private and public payers continues to be scrutinized. Costs to provide service continue to grow at an alarming rate, at a time when reimbursement remains a challenge, particularly federal reimbursement. Equipment, medical supplies, medications and fuel are major cost drivers in the budget. Ever-expanding medical technology forces health care providers to constantly evaluate standards of care to maximize potential patient outcomes and minimize medical liability. Extensive electronic data collection and submission to the State of North Carolina is imperative in order to evaluate performance measures and benchmarks. Guilford County Emergency Services remains focused on providing leadership, education and service and it is currently recognized as one of a hundred nationally accredited ambulance services in the country; however, without sufficient resources and staffing within the EMS, Fire and Emergency Management functional areas and continued public support, Emergency Services will be challenged to meet current and future service demands and expectations.

Guilford County Calls for Medical Assistance by Service Provider



GUILFORD METRO 9-1-1

Melanie Neal, Interim Director

PO BOX 3136, Greensboro, NC 27402 (336) 373-2933

Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Ensure Community Health & Safety*

PRIORITY: *Injury Prevention & Emergency Response*



BUDGET SUMMARY

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	\$ Change	% Change	FY 2016 Plan
EXPENSES							
Communications-Metro 911	2,007,208	2,031,161	2,031,161	2,276,554	245,393	12.1%	2,300,000
Communications-Metro 911	2,007,208	2,031,161	2,031,161	2,276,554	245,393	12.1%	2,300,000
EXPENSES							
Other Services & Charges	2,007,208	2,031,161	2,031,161	2,276,554	245,393	12.1%	2,300,000
Total Expenses	2,007,208	2,031,161	2,031,161	2,276,554	245,393	12.1%	2,300,000
REVENUE							
County Funds	2,007,208	2,031,161	2,031,161	2,276,554	245,393	12.1%	2,300,000

DEPARTMENTAL PURPOSE & GOALS

Guilford Metro 9-1-1 (GM911) was established as a joint consolidated operation of the City of Greensboro and County of Guilford governments (all Guilford Metro 911 employees are employed by the City of Greensboro and Guilford County Government contracts with the City for its services) to provide for a single point of contact for all citizens living in, doing business in and visiting the city and county in the event of a need for emergency services (law, fire, EMS or other agencies) via the 9-1-1 system.

Guilford Metro 9-1-1 receives, processes and dispatches those emergent and non-emergent requests for service and provides the utmost professional level of protocols that allow for Guilford Metro 9-1-1 staff to provide, when needed, Dispatch Life Support instructions. It is the goal of Guilford Metro 9-1-1 to provide this professional level of service on a 24 hour a day, 7 day per week basis, with the most highly trained and dedicated 9-1-1 professionals possible.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 Adopted Budget increases funding for Guilford Metro 911 by \$245,393 or 12.1%. Majority of the change is due to an 8.5% increase in call volume for county agencies, which has increased the County's share of total calls (Guilford County vs. City of Greensboro) within the GM 911 service. A second factor driving the increase relates to reduced amounts of prior year reserve funding budgeted for the upcoming fiscal year.

	2012		2013	
	Calls	% Share	Calls	% Share
Guilford County Agencies				
Emergency Medical Services	68,788		71,657	
Fire	11,302		11,811	
Law Enforcement	57,596		65,872	
	<u>137,686</u>	32%	<u>149,340</u>	34%
Greensboro Agencies				
Fire	30,869		31,450	
Police	257,220		255,841	
	<u>288,089</u>	68%	<u>287,291</u>	66%
Total	425,775		436,631	

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- GM911 closed out the multi-year FCC mandated radio re-banding project. This project involved all radio infrastructure, agencies and users on the Guilford, Greensboro, and Burlington radio system. In addition to our internal and outside legal counsel in Washington DC, we also successfully negotiated with the FCC appointed Transition Administrator and Sprint / Nextel to swap radio frequencies.
- Completed the installation of the new P25 radio core which is a significant and vital step to replace our aging radio infrastructure. This first phase (of many) is in partnership with Guilford County and will transition all users over to a digital radio platform. The P25 core is also the central component to build a future Triad Radio Interoperability Network. (TRON)
- Guilford Metro 911 acknowledged over 3.4 million radio transmissions for local public safety personnel.
- Guilford Metro 911 dispatched over 436,000 calls for local public safety personnel.
- Guilford Metro 911 handled over 779,000 total telephone transactions.
- Guilford Metro 911 answered 98% of all 911 calls within 10 seconds or less.

- Completed the renovations of the primary and back up 911 facilities. This included expansion of both sites and upgrades to 911 Technology funded by the North Carolina 911 Board.
- In 2012, GM911 remained compliant in the required standards for Emergency Services **CASS** accreditation, Greensboro Police **CALEA** accreditation, Greensboro Fire **ISO** and Accreditation. We also successfully passed audits with the Division of Criminal Information (DCI), and the State 911 Board.
- Guilford Metro 911 was re-accredited in 2013 as an Emergency Medical Dispatch (EMD) Accredited Center of Excellence (ACE) through the International Academy of Emergency Dispatch.
- Guilford Metro 911 was re-accredited in 2013 as an Emergency Fire Dispatch (EFD) Accredited Center of Excellence (ACE) though the International Academy of Emergency Dispatch.
- GM911 maintains mission critical systems and consistently averages between 99.995 and 99.999 uptime.

KEY PERFORMANCE MEASURES

Measures	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected
Guilford Metro 911				
911 emergency calls answered within 10 seconds or less	98%	99%	99%	99%
911 non-emergency calls answered within 15 seconds or less	99%	99%	99%	99%
Guilford County Fire District average dispatch time within 60 seconds (for medical/structural calls) *	37 seconds	36 seconds	36 seconds	36 seconds
Guilford County Sheriff (high priority calls) average dispatch time within 120 seconds *	128	125	122	120
Emergency Medical Services emergency 911 medical calls dispatch time within 90 seconds *	70 seconds	70 seconds	69 seconds	68 seconds
Percent of public record requests processed within two days or less of the initial request	99%	99%	99%	99%

* Standards for calls include from time the call is received until dispatched

FUTURE ISSUES

Technology/Next Generation 911

The transition to Next Generation 911 (NG911) will mean texting, video, and photos to GM911 will be available in the future. We are approximately 12 to 18 months from being able to move in this direction due to technology upgrades that will be required and finalized for industry standards. The future of 911 is set to drastically change with the advent of “Next Generation 911” services and the transition from a legacy 911 system that has functioned for over 40 years in an analog / “copper wire” arena, to a purely digital Voice over Internet Protocol (VoIP) based series of applications. These changes, as set forth by the Federal Communication Commission,

will impact not only the physical mechanics of the hardware and software of the entire existing 911 system, but will impact how all the 911 staff (call takers, dispatch, trainer, database, GIS, etc) perform their assigned duties of call intake, processing and dispatch. The entire level / uniqueness of both voice and data delivered to the 911 center will be drastically altered. This will present a huge challenge to our facility capabilities and may require additional staff. GM911 will also continue to stay abreast of all changing technology trends in order to provide the best service to the citizens of Guilford County.

P25 Digital Radio Transition

The City and County are in partnership on replacing the 800 MHz radio system which is reaching obsolescence. This multi-year transition began in FY 2013 and will hopefully include regional partnerships to share costs and services.

Staffing / Retention

Staffing at a 911 center is always a challenge. In 2013, our turnover rate was 8.7%, which dropped from 12% in 2012. While employees leave for various reasons, GM911 will collaborate with HR to recruit talented and diverse candidates while focusing on employee retention.

Rules and Legislation

The State of North Carolina is in the process of mandating rules and standards for 911. At this time, we exceed all rules under consideration and maintain nationally recognized standards. GM911 staff will continue to monitor this situation for any potential impacts to the department Guilford Metro 911. In addition, there is currently pending legislation in Raleigh to study the current North Carolina 911 Board policy and practices. It is unknown how this legislation will affect local funding for 911 services.

INSPECTIONS

Leslie Bell, ACIP, Planning Director

400 W. Market St., PO Box 3427, Greensboro, NC 27402 (336) 641-3334

Links to County Goals and Strategic Priorities

COUNTY GOAL: Improve Quality of Life & Manage Growth
PRIORITY: Clean & Green Community



Links to County Goals and Strategic Priorities:

COUNTY GOAL: Ensure Community Health & Safety
PRIORITY: Injury Prevention & Emergency Response



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Inspections	1,947,480	2,064,675	2,065,112	2,053,242	-11,433	(0.6%)	2,077,006
Inspections	1,947,480	2,064,675	2,065,112	2,053,242	-11,433	(0.6%)	2,077,006
EXPENSE							
Personnel Services	1,895,441	1,999,821	1,999,821	1,977,556	-22,265	(1.1%)	2,030,320
Supplies & Materials	7,677	11,441	11,878	40,600	29,159	254.9%	11,600
Other Services & Charges	44,396	53,413	53,413	35,086	-18,327	(34.3%)	35,086
Other	-35	0	0	0	0	0.0%	0
Total Expense	1,947,480	2,064,675	2,065,112	2,053,242	-11,433	(0.6%)	2,077,006
REVENUE							
Licenses and Permits	812,411	671,500	671,500	817,481	145,981	21.7%	817,481
Charges for Services	39,470	30,000	30,000	49,500	19,500	65.0%	49,500
Approp. Fund Balance	6,510	6,510	6,510	0	-6,510	(100.0%)	0
Miscellaneous Revenues	340	0	0	0	0	0.0%	0
Total Revenue	858,731	708,010	708,010	866,981	158,971	22.5%	866,981
County Funds	1,088,749	1,356,665	1,357,102	1,186,261	-170,404	(12.6%)	1,210,025
Positions	25.000	25.000	25.000	24.000	-1.000	(4.0%)	24.000

DEPARTMENTAL PURPOSE & GOALS

The Inspections and Permitting Division is a State-mandated program that falls under the Public Safety Service Area. The overall goal of the Division is to protect the lives, health and property of Guilford County citizens via enforcement of the International Building Code with North Carolina Amendments and per North Carolina General Statute (NCGS) 153A, Article 18 (more

specifically, NCGS 153A-352). The Division's responsibilities include the review of building construction plans and specifications; issuance and tracking of permit and inspection data; performing all required state and local field inspections for code compliance, and issuance of Certificate of Occupancies (CO).

In an effort to further protect the safety, health and general welfare of our citizens, additional responsibilities also include:

- Administration of the Environmental Regulations of the Guilford County Watershed Protection Ordinance, Soil Erosion and Sedimentation Control Ordinance, and Pond Maintenance Program;
- Investigation of Drainage, Flooding, and Erosion Complaints;
- Soil Investigation Assistance to the Guilford County Health Department;
- Plan Review for Grading, Watersheds and Ponds, and Residential and Commercial / Industrial Construction; and
- Public Outreach / Education.

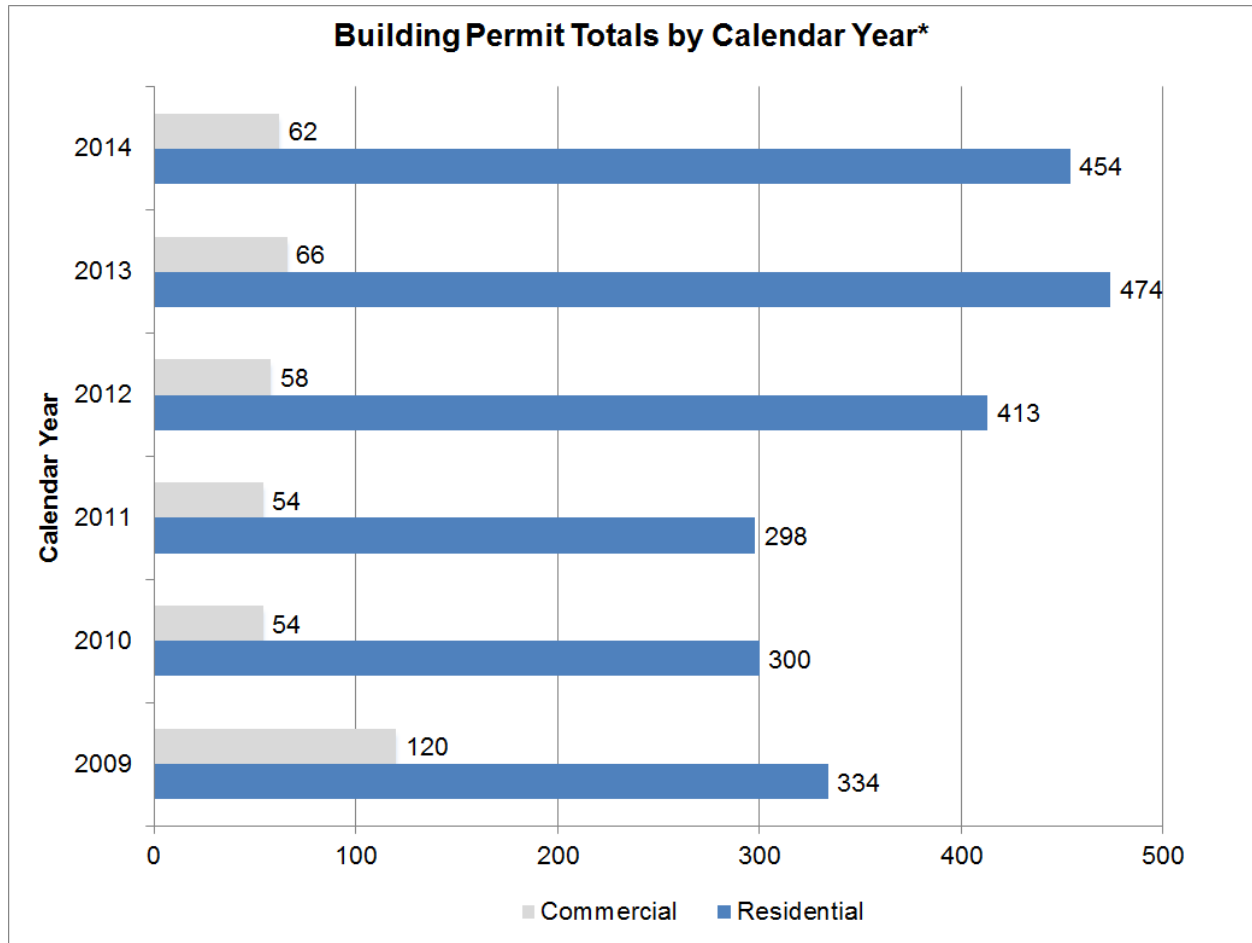
FY 2015 GOALS & OBJECTIVES

- Exceed quality customer service delivery via proactive customer outreach and public input initiatives, more project audits, and technology upgrades is a goal of Inspections and Permitting.
- Enhance, streamline and improve customer service via upgrades to the existing Accela permitting system.
- Maximize available resources and examine work flows to minimize plan review time and provide public access to GIS stormwater best management practices layers.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- County support of the Inspections Department will decrease by \$170,404 or 12.6%, primarily as a result of budgeting revenues closer to historical actual receipts.
- The FY 2015 budget decreases annual telephone and communications expense by approximately \$7,800.

- The FY 2015 budget includes upgrades to the Accela land management and permitting system which is anticipated to improve operating efficiencies and provide more customer service enhancements.



*Permits issued for unincorporated area of Guilford County and the Towns of Jamestown, Oak Ridge, Pleasant Garden, Sedalia, Stokesdale, Summerfield, Whitsett & the Triad International Airport.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Maintained timely permitting and inspection services to restore power following the March 2014 Ice Storm.
- Maintained staff NC Code certifications and licensure requirements for Inspections and Permitting staff.

- Successfully implemented legislative changes to the inspection process including, but not limited to, Senate Bill 468.
- Facilitated the completion of the New Honda jet MRO 80,000 square feet Maintenance Hanger projects under the County's "Fast Track" Program as related to construction plan review; soil erosion; permitting and inspections.
- Provided sound Inspections enforcement of adopted building codes despite an increase in building activity. Inspections also continued to provide next-day inspection services; fulfilled expectations for services provided to municipal partners; and provided smooth transitions for adopted building code updates.
- Successfully completed the Community Rating System (CRS) Recertification on behalf of Guilford County resulting in the continuation of discounted community flood insurance premium rates.
- Worked on the 2013 Jordan Nutrient Strategy-Stage One Adaptive Management Program Annual Report and 2013 Annual Report is due August 2014.
- Received positive recognition by the NC Department of Environment and Natural Resources (NCDENR) for a successful Erosion Control program audit involving documentation, plan review and site inspections.
- Organized a successful regional multi-jurisdictional meeting including the City of High Point, City of Winston Salem/Forsyth County, City of Greensboro, NCDENR (Land Quality Section), and the NC Division of Forestry to address public concerns involving forestry activities, promote enhanced agency/jurisdictional coordination, and establish procedures, rules interpretation, and enforcement of Forestry activities.
- Assisted with the FY 2014 Community Assistance Visit for the Town of Oak Ridge. The purpose of a CAV is to assess the local floodplain management program & to offer assistance to the community to better understand the National Flood Insurance Program (NFIP) requirements.
- Received re-certification by the NC Division of Water Quality of Best Management Practices (BMPs) Manual for Guilford County, Town of Oak Ridge, Town of Stokesdale, Town of Pleasant Garden, Town of Sedalia, and Town of Whitsett.

KEY PERFORMANCE MEASURES

Measures	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Projected	Projected
Permitting & Inspections				
Number of Grading Permits Reviewed	30	35	38	42
Number of Grading Permits Issued	27	33	38	40
% of Grading Plans Issued that are Reviewed	90%	94%	100%	95%
Number of Watershed Plans Reviewed	325	350	375	400
Number of Watershed Pond Construction Inspections Completed	90	95	100	105
Number of Residential Plans Reviewed	771	800	825	850
Number of Commercial / Industrial Plans Reviewed	530	530	530	530
Number of Residential & Commercial Building Permits Issued	3,306	3,804	3,994	3,994
Annual Number of Bldg. Permits Issued per Technician ^[1]	827	951	999	999
Number of Building, Plumbing, Mechanical & Electrical Inspections Completed	26,426	27,000	27,500	27,500
Annual Number of Bldg. Inspections per Inspector ^[2]	2,033	2,077	2,115	2,115
Number of Permitted Erosion Control Inspections Completed	1,450	1,500	1,525	1,550
Number of Site Plans Compliance Inspections Completed	221	225	250	260
Number of Final Certificates of Occupancies	675	700	725	750
Number of Erosion Control Complaints/Violations Investigated ^[3]	693	700	700	705
Number of Annual Watershed Pond Maintenance Inspections Completed	166	166	166	166

[1] Includes four (4) Technicians and a working supervisor (total of 5).

[2] Includes thirteen (13) Inspectors.

[3] Includes Drainage, Erosion, Floodplain and Stream Buffer Complaints.

FUTURE ISSUES

- Ensure that implementation of updated Accela land management and permitting software focuses and prioritizes customer-based enhancements – both short and long term.
- Ensure that Permitting and Inspections staff maintains certifications and training.
- Inspections will continue to provide sound enforcement of adopted building codes despite no increase in the number of field inspectors. Inspections also will continue to provide next-day inspections services; and fulfill expectations for services provided to municipal partners.
- Continue to investigate complaints regarding possible condemnation cases.
- Replacement of mobile hardware used by field inspectors to support Accela land management and permitting system upgrade that also will assist in meeting customer service needs.

- Create healthy and vibrant neighborhoods by ensuring that properties meet community and code standards through education and implementation of Minimum Housing and Abatement of Abandoned Manufactured Home Codes.
- Work with Information Service to incorporate planning-related data to optimize Accela capabilities.
- Implementation of electrical code updates cycle.
- Ensure that staff maintains certifications and receives the proper training for the new 2015 Building Code.
- Update the Flood Damage Prevention Ordinances for unincorporated Guilford County as well as five towns as a result of newly-revised FIRM and/or FIS Report.
- Continuing with the annual Community Rating System (CRS) Recertification process.
- Continue to work on the 2014 Jordan Nutrient Strategy-Stage One Adaptive Management Program Annual Report and pending new Jordan Lake rules.
- Seek grant funding opportunities to partner with outside agencies/organizations to improve/address stormwater-related issues.
- Expand stormwater and floodplain public education and outreach program/efforts by seeking partnerships with regional institutions, agency(ies) and other stakeholders.
- Ensure that digital inventory and inspection results of Best Management Practices (BMPs) are maintained and available electronically via Geographic Information Systems (GIS).
- Reductions in Soil Erosion Control staff present a challenge in enforcing soil erosion control regulations, processing surety bonds, and inspections in the unincorporated area of Guilford County and 7 towns.
- Upgrade of Accela Permitting software that meets both internal land management needs and external customer demand.
- Implementing post-Accela upgrade or in conjunction with, enhanced user and customer functions (e.g., cashiering at point of transaction) that provide higher level of customer service and reduce customer permitting transaction time.
- Implementation of electronic scheduling of inspections **and** full electronic document review to improve customer service delivery.
- Continue to develop through regional partnerships a set of strategies for reducing and managing nutrients to waters of the North Carolina Piedmont.

LAW ENFORCEMENT

B.J. Barnes, Sheriff

400 West Washington St., Greensboro, NC 27401 (336) 641-3694

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Ensure Community Health & Safety

PRIORITY: Crime Prevention, Courts, & Detention Services and Emergency Response



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Administration	10,562,462	10,997,859	11,632,302	12,546,269	1,548,410	14.1%	12,361,699
Legal Process	3,403,693	3,425,252	3,548,621	3,344,471	-80,781	(2.4%)	3,426,600
Special Operations	6,378,348	4,947,687	5,972,114	5,109,999	162,312	3.3%	5,204,655
Aviation Tech Pgm	18,417	0	26,676	0	0	0.0%	0
Patrol	9,323,259	9,555,504	9,623,366	8,935,025	-620,479	(6.5%)	9,136,622
Detention Services	34,700,010	33,459,085	33,770,130	33,858,278	399,193	1.2%	34,553,250
Law Enforcement	64,386,189	62,385,387	64,573,209	63,794,042	1,408,655	2.3%	64,682,826
EXPENSE							
Personnel Services	48,509,525	47,115,303	47,056,480	48,015,191	899,888	1.9%	49,411,209
Supplies & Materials	3,870,188	4,139,103	4,529,525	3,952,562	-186,541	(4.5%)	3,936,837
Other Svcs & Charges	10,012,683	10,269,981	10,866,536	10,680,752	410,771	4.0%	10,300,813
Capital	1,548,992	990,000	2,249,668	1,276,537	286,537	28.9%	1,166,467
Other	444,802	-129,000	-129,000	-131,000	-2,000	1.6%	-132,500
Total Expense	64,386,189	62,385,387	64,573,209	63,794,042	1,408,655	2.3%	64,682,826
REVENUE							
Penalties, Fines/ Forfeiture	908,533	0	0	0	0	0.0%	0
Licenses and Permits	10	0	0	0	0	0.0%	0
Intergovernmental	1,167,242	361,835	862,718	317,297	-44,538	(12.3%)	219,070
Charges for Services	3,973,885	3,708,054	3,708,054	4,116,009	407,955	11.0%	2,796,313
Appropriated Fund Balance	2,592,363	100,000	837,351	253,337	153,337	153.3%	250,000
Other Financing Sources	75,203	75,000	75,000	75,000	0	0.0%	75,000
Miscellaneous Revenues	840,178	525,731	576,053	511,000	-14,731	(2.8%)	514,337
Total Revenue	9,557,414	4,770,620	6,059,176	5,272,643	502,023	10.5%	3,854,720
County Funds	54,828,775	57,614,767	58,514,033	58,521,399	906,632	1.6%	60,828,106
Positions	655.000	655.000	0.000	663.000	8.000	1.2%	663.000

DEPARTMENTAL PURPOSE

The Guilford County Sheriff's Office consists of the Operations Bureau, Court Services Bureau, and the Administrative Services Bureau. The Operations Bureau is responsible for the law enforcement functions of the department and the School Resource Officers Program. Sworn officers with the Sheriff's Office have jurisdiction anywhere within the County, including all incorporated areas within the County limits.

Officers within Field Operations are assigned to districts (District I – Summerfield; District II – Stoney Creek; and District III – Jamestown). Each District provides 24-hour patrol protection to the citizens of the County. The Criminal Investigation Section of each district handles all follow-up on crimes and the prosecution of suspects through the court system.

The Court Services Bureau is comprised of the three Detention Facilities, Bailiff Sections in Greensboro & High Point, Transportation, and Special Projects. This bureau is responsible for the safety and security of inmates during housing, court, and transport, while providing for a safer community.

FY 2015 GOALS & OBJECTIVES

Crime Reduction:

- Citizens measure Law Enforcement's success by how safe they feel in their homes and in their community. The Guilford County Sheriff's Office has realized a 56% reduction in crime under the tenure of the current sheriff. This reduction has occurred even though the population has increased and crime has increased in surrounding areas. This reduction can be attributed to the training, equipment and commitment of the men and women who make up the Guilford County Sheriff's Office. It is harder to maintain this level of crime reduction as figures get closer to zero, as any amount of crime can cause an increase. The goal is to continue to provide excellent service and safe communities.

Reduce Response Times:

- Presently response times average **10.5 minutes**. This is the time it takes from the citizen making the call until the time it takes an officer to arrive on scene. Reaction time averages **8 minutes**. This is the time it takes an officer to get to the call after it is dispatched. Law Enforcement is currently working toward lowering these times.

Reduce Cost:

- Purchased / building office space for the District Two substation. Law Enforcement was paying \$36,480 annually in rent, so with this purchase of the land from Federal Forfeiture funds, county citizens will ultimately save tax dollars.
- Construct a facility to house the Special Operations Division. In the current building there are 52 employees, which also houses increasing amounts of evidence. Currently,

Law Enforcement pays \$149,508 per year in rent. This, too, will be eliminated upon construction of a new facility scheduled for sometime during FY 2015.

Increase Training and Salaries:

- The Guilford County Sheriff's Office remains leaders in the law enforcement community because of its staff. They are recognized as being innovative, cutting edge and are the envy of the law enforcement community. In the past, the Guilford County Sheriff's Office employed and retained high caliber personnel, because of the training, compensation and benefits the county gave its employees. Those benefits are not as attractive as they once were and in the law enforcement profession the county must continue to make sure it keeps such talent by staying competitive in all areas. Therefore, the Guilford County Sheriff's Office is planning to implement a new pay structure based on current surrounding agencies and studies that have been conducted by independent sources. The estimated additional costs for re-evaluating the current pay structure is expected to total approximately \$250,000 - \$300,000. By reviewing the pay structure it is the hope that once again the Guilford County Sheriff's Office can become competitive in terms of recruitment and retention of law enforcement officers.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

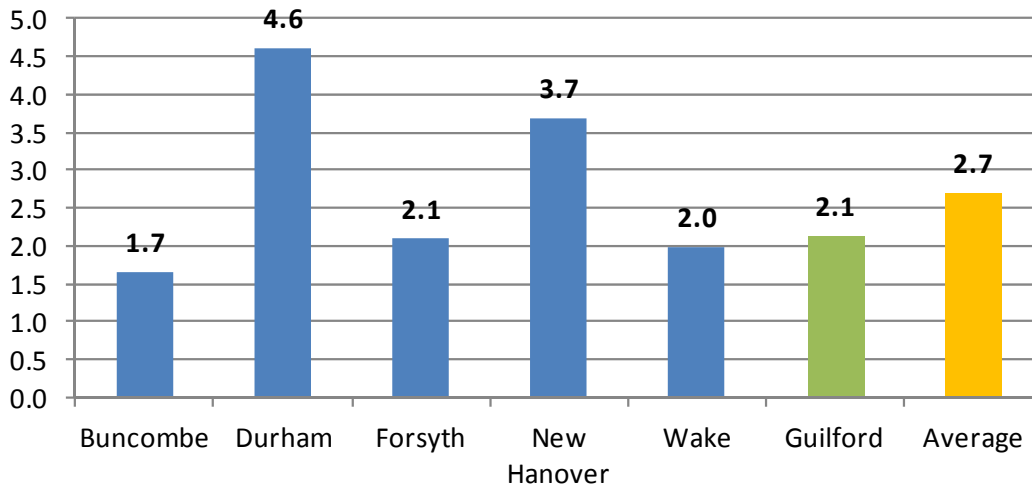
- The FY 2015 Adopted Budget increases county funding for Law Enforcement by \$906,632 or 1.6%. Approximately \$321,000 of this increase is due to the addition of eight Detention Officers for the Greensboro and High Point detention facilities. The Sheriff requested an additional 19 detention positions.
- Forty Law Enforcement vehicles are expected to be replaced in FY 2014-15 at a cost of \$1.28 million. This is an increase of \$393,000 over the FY 2014 Adopted Budget. The high-priority vehicles that will be replaced in FY 2014-15:
 - Have over 110,000 total miles
 - Drive about 17,000 or more miles per year
 - Are considered in "poor" condition.
- The FY 2015 Adopted Budget includes an additional \$400,000 in general fee revenue for housing federal inmates.
- Further, the FY 2015 Adopted Budget provides \$309,725 for the renewal of the Greensboro Detention Center's master control system warranties. These system controls are vital to the operations and security of the detention facility and were originally installed several years ago when the facility was constructed.
- The FY 2015 Adopted Budget also includes approximately \$231,000 for replacement of on-going technology items, including mobile computer replacements in vehicles and an upgrade to the Spillman system. Funds are also included to repair damaged areas of concrete surfacing at the High Point Detention facility.

- Law Enforcement requested a total of 25 new positions at a cost of approximately \$1.2 million. This included six new patrol positions and 19 additional detention positions. Law Enforcement also initially requested eighty-seven replacement vehicles at a cost of approximately \$2,925,000. However, due to limited funding for the upcoming fiscal year, eight additional detention positions and 40 replacement vehicles are included in the FY 2015 Adopted Budget.

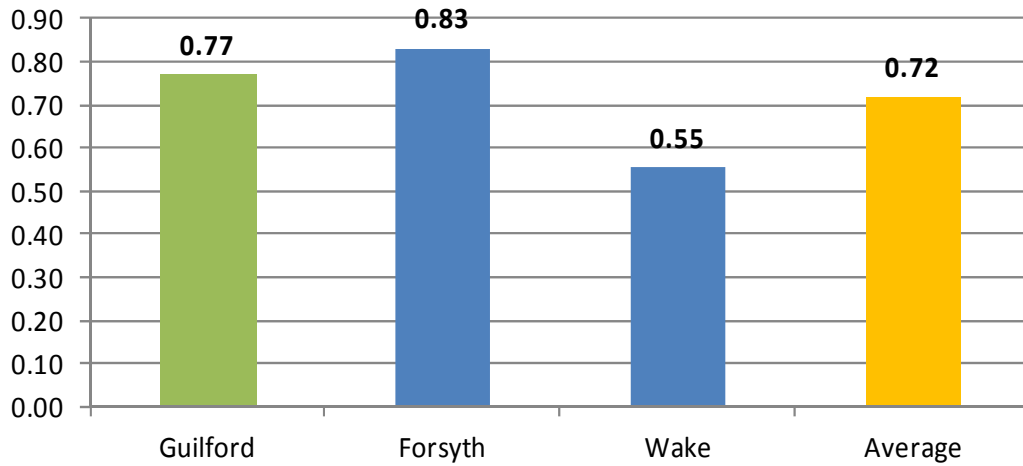
FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- The Guilford County Sheriff's Office continues to provide public safety service above the standards of most of the surrounding area. The County's crime rate continues to decrease while other jurisdictions show crime increases. In the past, the department has shown decreased crime, even though the population has increased.
- Our overall response times remain acceptable within industry standards. The Sheriff's continues to be recognized as an outstanding law enforcement agency on the state and national levels.
- The Department's K9 dogs are recognized as some of the best within the state by K9 certification groups.

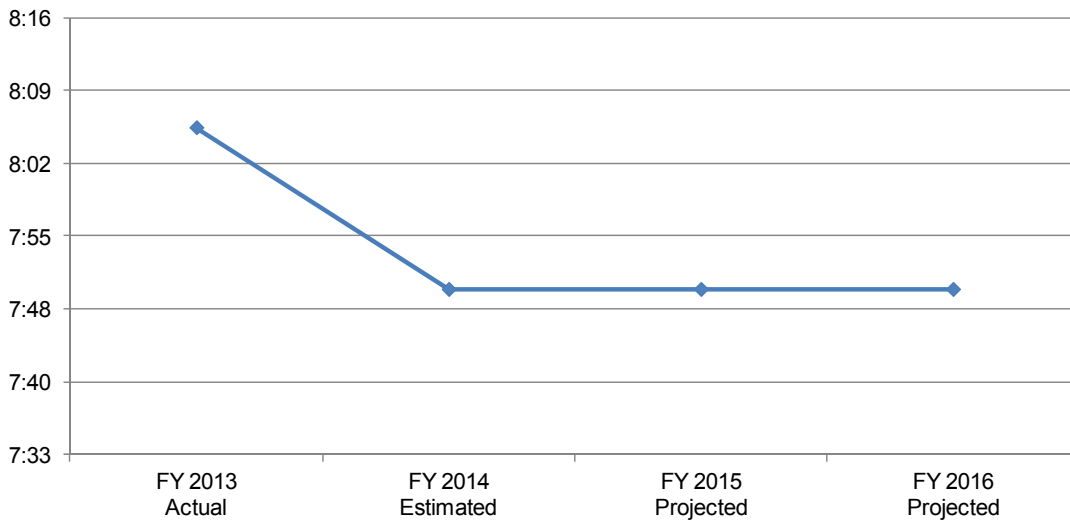
Sworn Officers per 1,000 Service Population
(Service Population from UCR 2012)



Detention FTEs per 1,000 Population



Average Response Time from Dispatch to On-Scene (In Minutes)



Disclaimer: The above projections are reflective of trends over the past years. These are based on trends only and not on what the department projects or have set as goals. Setting goals of this nature would give the impression that quotas were being set and might even be considered as profiling of which is illegal and the department and the County does not condone either activity.

KEY PERFORMANCE MEASURES

Measures	FY 2013 Actual	FY 2014 Estimated	FY 2015 Projection	FY 2016 Projection
Law Enforcement				
Administration				
Total Training Hours	43,566	45,568	45,568	45,568
Training Hours per Officer / Staff	70	75	75	73
Cost per Detention Trainee To Successfully Complete the Academy	\$ 7,500	\$ 7,463	\$ 7,500	\$ 7,478
Legal Process				
Attempts to Serve / Execute all Processes	79,988	83,173	83,173	83,173
Attempts to Serve / Execute all Processes per Deputy	1,379	1,434	1,434	1,434
Cost to Serve / Execute Civil Processes (County Dollars)	\$ 36	\$ 38	\$ 38	\$ 38
Special Operations				
Investigations Assigned	890	886	886	886
Narcotics Investigations Arrests	84	75	75	75
Investigations per Officer / Detective	34	34	34	34
Percent of Investigations Successfully Cleared	88%	85%	86%	87%
Patrol				
Investigations Assigned	5,017	5,341	5,341	5,341
Investigations per Officer / Detective	40	42	42	42
Percent of Investigations Successfully Cleared	75	74%	74%	74%
Average Response Time from Dispatch to On-Scene (In Minutes)	8:06	7:50	7:50	7:50
All Calls for Service (Includes Dispatched + Self Initiative)	83,923	79,686	79,686	79,686
Detention				
Average Daily Population (ADP)	886	929	965	965
Total Inmates Admitted / Intakes	21,733	21,016	21,040	21,040
Average Length of Stay (In Days)	13	11	11	11
Inmate Meals	1,104,814	1,160,007	1,163,577	1,163,577
Inmate Disciplinary Reports	2,261	2,137	2,100	2,100
Total Incident Reports	4,766	4,989	5,010	5,010
Inmates Participating in Programs	3,381	3,787	4,300	4,300

FUTURE ISSUES

- Inmates currently in custody of NC Department of Corrections are being returned to the local level to the custody of the Sheriff. Also, State Mental Health Hospitals have closed, causing individuals to be housed at the local level or county jails. With both changes, the jail population continues to increase. Detention staff will continue to be challenged with more inmate population management concerns to include supervision and care of special needs inmates held in custody.
- As the population in Guilford County increases, the Sheriff's Office continues to have an increase in calls for service, in addition to increased civil and criminal papers.
- Due to the recent economic stress and the changes in our society, Law Enforcement is having greater demands for service. There are increased calls for suicide attempts,

overdoses, domestic situations, etc. We anticipate this trend continuing until the unemployment rate and economy improves.

- Increases in demand for service in the criminal investigation area are anticipated because of increases in complexity of criminal cases and the heightened expectations which the citizens of Guilford County expect. There is an additional need for services in our legal process area because of unfunded state mandates and increases in legal papers to be served.

OTHER PROTECTION/ COURT SERVICES

Renee Kenan, Director

201 S. Eugene St., Room 360, Greensboro, NC 27401 (336) 641-6438
505 E. Greene St., Ste 311, High Point, NC 27260 (336) 641-2674

Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Ensure Community Health & Safety*

PRIORITY: *Courts & Detention Services and Mental Health Risk Behaviors*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Pre-Trial/Court Svcs	1,145,385	1,319,705	1,361,844	1,250,544	-69,161	(5.2%)	1,271,191
Juvenile-Family Subst Abuse Court	128,911	136,891	141,488	139,392	2,501	1.8%	139,392
Other Protection/Court Services	1,274,295	1,456,596	1,503,332	1,389,936	-66,660	(4.6%)	1,410,583
EXPENSE							
Personnel Services	774,531	855,909	849,909	864,726	8,817	1.0%	885,373
Supplies & Materials	6,845	82,546	10,917	3,200	-79,346	(96.1%)	3,200
Other Services & Charges	490,695	517,941	640,805	521,810	3,869	0.7%	521,810
Human Svcs Assistance	2,224	200	1,701	200	0	0.0%	200
Total Expense	1,274,295	1,456,596	1,503,332	1,389,936	-66,660	(4.6%)	1,410,583
REVENUE							
Intergovernmental	4,850	0	0	0	0	0.0%	0
Appropriated Fund Balance	0	135,028	135,028	132,925	-2,103	(1.6%)	132,925
Total Revenue	4,850	135,028	135,028	132,925	-2,103	(1.6%)	132,925
County Funds	1,269,445	1,321,568	1,368,304	1,257,011	-64,557	(4.9%)	1,277,658
Positions	15.300	15.300	15.300	15.000	-0.300	(2.0%)	15.000

DEPARTMENTAL PURPOSE

Other Protection is an “umbrella” for many different court programs which are divided into two budget divisions. The **Court Services/Pre-Trial Release** division includes the Pre-Trial Release Program, The Mental Health Court, The Drug Court, and the Jail Reduction Program executed by a Community Based Organization (CBO). The other division is the **Juvenile Family Substance Abuse Court**. The primary purpose of these programs is to monitor the needs of criminal, drug and mental health offenders while reducing overcrowding in the Guilford County

Detention Centers. The programs significantly reduce the cost of maintaining defendants in the County detention centers.

FY 2015 GOALS & OBJECTIVES

- Integrate Jail Information System with Court Services database to streamline screening and verification processes for more efficient case processing.
- Work with Law Enforcement to employ use of a video interviewing system to conduct screenings between office and jail.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 budget has decreased by \$66,660, or -4.6%, with county funding decreasing by \$64,557.
- The Supplies & Materials Category of Operating Expenses account for the biggest change, with a total decrease of \$79,346. The prior year budget included funding for a technology project that is not included in the FY 2014-15 Adopted Budget, resulting in the budget being lower this year.
- Funding is maintained for the Pre-Trial Community Based Organization contract with One Step Further in the amount of up to \$100,000 for educational instruction and counseling services for defendants supervised by department staff.
- Revenues have decreased slightly by \$2,103. Funding includes an appropriation of approximately \$133,000 of Inmate Welfare Fund fund balance to support the Mental Health Court Program.
- The department has requested \$5,000 in overtime for technology training that may have to occur after or before business hours. Any overtime needed will have to be absorbed in the final amount allocated for the department as additional funds have not been included in the 2015 adopted budget.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

Court Services

- The program monitors defendants who would otherwise be housed in one of the County's Detention Facilities. For FY 2012 – 2013, the program “saved” the County \$2,615,400 by monitoring defendants in the community in lieu of incarceration for the equivalent of 43,590 “jail days”. For the first six months of FY 2013-2014, the program “saved” the County \$976,200 by monitoring defendants the equivalent of 16,270 “jail days.”

- Ninety-three per cent (93%) of clients who were monitored in FY 2012 – 2013 attended scheduled court dates.
- A satisfaction of Court Services survey was distributed among court and jail personnel as well as private attorneys with whom the program has frequent interaction. On a scale of 0 (poor) to 5 (excellent), the overall level of satisfaction with the program's services was 4.6.

Adult Drug Court

- The Adult Drug Treatment Court (ADTC) has seen an increase in the percent of clients that reduce criminal behavior in the six (6) months post-graduation as compared to the six (6) months pre-program. 94% of graduates from the program reduced criminal activity.
- ADTC staff continue to develop community relationships with local treatment providers to enhance the services provided to the clients. They attend various community trainings, town hall meetings, and maintain open dialogue with various members of the community to promote the effectiveness of Drug Treatment Courts.

Juvenile Drug Court

The Courts provide an effective and accountable response by the criminal justice system that breaks the cycle of addiction and criminality in our community. Juvenile Drug Court targets youthful offenders under the age of 16 and incorporates family support, involvement and reconciliation.

- The Juvenile Drug Treatment Court (JDTC) has seen 100% of its graduates of the program maintain at least 120 days of sobriety and improvement in school attendance, as well as relationships with school and family members.
- JDTC staff maintain close working relationships with Juvenile Court Counselors to ensure target population is referred and program compliance is sustained.

Mental Health Court

Mental Health Court utilizes mental health assessments, individualized treatment plans and ongoing judicial monitoring to address both the mental health needs of offenders and the public safety concerns of our community.

- The Mental Health Court has seen a reduction in admissions to inpatient psychiatric facilities during participation in the program. Therefore, utilizing community treatment providers to ensure the mental stability of participating clients.

- The MHC program was able to maintain its effectiveness and ensure program compliance even with staff shortage of six (6) months. Other Specialty Courts staff were able to combine the job duties of MHC with their own in order to uphold the integrity of the program.

FUTURE ISSUES

- Increase in number of first appearances due to new legislation restricting magistrate discretion in setting bonds, by mandating minimum bond amounts, doubling bonds or prohibiting any pretrial release prior to first appearance. For December 2012 through February of 2013, there were 2043 first appearances. For December 2013 (legislative mandates went into effect December 1), through February of 2014, Court Services had 2296 first appearances, an increase of 255 or 12.5%.
- The addition of a new database system will allow for more efficiency in data entry and the interview process.
- The addition of an administrative assistant to support both the Greensboro and High Point Courts
- Future local, state, and national training opportunities.
- Due to the closure of the state drug lab, increased costs of drug screens.

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KEY PERFORMANCE MEASURES

Measures	FY 2013 Actual	FY 2014 Estimated	FY 2015 Projected	FY 2016 Projected
Other Protection/ Court Services				
Drug Court				
Admissions	56	56	56	56
Percent of clients have no arrests while participating in the program	82%	90%	90%	90%
Percent of clients reduce criminal behavior in the six months post-graduation as compared to the six months pre-program	94%	90%	90%	90%
Percent of clients score high probability of substance abuse dependency on the Substance Abuse Subtle Screening Inventory (SASSI)	100%	100%	100%	100%
Percent of clients that attend each court session	94%	90%	90%	90%
Percent of clients retained in the treatment more than six months at time of graduation	60%	75%	75%	75%
Percent of clients working and/or enrolled in school at time of graduation from the program	100%	90%	90%	90%
Mental Health Court				
Admissions	51	51	51	51
Percent of clients reduce criminal behavior in the six months post-graduation as compared to the six months pre-program	90%	90%	90%	90%
Percent of clients linked to appropriate Mental Health Services	96%	100%	100%	100%
Percent of clients that attend each court session	90%	90%	90%	90%
Percent of clients admitted to an inpatient psychiatric facility during participation	9%	>10%	>10%	>10%
Percent of clients compliant with medication schedule and display mental stability at the time of graduation	100%	100%	100%	100%
Percent of clients that have stable housing at time of graduation	100%	100%	100%	100%
Juvenile Drug Court				
Admissions	16	16	16	16
Percent of clients have no arrests while participating in the program	57%	57%	57%	57%
Percent of clients that have achieved 120 days of sobriety prior to graduation from program	100%	100%	100%	100%
Percent of clients that have improved their attendance at educational program prior to graduation from program	100%	100%	100%	100%
Percent of clients that attend each court session	87%	87%	87%	87%
Court Services				
Number of defendants monitored	91	98	98	98
Dollars saved by monitoring defendants in lieu of continued incarceration while awaiting trial	\$2,615,400	\$2,500,000	\$2,000,000	\$2,000,000
Number of defendants screened that are unable to post bond and required daily status reports to Courts	9,171	9,548	9,700	9,700
Percent of defendants monitored that appear in court on scheduled court dates	93%	88%	88%	88%
Number of daily incarceration status reports provided to District Criminal Court to promote disposition of cases	11,291	12,000	12,500	12,500
Survey result: Information provided to the Judges and ADA's allow them to make informed decisions (survey scale 1-5).	4.6	4.8	4.5	4.5

SECURITY

Jeff Fowler, Director

201 S. Eugene St., Greensboro, NC 27401 (336) 641-6535

Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Ensure Community Health & Safety*

PRIORITY: *Effective Crime Prevention, Courts, & Detention Services*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Security	1,496,367	1,526,507	1,526,509	1,632,888	106,381	7.0%	1,640,643
Security	1,496,367	1,526,507	1,526,509	1,632,888	106,381	7.0%	1,640,643
EXPENSE							
Personnel Services	757,467	845,187	845,187	851,448	6,261	0.7%	871,703
Supplies & Materials	17,648	12,387	11,848	24,634	12,247	98.9%	12,134
Other Services & Charges	671,877	668,933	669,474	756,806	87,873	13.1%	756,806
Capital	49,375	0	0	0	0	0.0%	0
Total Expense	1,496,367	1,526,507	1,526,509	1,632,888	106,381	7.0%	1,640,643
REVENUE							
Charges for Services	6,320	5,000	5,000	7,000	2,000	40.0%	7,000
Other Financing Sources	848	0	0	0	0	0.0%	0
Miscellaneous Revenues	12,556	9,899	9,899	13,000	3,101	31.3%	13,000
Total Revenue	19,724	14,899	14,899	20,000	5,101	34.2%	20,000
County Funds	1,476,643	1,511,608	1,511,610	1,612,888	101,280	6.7%	1,620,643
Positions	15,000	15,000	15,000	15,000	0,000	0.0%	15,000

DEPARTMENTAL PURPOSE

The Security Department provides physical and procedural control for the protection of people, property, and assets at Guilford County facilities. It provides approximately 1,400 security man-hours per week in key county facilities and screens about one million people and 1.7 million hand-carried items in the courthouses per year. The department also provides 24-hour mobile patrol and security console operations, monitors alarms and CCTV surveillance systems in Greensboro and High Point, and maintains the ID badge and access control systems for approximately 5,000 users. The Security department conducts investigations and makes

referrals to law enforcement when required, as well as conducting workplace violence training and security surveys for departments.

FY 2015 GOALS & OBJECTIVES

- Increase security coverage to enhance safety.
- Enhance training of contract security forces.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- County Funding for the Security Department increased by \$101,280 or 6.7%
- Increase in maintenance costs for X-Ray machines due to warranty expiration.
- Enhanced training of contract security forces (\$27,000) and increased security coverage (\$45,000) were considered as an expansion for the Security department, but ultimately not included in the final budget.
- The Security budget includes funds for replacement of the DVR equipment (\$12,500) that the department uses to monitor activity in and around county buildings.
- The contract that the department maintains for additional security was bid in FY 2013-14 for the next three fiscal years. Security costs will increase by over \$70,000 due to changing benefit and salary laws.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Upgraded CCTV and panic alarms in several facilities.
- Upgraded software and hardware for county access control system.
- Contracted security expenditures were under budget.
- Reduced the waiting time for screening courthouse customers.
- Developed policy and procedures due to the new judge's order banning cell phones in the courthouses.

KEY PERFORMANCE MEASURES

Measures	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected
Security				
Average response time to incident calls (minutes)	3	3	3	3
Total duty hours including contract security	77,687	76,819	76,051	75,291
Total incident & injury calls	200	190	175	175
Screenings in courthouses	1,026,244	1,100,228	1,174,212	1,248,196
Contraband discovered upon inspection	N/A	4,902	5,002	5,102
Patrols conducted	31,665	31,442	31,179	30,936
Square footage monitored	1,171,185	1,171,185	1,171,185	1,171,185
Referrals to law enforcement	N/A	N/A	38	45
ID badges issued/updated	1,208	1,300	1,220	1,300

FUTURE ISSUES

- Guilford County needs to replace aging analog CCTV systems with Internet Protocol cameras and NVR Servers. The IP solution is much more effective than the DVR systems and will save labor costs.
- Our existing radios will be at their end of life in 2016 and will need to be replaced. Cost is about \$150,000.



Support Services

The Support Services program area departments provide a variety of administrative and operational support services for all other public services and infrastructure, including the management and maintenance of county facilities (including parking and court facilities) and technological systems. This grouping also includes allocations for technology infrastructure and future capital needs.

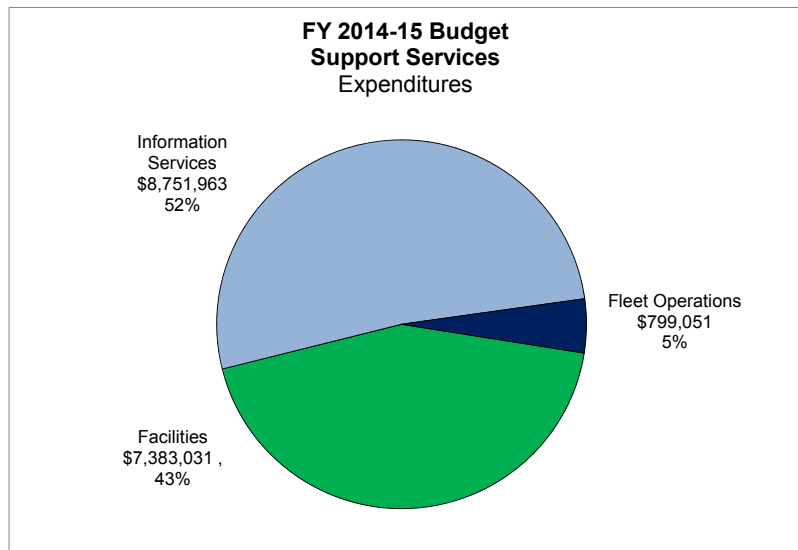
Administrative Support departments include:

- Facilities
- Information Services
- Capital Program
- Property Management
- Fleet Operations.
- Technology Infrastructure

Expenditures

Guilford County will spend \$16,934,045 for Support Services in FY 2014-15. This represents a decrease of \$113,191 or -0.7%, from the FY 2013-14 Adopted Budget. Support Services departments account for approximately 3% of the total county expenditures for FY 2014-15.

Two and half positions will be eliminated: (2) from the Facilities and (0.5) Information Services effective January 1, 2015) departments.



The Information Services (IS) department expects to continue the scheduled upgrade of three major county systems: 1) Accela, 2) KRONOS and 3) Lawson. Funds are also included for replacing obsolete servers and continued implementation of the county-wide desktop replacement plan.

The budget includes funds in the Fleet Operations department to replace 14 vehicles (for departments other than Law Enforcement, Emergency Services, and Animal Services) that have condition issues or high mileage. The vehicles scheduled to be replaced had driven 130,000 to 190,000 miles at the time this budget was developed.

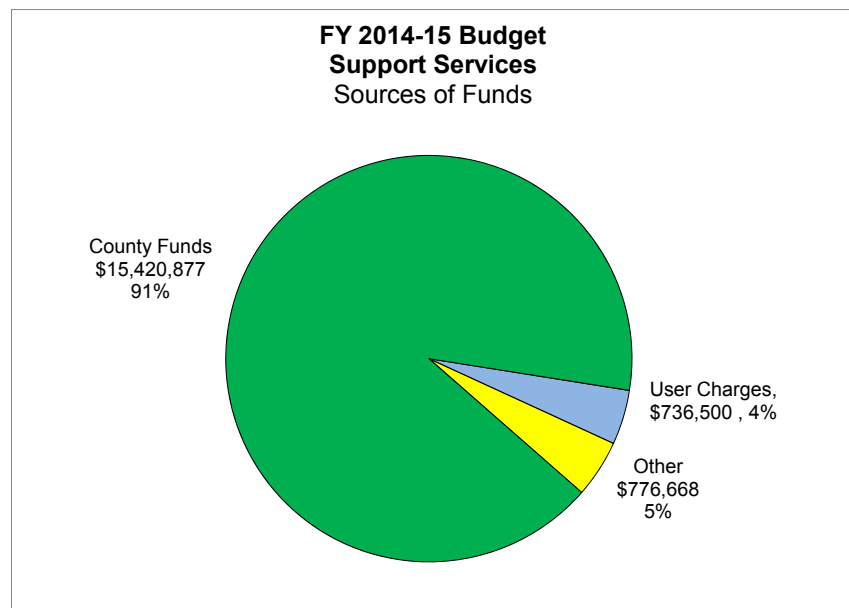
An additional \$15,000 is included in the Facilities Department to pay for costs associated with foreclosures on properties with delinquent tax bills.

The FY 2014-15 Adopted Budget does not include a transfer of funds from the General Fund to the County Building Construction Fund to help pay for projects identified in the Capital Investment Plan (CIP). By not having a transfer from the General Fund no cash funding is available to pay for major infrastructure needs, such as new ambulance bases or renovations to

county facilities. See the Capital section of this document for proposed projects and funding needs.

Revenues

General county revenues will fund most (91%) of Support Services expenditures. User Charges (e.g. court facilities fees) and Other Revenues (e.g. rent for county facilities and parking fees) account for the remaining funds.



	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Department							
Facilities	\$7,015,774	\$7,185,913	\$7,615,329	\$7,383,031	\$197,118	2.7%	\$7,694,844
Information Services	\$8,162,926	\$8,900,493	\$9,352,940	\$8,751,963	(\$148,530)	-1.7%	\$9,258,578
Fleet Operations	\$476,791	\$787,713	\$790,257	\$799,051	\$11,338	1.4%	\$1,498,924
Property Management	\$226,051	\$173,117	\$173,119	\$0	(\$173,117)	-100.0%	\$0
Total Expenditures	\$15,881,542	\$17,047,236	\$17,931,645	\$16,934,045	(\$113,191)	-0.7%	\$18,452,346
Sources of Funds							
User Charges	\$756,404	\$835,500	\$835,500	\$736,500	(\$99,000)	-11.8%	\$736,500
Other	\$595,807	\$517,554	\$517,554	\$776,668	\$259,114	50.1%	\$776,668
County Funds	\$14,529,331	\$15,694,182	\$16,578,591	\$15,420,877	(\$273,305)	-1.7%	\$16,939,178
Sources of Funds	\$15,881,542	\$17,047,236	\$17,931,645	\$16,934,045	(\$113,191)	-0.7%	\$18,452,346
Permanent Positions	115.000	115.000	115.000	112.500	(2.500)	-2.2%	112.500

CAPITAL INFRASTRUCTURE NEEDS – Pay-as-You-Go Funding

Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Maintain Efficient, Effective, and Responsible Governance*

PRIORITY: *Strong Fiscal Performance*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Guilford County	0	0	\$2,000,000	0	0	0.0%	0
Capital Outlay	0	0	\$2,000,000	0	0	0.0%	0
EXPENSE							
Capital	0	0	\$2,000,000	0	0	0.0%	0
Total Expense	0	0	\$2,000,000	0	0	0.0%	0
REVENUE							
County Funds	0	0	\$2,000,000	0	0	0.0%	0

DEPARTMENTAL PURPOSE & GOALS

This department accounts for funds that are budgeted in Capital Outlay representing the amount of funding the county plans to allocate to the County Building Construction Fund. This funding is utilized for major construction projects or other acquisitions.

Capital Transfers – represent cash contributions to the county’s capital funds for major construction projects or other acquisitions. Cash contributions are important because they reduce the amount of debt the county must issue for major projects.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- Late in the 2013-14 fiscal year, the Board of Commissioners approved a \$2 million transfer from the General Fund to the County Building Construction Fund (one of the county’s “capital” funds) for construction of a replacement pool at Hagan-Stone Park.
- The FY 2015 Adopted Budget does not include any transfer of funds from the General Fund to the County Building Construction Fund to help pay for projects identified in the Capital Investment Plan (CIP). Additional appropriation of funds into the capital fund will be needed to initiate and/or complete other capital projects included in the CIP. See the County’s preliminary FY 2014 – 2023 Capital Investment Plan in the Capital section of this document for more information about the types of infrastructure projects being proposed for funding.

FACILITIES

Robert McNiece, P.E., Director

301 W. Market St., PO BOX 3427, Greensboro, NC 27402 (336) 641-3340

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Maintain Efficient, Effective, and Responsible Governance

PRIORITY: Responsive Governance & Stewardship



Links to County Goals and Strategic Priorities:

COUNTY GOAL: Ensure Community Health & Safety

PRIORITY: Courts



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Administration	456,438	483,174	497,195	512,112	28,938	6.0%	522,315
Buildings	1,968,652	2,561,258	3,031,662	2,615,312	54,054	2.1%	2,847,030
Operations	2,432,717	2,637,574	2,663,011	2,691,856	54,282	2.1%	2,752,935
Distribution Services	285,664	298,591	298,749	218,213	-80,378	(26.9%)	222,877
Parking	113,547	128,874	136,170	113,691	-15,183	(11.8%)	113,691
Courts	1,758,756	1,076,442	1,048,542	1,045,786	-30,656	(2.8%)	1,045,786
Property Management	226,051	173,117	173,119	186,061	12,944	7.5%	190,210
Facilities	7,241,826	7,359,030	7,848,448	7,383,031	24,001	0.3%	7,694,844
EXPENSE							
Personnel Services	3,234,260	3,398,778	3,388,778	3,390,985	-7,793	(0.2%)	3,474,080
Supplies & Materials	519,750	635,638	685,981	613,637	-22,001	(3.5%)	610,637
Other Svcs & Charges	3,857,144	3,799,615	4,248,690	3,828,409	28,794	0.8%	4,060,127
Other	-369,329	-475,001	-475,001	-450,000	25,001	(5.3%)	-450,000
Total Expense	7,241,826	7,359,030	7,848,448	7,383,031	24,001	0.3%	7,694,844
REVENUE							
Charges for Services	756,404	835,500	835,500	736,500	-99,000	(11.8%)	736,500
Miscellaneous Revenues	574,628	497,554	497,554	749,168	251,614	50.6%	749,168
Total Revenue	1,331,032	1,333,054	1,333,054	1,485,668	152,614	11.4%	1,485,668
County Funds	5,910,794	6,025,976	6,515,394	5,897,363	-128,613	(2.1%)	6,209,176
Positions	63.000	63.000	63.000	61.000	-4.000	(6.3%)	61.000

NOTE: Beginning 7/1/14, the Property Management Department is now a division of the Facilities Department. Prior year budgets in the table above have been adjusted to include historical Property Management expenses and revenues. Refer to the Property Management information pages that follow for historical Property Management data, accomplishments, and plans for FY 2014-15.

DEPARTMENTAL PURPOSE

The Facilities Department consists of seven different programs:

Administration- Performs overall business administration function of the entire department, including but not limited to: payroll, contracts management, maintaining inventory of supplies and materials, processing work orders, making recommendations to the building maintenance committee, and managing the department's financial and human resources. The department manages approximately 1.63 million square feet.

Buildings- Provides routine maintenance and maintenance for special projects for all County-owned, but unoccupied, facilities.

Operations- Handles moving services for departments, janitorial and lawn maintenance services, performs plumbing, electrical, heating and air conditioning services, and provides miscellaneous repairs as well as general and mechanical maintenance throughout the County. Also maintains road signs throughout the County by installing replacement signs or making repairs to damaged signs.

Distribution Services- Delivers both interoffice and USPS mail between departments throughout the County, and meters all outgoing USPS mail.

Parking- Administers the Guilford County's Parking Policy by assigning parking spaces to employees and collecting fees per policy guidelines.

Court Facilities Fees- Mandated to provide building space and furniture for North Carolina Court systems.

Non-Court Facilities Fees- Provides miscellaneous equipment rental and services for the Courts.

FY2015 GOALS & OBJECTIVES

- Improve work flow and the collection of needed information to evaluate the effectiveness and efficiency of Facilities operations, by working with IS to purchase and implement and new work order system.
- Provide the public, the Commissioners, and county staff with safe, clean, well-maintained, and presentable facilities,
- Provide the most efficient and effective manpower possible while providing quality services to the public and other County departments.
- Provide county buildings and offices with the most efficient and effective mail services possible.
- Provide the public and county staff with clearly marked and well maintained parking lots, while increasing revenues for leased spaces.

- Additionally the Facilities department must provide safe presentable facilities for the North Carolina State Court System, Guilford County District 18 in an efficient and effective manner.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The Facilities Department's overall budget will increase by \$24,001. Because of an increase in reimbursement revenues, the county's support for the department will decrease by \$128,613 or 2.1%. The additional revenue comes from budgeting reimbursements from Sandhills, the entity that provides mental health, substance abuse, and developmental disabilities services, for facility costs at Bellemeade Center.
- Operating expenses were adjusted as necessary to better align the operating budget to prior year spending trends as well as consideration of the current year forecasted spending.
- Additionally, reorganization of the department was considered and the Property Management Division was added during the budget process. This resulted in an additional 2 FTE's being added to the department along with the operating expenses Property Management previously had within their department.
- The Facilities department is eliminating two mail assistant positions that will result in \$84,851 in savings. There will be no noticeable impact as a result of this reduction according to the Facilities staff.
- High Point Road in Greensboro is anticipated to change names in the upcoming fiscal year. Funds are provided within the Facilities department to provide signage with the new name of the road on road signs and markers that are within the county's jurisdiction.
- The Facilities Department manages the county's Special Facilities Plan, which identifies major facility maintenance needs over the next several years. The Facilities Department's needs are listed at the bottom of the Facilities pages. The Facilities needs, as well as the Large Equipment needs are listed in the Multi-Year section of the FY15 Recommended budget.
- There were numerous other projects that were considered by the Facilities Department from internal county departments. These projects will be considered for inclusion in existing capital projects. Two of these projects are the High Point Courthouse and Detention HVAC replacement project (\$1.1 million) and the Hagan-Stone Drive repaving project (\$164,000)
- The Juvenile Detention System may need to expand rapidly for a number of factors that include surrounding counties detention center's changing status and potential state law changes. This expansion of the Juvenile Detention Center could cost over \$200,000. Additionally, there are potential repairs that Facilities staff is awaiting professional recommendations to the Zenke building that currently houses the administration of the Sheriff's Department.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Initiated energy efficient upgrades that included modifying light fixtures throughout the High Point Health Building to T-8's and installed 24 variable frequency drives on air handler equipment throughout seven County facilities.
- Received \$38,849 in refunds from the Duke Energy Smart Saver Incentive Program.
- Completed maintenance projects within budgeted funds.
- Provided guidance to the countywide facility project planning committee and large equipment evaluation committee.
- Prepared 6 Dundas Circle for new DSS Visitation Center which included painting, carpet, furniture, etc.
- Uplifted Greensboro District Courtrooms with new carpet, counter tops and furniture as funds allowed.
- Performed building assessments on all major County buildings to better plan for capital and Facilities maintenance projects.

KEY PERFORMANCE MEASURES

Measures	FY12-13	FY13-14	FY14-15	FY15-16
	Actual	Estimated	Projected	Projected
Facilities				
Buildings				
Gross sq ft maintained-not leased	1,932,832	2,100,000	2,100,000	2,100,000
Gross sq ft maintained-leased space	41,684	152,535	152,535	152,535
Sq ft per FTE	70,518	64,358	64,358	64,358
Operations				
Problems Received by Call Line	n/a	n/a	10,000	10,000
Work Orders Completed	4,641	5,500	9,000	9,000
Proactive Work Orders	276	900	4,000	5,000
Reactive Work Orders	4,365	4,600	4,000	3,000
Other Work Orders	n/a	n/a	1,000	1,000
Work Completed on Schedule	n/a	n/a	55%	70%
Total Orders per FTE	171	196	321	321
Road Signs Repaired/Replaced	179	180	180	180
Road Signs New Installs	14	20	20	20
Distribution				
Total Outgoing USPS Pieces	648,287	650,000	650,000	650,000
Total Discounted Pieces	314,056	325,000	325,000	350,000
Annual Mail Room Postage Use	369,329	370,000	400,000	400,000
Total Pieces per FTE	108,048	117,000	117,000	117,000
Parking Management				
Total spaces managed	2,000	2,000	2,000	2,000
Total employee parking assignments	1,029	1,029	1,029	1,029
Total non-employee parking assignments	398	296	296	296
Total Parking Revenue Collected	94,225	94,225	94,225	94,225

FUTURE ISSUES

Guilford County has a building portfolio of over 120 buildings with over 2.4 million square feet of conditioned space. In addition there is over 3,700 acres of parks, trails and open space. For the past several years due to financial constraints, many needed projects have been deferred. Although every effort was made to maintain the infrastructure, in some cases the delay in needed projects such as roofs has resulted in additional deterioration that must be addressed.

For the coming fiscal year, significant effort will be expended to accurately assess the condition of all assets and prioritize needed repairs. The requested budget increases the available funding from the prior year and will allow us to begin to address the most pressing needs.

For the coming year we are also looking to improve the condition and management of the parks with the objective of improving the experience for visitors and increasing revenue. These are jewels within the county and provide a great low cost way for families to enjoy the outdoors and time together.

Projects	Location	FY15 Department Recommendation	FY 2015 Adopted	FY16 Department Recommendation	FY 2016 Planned
Replace Air Handler HVAC system	Courthouse - HP - 505 E. Green Dr		\$ 15,000		
Upgrade Elevators to Courthouse	Courthouse - HP - 505 E. Green Dr.	\$ 300,000			
New Roof for DSS Maple Street	DSS/Health - 1203 Maple St.			\$ 725,000	
Concrete Repairs & Replacemetn	Governmental Plaza - Greensboro	\$ 223,448	\$ -	\$ -	
Structural Reparis	Governmental Plaza - High Point	\$ 250,000		\$ -	
New Roof for Independence	Independence Center - 400 W. Market St.	\$ 220,000	\$ 50,000	\$ -	\$ 170,000
Upgrade Elevators (2 included)	Independence Center - 400 W. Market St.		\$ 355,000	\$ 355,000	
Replace Dentil Blocks	Old Courthouse - GSO - 301 W. Market St	\$ 243,150	\$ 50,000	\$ -	\$ 193,150
HVAC Equipment	Old Courthouse - GSO- 301 W. Market St.	\$ 88,704	\$ 88,704	\$ 75,000	
Pressure Wash/ Caulk/ Waterproof Exterior	Old Courthouse West Market	\$ 160,000		\$ -	
Carpet & Tile Projects	Various Locations	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Painting Projects	Various Locations	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
NFPA70E Compliance (federal requirement)	Various Locations	\$ 100,000	\$ 75,000	\$ 50,000	\$ 50,000
Replace HVAC system (JPTA)	Whisnant Center - 301 N Raleigh St	\$ 42,124			
Change Air Handler Unit, Variable Frequency Drive, and Chiller	Edgeworth - 232 N. Edgeworth Street			\$ 372,500	\$ 372,500
Pressure Wash/ Caulk/ Waterproof Exterior	Courthouse E Green Dr			\$ 91,000	\$ 91,000
Pressure Wash/ Caulk/ Waterproof Exterior	Courthouse S Eugene St & Market	\$ 180,000	\$ 165,000	\$ -	
HVAC Units	Bridgeway - 5209 W. Wendover Avenue				\$ 153,772
Totals		\$ 1,957,426	\$ 948,704	\$ 1,743,500	\$ 1,180,422

PROPERTY MANAGEMENT

Rob McNiece P.E., Director

301 W. Market St., PO BOX 3427, Greensboro, NC 27402 (336) 641-3778

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Maintain Efficient, Effective, and Responsible Governance

PRIORITY: Responsive Governance & Stewardship



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Property Management	226,051	173,117	173,119	0	-173,117	(100.0%)	0
EXPENSE							
Personnel Services	212,482	165,695	165,695	0	-165,695	(100.0%)	0
Supplies & Materials	339	214	214	0	-214	(100.0%)	0
Other Services & Charges	13,229	7,208	7,210	0	-7,208	(100.0%)	0
Total Expense	226,051	173,117	173,119	0	-173,117	(100.0%)	0
REVENUE							
County Funds	226,051	173,117	173,119	0	-173,117	(100.0%)	0
Positions	2.000	2.000	2.000	0.000	-2.000	(100.0%)	0.000

NOTE: Beginning 7/1/14, Property Management services have been transferred to the Facilities Department. All associated budget costs, including two positions, will now be reflected in the Facilities budget

DEPARTMENTAL PURPOSE & GOALS

Property Management provides real estate services (site selection, surveying, assessment, appraisal, and leasing), has also provided planning and project management for the County's major building and renovation projects. The Property Management Department is committed to providing functional, cost-effective work spaces for County departments. The department also strives to provide facilities that are attractive, inviting, and easy to navigate.

FY 2015 GOALS & OBJECTIVES

- Develop new marketing strategies for County properties
- Develop resources to effectively implement and manage capital projects

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Completed relocation of Juvenile Court Counselors in Greensboro.
- Completed relocation of Probation & Parole in Greensboro.
- Completed Edgeworth Building renovations.
- Completed new contract for vending company.
- Completed purchase of property for Sheriff's Special Operations Unit.
- Completed construction of new District 1 Sheriff's Office in Summerfield.

KEY PERFORMANCE MEASURES

Measures	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected
Property Management				
Percent of projects completed on time- annually	100%	100%	100%	100%
Percent of projects completed within budget - annually	100%	100%	100%	100%
Number of active projects - annually	7	7	6	6
Number of active projects from master plan	3	3	2	2
Projects managed per FTE - annually	7	7	6	1
Number of leaseholders - annually	13	13	14	26
Total dollar amount generated from leases - annually	\$440,579	\$417,110	\$417,110	\$616,246

FUTURE ISSUES

In Fiscal Year 2014-15, Property Management Department intends to do the following:

- 1) Purchase a building for the maintenance and logistics operations for EMS Department
- 2) Complete renovation of a portion of the Greene Street building to accommodate Family Justice Center
- 3) Complete sale of 506 Battleground
- 4) Actively market existing County surplus property
- 5) Provide cost effective oversight to Parks and Open Space. The Property Management Department will continue to promote "green," cost-effective design to minimize the costs of facility operations.

INFORMATION SERVICES

Hemant Desai, CIO/Director 201 N. Eugene St., PO BOX 3427, Greensboro, NC 27402 (336) 641-3371

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Maintain Efficient, Effective, and Responsible Governance

PRIORITY: Responsive Governance & Stewardship



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Administration	634,048	1,712,465	1,542,864	2,104,666	392,201	22.9%	2,501,164
Program Management	65,920	106,775	106,775	107,689	914	0.9%	110,351
Client Services	5,338,904	4,951,235	5,538,052	4,476,851	-474,384	(9.6%)	4,531,861
Application Sftwr Svcs	2,121,727	2,127,018	2,162,249	2,059,757	-67,261	(3.2%)	2,112,202
Telecommunications	2,327	3,000	3,000	3,000	0	0.0%	3,000
Information Services	8,162,926	8,900,493	9,352,940	8,751,963	-148,530	(1.7%)	9,258,578
EXPENSE							
Personnel Services	4,695,702	4,611,531	4,611,531	4,577,629	-33,902	(0.7%)	4,700,906
Supplies & Materials	93,537	1,101,531	932,073	1,485,142	383,611	34.8%	1,868,480
Other Svcs & Charges	3,373,688	2,684,455	3,384,673	2,689,192	4,737	0.2%	2,689,192
Capital	0	502,976	424,663	0	-502,976	(100.0%)	0
Total Expense	8,162,926	8,900,493	9,352,940	8,751,963	-148,530	(1.7%)	9,258,578
REVENUE							
Misc. Revenues	752	0	0	7,500	7,500	0.0%	7,500
Total Revenue	752	0	0	7,500	7,500	0.0%	7,500
County Funds	8,162,174	8,900,493	9,352,940	8,744,463	-156,030	(1.8%)	9,251,078
Positions	51.000	50.000	50.000	49.500	-0.500	(1.0%)	49.000

DEPARTMENTAL PURPOSE

The Information Services (ISV) Department is the facilitator for the implementation of efficient business systems through continuous improvement in the use of technology and introduction of new solutions through collaboration with department staff.

- The Chief Information Officer is committed to supporting the overall County vision and mission and in supporting Information Technology needs of various departments through collaborative efforts between Information Services and department staff members.

- **Program Management Division** is a Division with one employee who is charged with formalizing and enhancing the use of project management and related processes. More up-front analysis and definition of project scopes, constraints, priorities, demands and opportunities will assist in projects that will be completed on time and within budget. Extensive use of project management will allow the department to balance expectations with the limited resources of the department.
- **Client Services Division** 1) operates the County's Enterprise Computing infrastructure; 2) provides technical support for integrated Enterprise Computing solutions; installs/maintains systems software and the communications network; 3) manages data resources and security; 4) provides training and support for PC/LAN systems and end-user tools; 5) provides consultation and technical support for the various hardware platforms; 6) manages/operates the County's telecommunications systems (VOIP); 7) supports complex technical software and administration for Tax, Lawson and KRONOS systems and 8) manages the contracts and performance of a growing number of outsourced services.
- **Application Software Services Division** assists County departments in fulfilling operational responsibilities through 1) needs/workflow assessments; 2) evaluation and/or selection of applications packages/interfaces; 3) assistance with systems implementation and upgrades for vendor supported systems such as NCPTS, Lawson and Fleet; 4) development of web applications accessed by the public and/or internal staff; and 5) development of user documentation/procedures, systems and operational documentation/procedures, and end-user training. The GIS functions include data creation and maintenance and the generation of geographic data representations for County departments, the private sector, governmental entities, and the public.

FY 2015 GOALS & OBJECTIVES

- Enhance communication processes.
- Proactively manage through feedback surveys on the county's intranet.
- Enhance website navigation and search capabilities and integration with social media sites, to include a county website upgrade.
- Implement a Lawson Hosted platform (Software as a Service solution) for the county's financial, purchasing, and human resources systems.
- Implement technical support upgrades, Office 2013 upgrade, phase 1 Laptop and Desktop refresh, and phase 2 Obsolete Servers upgrade.

FY 2015 ADOPTED HIGHLIGHTS

- The Information Services budget will decrease by \$148,530 in FY 2014-15.

- An ESV IS analyst position will be eliminated by January 1, 2015. The reduction in personnel expenses is included in the budget.
- Additionally there were numerous requests from departments for additional technology items that were moved to future budget years or eliminated from the final FY2014-15 budget. These delayed or eliminated requests include, but are not limited to: Emergency Services Disaster Recovery (\$50,000) software and an asset tag software project (\$29,000), Law Enforcement server storage space (\$8,000) and printer replacement (\$4,600), Information Services monitor replacement (\$9,000), ArcGIS Data Reviewer Extension (\$7,500), and online subscription and GIS data viewer upgrades (\$6,000).
- The technology projects included in the FY 2014-15 Adopted Budget for Information Services are listed at the bottom of the Information Services pages and in the Multi-Year section of this document.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

Enterprise Applications

Lawson Hosting – Information Services has obtained approval from the Board of Commissioners to move forward with moving the County’s enterprise resource planning application to a Software as a Service (SaaS) model. Lawson is the enterprise resource planning system that is used by County staff to record financial transactions, perform financial reporting, human resources administration, payroll processing, purchasing, strategic sourcing and other critical business processes. A SaaS solution is expected to meet the following objectives:

- Provide a high quality support for the Lawson ERP software
- Obtain competitive pricing that will reduce Information Services cost of operations
- Faster turnaround time and efficiencies for upgrades and application of maintenance patches
- Provide Disaster Recovery options for Lawson
- Stay current with Lawson application/technology release levels

The transition to the SaaS model is expected to begin in Spring 2014 and be completed by the end of October 2014.

- **Infor 10 Upgrade** – A major upgrade of Lawson to the Infor* 10 version will be completed as part of the transition to the SaaS model . The projected completion date is by the end of October, 2014.
- **Lawson Strategic Sourcing/Contract Management** - An upgrade of these applications will be completed as part of the transition to the SaaS model. The Lawson Contract Management application is designed to facilitate electronic routing, approval and tracking of County contracts. The Strategic Sourcing application is used for issuance of

County bid events and submission of bids by Suppliers. The Strategic Sourcing application integrates with Contract Management.

* Effective as of July 1, 2012, Lawson Software, Inc. changed its name to Infor (US), Inc. ("Infor").

- **Kronos Upgrade** – A project to upgrade the Kronos Time and Attendance System has been approved and is scheduled to start in the Spring of FY 2014. The upgrade project is estimated to be completed in 10 - 14 weeks. The Kronos system is used by County employees to report bi-weekly work hours. This system integrates with the Lawson payroll application for payroll processing.
- **NEOGOV** - Guilford County has partnered with NEOGOV, the nation's largest cloud software for HR in government and education. Using this technology, HR and department managers can access online records to expedite hiring and provide greater accountability when selecting new employees. The new system also allows hiring managers to more effectively create minimum qualifications to sort through a pool of applicants. With the new system, administrative work and technical maintenance costs are reduced as this workload is handled by the NEOGOV system. The project to implement NEOGOV was completed in March, 2014.
- **Enterprise Asset Management and Work Order System** – A project has been initiated to select a new software application to replace the obsolete MP2 system that is currently being used by Facilities department personnel to manage work orders. The new system will be used for maintenance and management of County assets and will allow County departments to submit electronic work orders. Selection and purchase of the new system is expected to be completed by June 30, 2014.

Department Applications

Planning and Environmental Health

- **Accela** – The Board of Commissioners approved the Accela 7.3 upgrade project in March, 2014. This project is expected to start no later than June, 2014 and will require approximately 4 months to complete. Accela is a land permit and enforcement management system that is used by the public to request permits for various activities, such as buildings, improvements, enforcement, water and septic. It is also used for address assignment of County parcels and is an event management system for the inspection activities noted above.
- **Electronic Site Plan** – This project was completed in August of 2013. The objective of this project is to implement a process that will allow site plans to be submitted and viewed electronically instead of printing out multiple copies for internal distribution. The new process is currently being piloted with several contractors selected by the Planning department.

Geographical Information Systems (GIS)

Deployed Updated GIS Data Viewer
Deployed a New GIS Data Viewer for Mobile Devices
Historical Imagery Access Website
Data Download for GIS Website
Implemented ArcGIS 10.1 Server

Infrastructure Projects:

Wireless Upgrade – Upgrade the current obsolete wireless network to all new hardware. This will allow Information Services to expand wireless access for departments, better security and better support (hardware and software).

Disk Based Backup Solution – To achieve faster recovery time from backups, Disk based backup is a newer technology that allows for entire data to be backed up to hard disk based storage system versus the current tape library.

Disaster Recovery Site (Secondary Data Center) - Provide for a secondary data center which will host critical applications and data. Phase 1 of the project completed on March 1st of 2014.

Countywide Desktop Upgrade – Upgraded 350 desktops Countywide as part of ongoing refresh of aging desktops.

Extend Metro-E to NC Cooperative Extension – Connect Cooperative extension with County network to achieve greater efficiency in accessing information for staff located at the site.

Child Support Northwoods project – Implement Northwoods document management system for Child Support department. This will enable Child Support to store, manage and retrieve documents more efficiently and help reduce printing and storing of physical documents.

KEY PERFORMANCE MEASURES

Measures	FY12-13	FY13-14	FY14-15	FY15-16
	Actual	Estimate	Projected	Projected
Information Systems				
Administration				
Percent of total IT projects managed that are implemented on schedule and within budget	90.00%	89.00%	92.00%	92.00%
Percent of contract vendors that meet contractual obligations	95.00%	94.00%	95.00%	95.00%
Application Software Services				
Percent of Application / IT Projects implemented on schedule and within budget	70.00%	82.00%	82.00%	82.00%
Percent of (Ad Hoc) Service Requests resolved within ten business days	95.00%	90.00%	90.00%	90.00%
Percent of (Ad Hoc) GIS project requests completed within ten business days	99.00%	93.00%	93.00%	93.00%
Client Services				
Number of PC's and servers managed per FTE	98	100	100	100
Number of Workorders / Incident Tickets Completed per FTE	1,000	1,205	1,205	1,205
Percent of Work Orders Completed within seven business days	75.00%	74.00%	75.00%	77.00%
Percent of Incident Tickets Completed within seven business days	91.00%	90.00%	91.00%	92.00%
Network up time as a percent of total network hours	99.95%	99.95%	99.95%	99.95%

FUTURE ISSUES

With more and more disparate devices accessing County systems, Information Services is working to create a concrete Mobile Device Management policy and implementing a software/hardware solution to actively manage those devices.

Social media will also be a major concern as the county move forward. Information Services continue to evaluate the expanded use of social media such as YouTube, Facebook and Twitter as more citizen access is requested such as with the parks.

Information Services continues to prolong the life of major equipment, but the capital expenditures continue to be necessary for the technology supported. Many times maintenance costs increase on older equipment and software especially as newer technology is acquired and obsolete software is replaced. Additional training may be necessary as well as acquisition of supplemental hardware, tools and software products.

Retaining and hiring new staff is a concern as we move forward. The private sector IT job market is opening up making it extremely difficult to keep experienced staff within our salary range.

Information Services Projects	FY 2015 Adopted	FY 2016 Planned
30" Monitors	\$0	\$9,000
Accela Hardware	\$0	\$52,500
ArcGIS Data Reviewer Extension	\$0	\$7,500
Centura Addition	\$0	\$30,000
Data Closet	\$0	\$40,000
Desktop Replacement	\$250,000	\$250,000
Enterprise Client Access	\$249,000	\$275,000
Esri ArcGIS Online Subscription	\$0	\$6,000
GIS Data Viewer Upgrade	\$0	\$6,000
IS - Blade for DR Site	\$0	\$18,370
IS - DR Site	\$300,000	\$200,000
IS - SAN Space	\$0	\$75,000
IS Auditing Software	\$0	\$85,000
IS- Blade Servers to Replacement Physical Servers	\$50,000	\$50,000
Laptop Replacement	\$100,000	\$100,000
Large Format Scanner	\$0	\$17,000
Lawson Hosting	\$279,532	\$275,000
Lawson Process Automation	\$0	\$32,000
Lawson Security	\$106,000	\$0
MS Office Upgrade	\$120,000	\$100,000
Network Switches	\$0	\$150,000
SmartOffice	\$0	\$26,000
WebEOC - Notification Plug-in	\$0	\$15,000
WebEOC Message Plug-in	\$0	\$15,000
Total	\$1,454,532	\$1,834,370

FLEET OPERATIONS

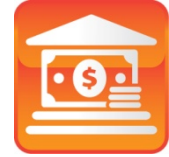
Myra Thompson

400 West Washington St., Greensboro, NC 27401 (336) 641-3094

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Maintain Efficient, Effective, and Responsible Governance

PRIORITY: Responsive Governance & Stewardship



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Fleet Operation	476,791	787,713	790,257	799,051	11,338	1.4%	1,498,924
Fleet Operation	476,791	787,713	790,257	799,051	11,338	1.4%	1,498,924
EXPENSE							
Personnel Services	0	139,192	138,192	103,049	-36,143	(26.0%)	105,422
Supplies & Materials	0	0	1,500	0	0	0.0%	0
Other Svcs & Charges	376,816	376,601	373,645	381,002	4,401	1.2%	381,002
Capital	99,975	271,920	276,920	315,000	43,080	15.8%	1,012,500
Total Expense	476,791	787,713	790,257	799,051	11,338	1.4%	1,498,924
REVENUE							
Other Financing Sources	20,427	20,000	20,000	20,000	0	0.0%	20,000
Total Revenue	20,427	20,000	20,000	20,000	0	0.0%	20,000
County Funds	456,364	767,713	770,257	779,051	11,338	1.5%	1,478,924
Positions	1.000	2.000	0.000	2.000	0.000	0.0%	2.000

DEPARTMENTAL PURPOSE

The Fleet Operations Department operates the County motor pool and manages fleet operations for all county vehicles, excluding the Sheriff's Department, Emergency Services & Guilford County Transportation & Mobility Services. This includes managing the County's contracts with outside vendors to ensure proper and timely preventive maintenance and repairs are performed on vehicles. The department also prepares all titles held by the county for all county owned vehicles.

FY 2015 GOALS & OBJECTIVES

- Continue to use the auction services to sell older vehicles in order to generate revenue for the county.

FY 2014 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 Adopted Budget increases county funding for Fleet by \$11,338 or 1.5%, with the major changes are highlighted below:
- The budget includes \$315,000 to replace 14 high-priority non-emergency vehicles. On average, these vehicles:
 - Have 167,000 or more total miles
 - Drive 18,000 or more miles per year
 - Are considered to be in “poor” condition.

With the purchase of new vehicles, the county will experience a decrease in maintenance costs and, more importantly, an increase in the reliability of its fleet.

Vehicle Replacement				
Department	FY 2014		FY 2015	
	Cars	Other *	Cars	Other *
General County Fleet	7	5	1	13
Transportation Human Services	1	1	-	-
Law Enforcement	30	3	30	10
Emergency Services	6	7	1	4
Fire Administration	-	2	-	-
Animal Control	-	2	-	1
Total	44	20	32	28

* Ambulances, trucks, vans and SUV's

2014 SIGNIFICANT ACCOMPLISHMENTS

- The county has re-assigned several vehicles to various departments and pulled others for auction. This has increased utilization as well as increased revenue from the sale of assets.

Community Services

Guilford County's Community Services departments promote orderly community growth and development, encourage economic development and job creation, provide outlets for recreation and life skills education, and protect the environment.

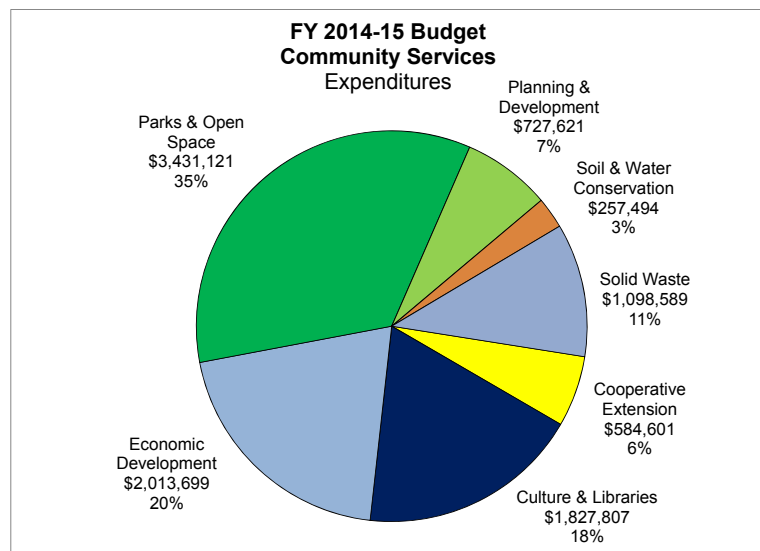
Community Services departments include:

- Cooperative Extension
- Economic Development
- Culture & Recreation
- Planning
- Community Development
- Solid Waste
- Soil & Water Conservation

Expenditures

Guilford County will spend \$9,940,932 for Community Services in FY 2014-15, a decrease of \$208,234, or 2.1%, under the FY 2013-14 Adopted Budget. Community Services accounts for approximately 2% of total expenditures for FY 2015.

The Economic Development budget will decrease by approximately \$235,000 (10.4%), reflecting fewer incentive grant payments to companies that have met investment or job creation goals coming due in FY 2014-15. The budget resumes support for Downtown Greensboro (\$40,000) and adds a new allocation for High Point's The City Project (\$30,000), two agencies organized to stimulate investment and activity in the center cities. A complete list of expected incentive grant payments and allocations to economic development agencies and community-based organizations is included on the Economic Development page and Appendices of this document.



Library funding for the Greensboro, High Point, Jamestown, and Gibsonville Libraries remains unchanged from the FY 2013-14 adopted budget at \$1.83 million dollars.

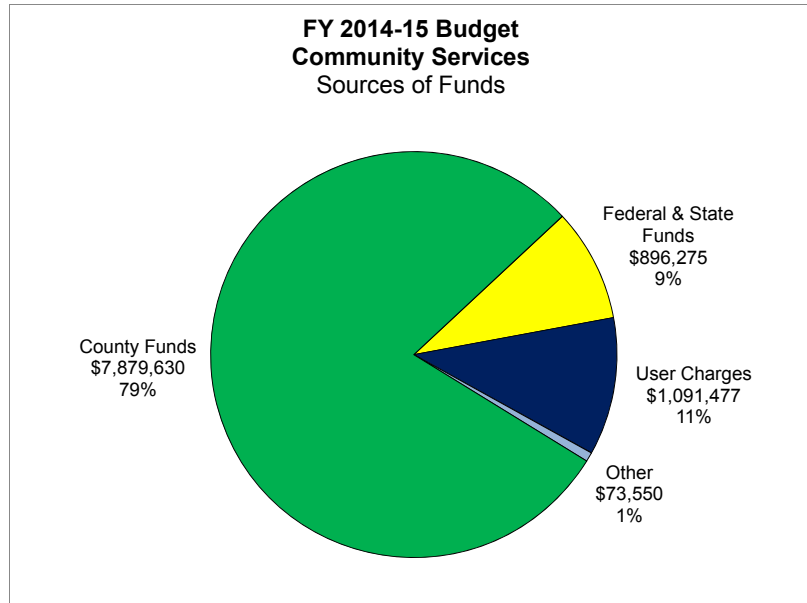
The Park & Open Space budget will decrease by approximately \$139,000 in FY 2014-15 as one-time expenses related to consolidation are no longer included in the budget, positions are reclassified and aligned with the county's new park philosophy and policies, and regular equipment replacement scheduled are resumed.

The Cooperative Extension (CES) budget is \$84,000 higher than adopted for FY 2013-14. CES is operated by North Carolina State University (NCSU) under a Memorandum of Understanding (MOU) between NCSU and Guilford County. CES employees are state employees of NCSU or NC A&T University, and the county shares in the expense of the programs as outlined in the

MOU. Just over \$44,000 of the budget increase for CES is attributed to fewer departmental vacancies and the county's share of proposed pay and health insurance increases for state employees. The budget also includes \$38,000 for a new roof at the Agriculture Center.

Revenues

Most (79%) Community Services programs are funded from general county funds. Fees & Charges account for 11% and Federal & State revenues provide the most of the remaining support at 9%.



	FY13 Actual	FY14 Adopted	FY14 Amended	FY15 Adopted	vs. FY14 Adopted		FY16 Plan
					\$ chg	% chg	
Department							
Cooperative Extension	\$670,760	\$500,115	\$535,346	\$584,601	\$84,486	16.9%	\$781,601
Culture & Libraries	\$2,409,701	\$1,827,807	\$1,827,808	\$1,827,807	\$0	0.0%	\$1,827,807
Economic Development	\$1,135,146	\$2,248,566	\$5,089,364	\$2,013,699	(\$234,867)	-10.4%	\$1,964,299
Parks & Open Space	\$3,026,094	\$3,569,827	\$3,709,208	\$3,431,121	(\$138,706)	-3.9%	\$3,470,502
Planning & Development	\$730,709	\$676,995	\$673,297	\$727,621	\$50,626	7.5%	\$744,975
Soil & Water Conservation	\$224,491	\$245,165	\$267,411	\$257,494	\$12,329	5.0%	\$262,210
Solid Waste	\$1,036,358	\$1,080,841	\$1,080,846	\$1,098,589	\$17,748	1.6%	\$1,106,112
Total Expenditures	\$9,233,259	\$10,149,316	\$13,183,280	\$9,940,932	(\$208,384)	-2.1%	\$10,157,506
Sources of Funds							
Federal & State Funds	\$900,038	\$880,275	\$1,222,383	\$896,275	\$16,000	1.8%	\$896,275
User Charges	\$558,145	\$1,235,233	\$1,235,233	\$1,091,477	(\$143,756)	-11.6%	\$1,219,977
Other	\$114,784	\$70,100	\$120,328	\$73,550	\$3,450	4.9%	\$76,550
County Funds	\$7,660,292	\$7,963,708	\$10,605,336	\$7,879,630	(\$84,078)	-1.1%	\$7,964,704
Sources of Funds	\$9,233,259	\$10,149,316	\$13,183,280	\$9,940,932	(\$208,384)	-2.1%	\$10,157,506
Permanent Positions	43.500	41.500	41.500	41.500	-	0.0%	41.500

COOPERATIVE EXTENSION

Geissler Baker, Interim Director

3309 Burlington Rd., Greensboro, NC 27402 (336) 375-5876

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Further Community Achievement
PRIORITY: Workforce Preparedness & Personal Enrichment



Links to County Goals and Strategic Priorities:

COUNTY GOAL: Improve Quality of Life & Manage Growth
PRIORITY: Clean & Green Community



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Administration	657,842	500,115	500,118	584,601	84,486	16.9%	781,601
Youth	12,918	0	35,228	0	0	0.0%	0
Cooperative Extension Service	670,760	500,115	535,346	584,601	84,486	16.9%	781,601
EXPENSE							
Supplies & Materials	19,130	16,729	13,730	14,950	-1,779	(10.6%)	14,950
Other Svcss & Charges	651,630	483,386	521,616	569,651	86,265	17.8%	766,651
Total Expense	670,760	500,115	535,346	584,601	84,486	16.9%	781,601
REVENUE							
Miscellaneous Revenues	14,250	0	35,228	0	0	0.0%	0
Total Revenue	14,250	0	35,228	0	0	0.0%	0
County Funds	656,510	500,115	500,118	584,601	84,486	16.9%	781,601

DEPARTMENTAL PURPOSE

Guilford County's Cooperative Extension Service (CES) draws from the research assets of the state's two land-grant universities – NC A&T State University and NC State University – to help individuals, families, and communities improve their quality of life and develop life skills in youth. CES focuses its efforts on five major initiatives: 1) enhancing agricultural, forest and food systems; 2) developing responsible youth; 3) strengthening and sustaining families; 4) conserving and improving the environment and natural resources; and, 5) building quality communities.

Cooperative Extension provides educational opportunities to Guilford County citizens through workshops, trainings, information requests via telephone, radio broadcasts, newspaper and television outreach, educational mailings, face-to-face contacts with citizens, and website visits. CES continually strives, through educating and empowering the community, to maximize the County's return on investment.

CES is operated by North Carolina State University (NCSU) under a Memorandum of Understanding (MOU) between NCSU and Guilford County. CES employees are employees of NCSU or NC A&T and the county shares in the expense of the programs per the MOU.

FY 2015 GOALS & OBJECTIVES

- Increase staff productivity by filling all vacant positions, including the Director's position.
- Enhance department's use of public and social media to expand marketing and visibility.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 15 Adopted Budget has increased by \$84,486 or 16.9%.
- \$44,220 of the increase is attributed to the proposed 2% merit increase and 5% health insurance increase for State employees. Cooperative Extension employees are paid on a MOU contract, and are funded by both State and County dollars.
- \$38,000 of the increase is for a new roof at the main building at the Agriculture Center.
- Revenues for this department include various community grants and donations that are received throughout the year, but are not budgeted since they are not guaranteed.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Guilford Extension staff reported over \$48 million in economic impact during 2013. These impacts represented grants and donations (\$231,040); value of efforts in site visits; value of program efforts; value of educational mediums (print, television, radio); volunteer hours; and mandated certification programs (\$504,142).
- Staff fielded over 5,554 telephone requests for research-based information from citizens.
- Staff presented 1,430 educational programs to 30,207 people and had non face-to-face contact with an additional 110,498. By programming using the print, radio and television media, we impacted the lives of over 23 million people.
- All of the above accomplishments are from a professional staff equaling 10.3 full-time equivalents (FTE) and supported by 4 FTE. In aggregate, that equates to each professional FTE valuing efforts at a total of almost \$5 million in which the County has an average investment of \$17,530 per FTE.
- Cooperative Extension continues to be efficient, effective, and responsive in meeting the needs of Guilford County citizens. Because of our connection with the land-grant universities, we provide "information you can trust". Citizens consider us as the experts in a

variety of subject-matter fields including agriculture, family resource management, youth development, nutrition, horticulture, and more.

KEY PERFORMANCE MEASURES

Performance Measures	FY2013	FY2014	FY2015	FY2016
	Actual	Estimate	Projected	Projected
Cooperative Extension				
Number of participants in workshops/seminars	30,207	26,000	39,000	39,000
Number of Programs given	1,430	1,350	1,400	1,450
Number of volunteers	675	669	650	625
Number of volunteer hours	26,385	18,195	17,550	17,600
Number of 4H youth served (non-duplicated)	12,826	12,936	11,000	12,000
Number of site visits	593	400	550	500
Diagnostic samples performed	886	550	900	850

FUTURE ISSUES

- In order to continue to meet the needs of Guilford county citizens, Cooperative Extension must fill 3 staff vacancies: the critical Extension Director's position, in addition to two positions that provide educational programming to limited resource audiences. One is a Family and Consumer Sciences agent position focused on family resource management, and the other is a Nutrition Assistant position with our Expanded Foods and Nutrition Education Program (EFNEP). All 3 vacancies occurred due to retirements. These positions must also be filled as a top priority while funding is still available from NCSU and NC A&T. Cooperative Extension will soon undergo state-wide restructuring, possibly moving to a regional delivery system which could greatly reduce services provided to citizens at the local level.
- Our Expanded Food and Nutrition Education Program has been very effective in Guilford County, teaching limited-resource families to eat nutritiously while stretching a tight budget. One of our Nutrition Assistant positions (mentioned above) is currently funded 100% by NC A&T funds but must be funded at 25% by the county in the next budget cycle. This position targets youth and pregnant teens as well as adults.
- Cooperative Extension has experienced a tremendous level of interest in Community Gardens and School Gardens from citizens. Over the past 5 years we have grown from 15 community gardens to 65 currently. We have been able to secure grants for supplies and materials however it has become more and more challenging to secure grants for our part-time community gardens coordinator. We will request funding from the county for this position as interest continues to sky rocket and this position continues to be critical.
- Cooperative Extension remains steadfast in its commitment to serve Guilford County residents. Our programs and services address the needs of the County's diverse and limited-resource populations, including youth, low-income households, consumers, farmers, and gardeners. Our mission reflects our value of promoting self-sufficiency, life-long learning, and educational opportunities for all citizens. *Cooperative Extension is empowering people and providing solutions.*

RECREATION/PARKS

Robert McNiece, P.E. Property & Parks Management Director 301 W. Market St., Greensboro, NC 27402 (336) 641-3722

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Improve Quality of Life & Manage Growth
PRIORITIES: Clean & Green Community, Social Capital & Community Vibrancy



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Administration	501,648	456,780	487,983	545,416	88,636	19.4%	613,716
Bur-Mil Park	728,039	1,059,840	1,118,333	971,980	-87,860	(8.3%)	874,444
Gibson Park	168,449	219,400	184,476	108,463	-110,937	(50.6%)	97,682
Guilford Mackintosh Park	147,302	188,500	247,942	171,250	-17,250	(9.2%)	174,000
Hagan-Stone Park	294,578	370,166	366,672	356,058	-14,108	(3.8%)	361,996
Northeast Park	667,203	690,701	690,452	706,384	15,683	2.3%	698,616
Southwest Park	169,489	198,022	204,874	185,152	-12,870	(6.5%)	174,221
Triad Park	349,385	386,418	408,476	386,418	0	0.0%	475,827
Recreation (Parks)	3,026,094	3,569,827	3,709,208	3,431,121	-138,706	(3.9%)	3,470,502
EXPENSE							
Personnel Services	995,179	1,896,640	1,906,640	1,841,925	-54,715	(2.9%)	1,701,204
Supplies & Materials	97,412	137,800	152,546	107,295	-30,505	(22.1%)	143,800
Other Services & Charges	1,927,587	1,461,967	1,565,551	1,462,777	810	0.1%	1,427,997
Capital	5,916	73,420	84,471	19,124	-54,296	(74.0%)	197,501
Total Expense	3,026,094	3,569,827	3,709,208	3,431,121	-138,706	(3.9%)	3,470,502
REVENUE							
Charges for Services	474,179	1,147,292	1,147,292	1,018,792	-128,500	(11.2%)	1,147,292
Other Financing Sources	0	0	14,006	0	0	0.0%	0
Miscellaneous Revenues	30,225	53,550	54,544	50,550	-3,000	(5.6%)	53,550
Total Revenue	504,404	1,200,842	1,215,842	1,069,342	-131,500	(11.0%)	1,200,842
County Funds	2,521,690	2,368,985	2,493,366	2,361,779	-7,206	(0.3%)	2,269,660
Positions	29.000	27.000	27.000	27.000	0.000	0.0%	27.000

DEPARTMENTAL PURPOSE

The Parks Department enhances the quality of life in Guilford County through the construction and maintenance of parks and recreational facilities and the preservation of open space and trails. Guilford County operates Bur-Mil Park, Hagan-Stone Park, Gibson Park, Northeast Park, and Southwest Park. Triad Park is managed jointly with Forsyth County under a 50/50 shared expense partnership, and Guilford-Mackintosh Park is also managed under a separate arrangement with the City of Burlington.

Bryan Park is also owned by Guilford County. Other functions/funding captured by the Parks Department include: management of differential fees (dollars the County pays for non-Greensboro residents to access Greensboro parks), open space monitoring, and bicentennial trails maintenance.

FY 2015 GOALS & OBJECTIVES

- Continue to improve infrastructure by executing consistent and timely maintenance repairs.
- Ensure the same high quality experience for the community at all County Parks by standardizing parks operations and policies.
- Expand marketing efforts to publicize county parks and maximize revenue potential.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The 2015 Adopted Budget has decreased by (\$138,706) or -3.9%. County funding reflects a net decrease of (\$7,206) or -.3%. The budget aligns revenues closer to historical revenue patterns, which results in a revenue decrease of (\$131,500) or -11%.
- In addition to realigning expenditures with the adjusted revenues, the FY 2015 budget decrease also represents a reduction in personnel expenses, which have decreased (\$54,715) or -2.9%. The department experienced turnover in staffing, particularly part-time staffing, leaving some positions unfilled. The department also realigned other personnel to meet changing needs and demands of the parks which resulted in various personnel budget changes throughout the parks.
- Supplies and materials have also decreased (\$30,505) or -22.1%. The majority of this reduction reflects the department's move towards outsourcing programming, reflecting the "County Parks" model adopted by the Commissioners at the January 2014 retreat. Other reductions have been made to accommodate the forecasted reduction in revenues.
- The Other Services & Charges category has slightly increased by \$810 or .1% from the FY 14 Adopted Budget. This category includes funding that addresses the special facility needs, which often involves repairs and material replacement, at the various parks. See the multi-year planning section of the budget document for more detail about special facility funding.
- Capital (equipment) expenditures have decreased by (\$54,296) or 74% from the FY 14 Adopted Budget. The prior year budget allowed the County to purchase needed equipment as the result of bringing the parks in-house in 2013. Despite the reduction, the budget still maintains funding to replace or purchase needed equipment.

KEY PERFORMANCE MEASURES

Measures	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Estimate	Projected	Projected
Parks and Recreation				
Parks Management				
Percent of park visitors that give the parks system a satisfaction rating or above in a survey	91%	95%	95%	95%
Percent of park visitors that give the parks facilities a satisfaction rating or above in a survey	95%	95%	95%	95%
Percent of County dollars as a total of the parks' budget	70%	69%	67%	67%
Open Space Management				
Percent cost per acre of open space relative to market value (the lower, the better)	93%	91%	N/A	N/A
Percent of the properties approved by the County Commissioners that are actually purchased (for the life of the program)	100%	100%	100%	100%
Number of properties opened for public use	0	1	1	2
Trails Management				
Annual maintenance costs per linear foot of paved, multi-use path (greenway)	\$0.38	\$0.35	\$1.35	\$1.35
Percent of the population that are within .5 miles from a hiking trail (using census blocks)	29%	31%	31%	31%
Percent of trail users that give the trails system a satisfaction rating or above in a survey	90%	90%	90%	90%

	FY2013	FY 2014	FY 2015	FY 2016
	Actual	Estimate	Projected	Projected
Park Attendance				
Bur-Mill Park	800,000	805,000	810,000	810,000
Gibson Park	280,000	280,000	280,000	280,000
Guilford/Mackintosh Park	30,000	35,000	35,000	35,000
Hagan Stone Park	510,000	530,000	535,000	535,000
Northeast Park	660,000	690,000	690,000	690,000
Southwest Park	125,000	130,000	130,000	130,000
Triad Park	576,000	600,000	600,000	600,000
Hike/Bike Trail (Greenway)	44,000	66,000	80,600	80,600
	3,025,000	3,136,000	3,160,600	3,160,600

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Successful completion of merging 5 parks under county operation
- Adopted a “County Parks Philosophy” to focus more on maintenance
- Implemented new online reservation system at the NE and Bur-Mil aquatic centers plus the golf shop at Bur-Mil Park.
- Completed the building part of the Part F Grant project at Hagan Stone Park.
- Repaired the Bur-mil Park aquatic center to be in compliance with environmental health inspections
- Contributed to the construction of Carolina Field of Honor Memorial at Triad Park
- Consolidated all pool chemical feeders to cut expenses.
- Received a Part F grant for Triad Park for new facilities around the field of Honor.
- Acquired 7.8 acres of open space as part of the A&Y Greenway Preserve to complete land acquisition from the Open Space Program’s 2004 bond referendum.
- Completed an incubator farm feasibility study for Hines Chapel Preserve in partnership with Piedmont Conservation Council and had this project approved by the Board of Commissioners.
- Reclaimed twenty-six acres of overgrown pasture land at Hines Chapel Preserve that were in the process of being converted into a Piedmont Prairie with funding support from the NC Wildlife Habitat Foundation.
- Completed and opened a 4.5- mile section of the Mountains-to-Sea Trail on the Richardson-Taylor Preserve called the Bill Craft Trail, which includes three Eagle Scout projects and one Girl Scout Gold project. The trail now features two wildlife viewing platforms and an outdoor classroom near Northern Middle and High Schools.
- Received a \$20,000 charitable donation for trails design and construction at Rich Fork Preserve, and also continued facilitating monthly meeting with an active work group in High Point interested in helping oversee master planning and development of Rich Fork Preserve.

- Held two public meetings to collect input for the Company Mill Preserve (unofficial name) in Southeast Guilford County and finished a master plan map for the preserve.
- Completed parking lot and began construction of a 3-mile hiking trail at Cascades Preserve in Oak Ridge with volunteer help from area Boy Scout troops.
- Completed final 2-mile section of Bicentennial Greenway in Greensboro between Old Oak Ridge Road and Horse Pen Creek Road.

FUTURE ISSUES

- Improvements to Hagan Stone have started. A Master Plan was completed and adopted by the Parks and Recreation Commission and Board of Commissioners in January, 2012. A large handicapped-accessible playground and associated parking, walkways and landscaping was completed in April, 2012. The pool and pool deck and fencing were upgraded in May, 2011. A PARTF grant has been received that will help fund making the entire park handicapped-accessible and adding several new facilities. Additional funding will be required to complete everything recommended in the Plan.
- We will be applying for a PARTF Grant for the Bur-mil Park Tennis facility. It is ending its approval time by the TRC review process and needs to be completed before new regulations come into effect. If we don't meet this time frame then we will have to do more engineering on this project.
- A perimeter horse trail has been constructed at Bryan Park Guilford County in order to make some use of the property. Mountain bike trails have been marked and may be built with volunteer labor in 2014. Development of the playing field complex envisioned in the Master Plan will require new bond funds. The horse trail is being managed by the Equestrian Alliance of Guilford County.
- The Bicentennial Greenway was completed in FY 13-14, with the last section constructed using 80% state funds and 20% local match. Now that the entire greenway is complete, older sections of the greenway have deteriorated and need to be resurfaced. New greenway efforts are underway with design of the Atlantic and Yadkin Greenway through Summerfield and Stokesdale and design for a section of the Piedmont Greenway through Triad Park. Given the growth of the greenways and trails program, trail maintenance will be a future consideration to make sure the trails are kept in good condition.
- Guilford County is fortunate to have the planned Mountains-to-Sea Trail route come through this county and needs to continue efforts to extend this trail up to Haw River State Park and along Reedy Fork Creek. Trails bond funds are available to purchase trail easements and help the Friends of the MST non-profit volunteers with construction.

- Guilford County completed its bond-funded Open Space acquisition program. Staff attention is turning to long-term stewardship of the nature preserves purchased to make them accessible to the public. Currently, staff is developing master plans for each preserve, and the County can use remaining bond funds to make the preserves publically accessible. In FY 14-15 and beyond the program will need a modest, but consistent, stream of general funds dollars for maintenance to keep the preserves open to the public. A maintenance plan will need to be developed for each preserve and can be included as part of each master plan. Boundaries for all of the preserves need to be signed to protect the County against potential liability.
- Several of the county-owned parks are experiencing maintenance issues that cannot be addressed given current levels of funding. These needs have been identified and costs estimated. If funds are not made available, the facilities will continue to experience noticeable deterioration.

LIBRARIES

Michael Halford, Budget Director

301 West Market St., P.O. Box 3427 Greensboro, NC 27401 (336) 641-3275

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Improve Quality of Life & Manage Growth

PRIORITIES: Clean & Green Community, Social Capital & Community Vibrancy



BUDGET SUMMARY

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	\$ Change	% Change	FY 2016 Plan
EXPENSES							
Libraries	1,838,206	1,827,807	1,827,807	1,827,807	0	0.0%	1,827,807
Culture	571,495	0	1	0	0	0.0%	0
Culture & Libraries	2,409,701	1,827,807	1,827,808	1,827,807	0	0.0%	1,827,807
EXPENSES							
Other Services & Charges	2,409,701	1,827,807	1,827,808	1,827,807	0	0.0%	1,827,807
Total Expenses	2,409,701	1,827,807	1,827,808	1,827,807	0	0.0%	1,827,807
REVENUE							
County Funds	2,409,701	1,827,807	1,827,808	1,827,807	0	0.0%	1,827,807

DEPARTMENTAL PURPOSE

The county provides funding to the Greensboro, High Point, Jamestown, and Gibsonville Libraries to support operations and make library services available to all residents of Guilford County. The annual funding amount is calculated based on the state's annual aid to libraries.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The total FY 2015 library funding allocations for the four libraries remains unchanged from the prior fiscal year's funding level, with each library's funding level remaining the same.
- The FY 15 library allocations reflect funding amounts based on a service population/ per capita formula in the standing contracts between the County and the municipalities/towns and supplemental appropriations to retain the same level of funding in the prior funding year.

Guilford County does not operate a library, but provides support to area libraries and, beginning in FY 2012, revised the funding formula for library services. Under 2012 formula, the Greensboro Public Library (the state-recognized county library system for Guilford County) and the High Point Municipal Library (a state-recognized municipal library) receive support based on their official service populations and the state's prior year allocation for statewide library funding. Funding for the Gibsonville and Jamestown libraries receive a per capita contribution from the County based on the allocations to the state-recognized systems in the county. The formula based contacts end in June of 2016.

Library System	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Plan
Greensboro	\$ 1,446,984	\$ 1,356,847	\$ 1,356,847	\$ 1,356,847
High Point	\$ 384,704	\$ 359,960	\$ 359,960	\$ 359,960
Gibsonville				
<i>Per Capita Contract Amount</i>	\$ 10,399	\$ 11,044	\$ 11,502	\$ 11,502
<i>Grant Amount</i>	\$ 45,101	\$ 44,456	\$ 43,998	\$ 43,998
	<u>\$ 55,500</u>	<u>\$ 55,500</u>	<u>\$ 55,500</u>	<u>\$ 55,500</u>
Jamestown				
<i>Per Capita Contract Amount</i>	\$ 13,036	\$ 11,448	\$ 11,704	\$ 11,704
<i>Grant Amount</i>	\$ 42,464	\$ 44,052	\$ 43,796	\$ 43,796
	<u>\$ 55,500</u>	<u>\$ 55,500</u>	<u>\$ 55,500</u>	<u>\$ 55,500</u>
Total	\$ 1,942,688	\$ 1,827,807	\$ 1,827,807	\$ 1,827,807

ECONOMIC DEVELOPMENT

Leslie Bell, Planning Director

400 W. Market St., PO BOX 3427, Greensboro, NC 27402 (336) 641-2552

Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Improve Quality of Life & Manage Growth*

PRIORITY: *Economic Growth*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Economic Develop & Assistance	1,135,146	2,248,566	5,089,364	2,013,699	-234,867	(10.4%)	1,964,299
Economic Develop & Assistance	1,135,146	2,248,566	5,089,364	2,013,699	-234,867	(10.4%)	1,964,299
EXPENSE							
Other Services & Charges	1,135,146	2,248,566	5,089,364	2,013,699	-234,867	(10.4%)	1,964,299
Total Expense	1,135,146	2,248,566	5,089,364	2,013,699	-234,867	(10.4%)	1,964,299
REVENUE							
Intergovernmental	0	0	342,108	0	0	0.0%	0
Miscellaneous Revenues	50,000	0	0	0	0	0.0%	0
Total Revenue	50,000	0	342,108	0	0	0.0%	0
County Funds	1,085,146	2,248,566	4,747,256	2,013,699	-234,867	(10.4%)	1,964,299

DEPARTMENTAL PURPOSE

The Economic Development program markets the County and the Piedmont Triad Region to facilitate area development. Emphasis is placed on the retention and expansion of existing industry, as well as the attraction of business opportunities and emerging sectors.

The Economic Development budget includes funding for two county programs:

- **Community Economic Development Organizations** – provides grant funds to local community agencies that support economic development or provide services/activities that contribute to economic vibrancy in the county.
- **Economic Incentive Grant Program** – provides grant funds to qualified companies that meet certain investment and/or job creation goals.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 Adopted Budget for Economic Development and Assistance is expected to decrease by (\$234,867) or -10.4%. This decrease is largely due to the expiration of some of the economic development incentives for various companies over the last fiscal year.

COMMUNITY ECONOMIC DEVELOPMENT AGENCIES:

Agency	FY 2013-14 Adopted	FY 2014-15 Request	FY 2014-15 Adopted
Economic Development Agencies			
East Market Street Development	\$ 12,000	\$ 20,000	\$ 20,000
GSO Alliance - ED Partnership	\$ 200,000	\$ 200,000	\$ 175,000
Piedmont Triad Film Commission	\$ 50,000	\$ 50,000	\$ 25,000
HP Economic Development	\$ 75,000	\$ 75,000	\$ 100,000
HP Market Authority	\$ 75,000	\$ 100,000	\$ 75,000
GC Tourism Development Authority	\$ 40,000	\$ 40,000	\$ 40,000
Downtown GSO	\$ -	\$ 40,000	\$ 40,000
GSO Community Development Fund	\$ -	\$ 100,000	\$ -
HP "The City Project"	\$ -	\$ 30,000	\$ 30,000
Unity Builders	\$ -	\$ 35,000	\$ -
Sub-Total	\$ 452,000	\$ 690,000	\$ 505,000
Economic Development Community-Based Organizations			
African American Atelier	\$ 50,000	\$ 50,000	\$ 50,000
HP Arts Council	\$ 40,000	\$ 50,000	\$ 50,000
NC Shakespeare Festival	\$ 30,000	\$ 60,000	\$ -
United Arts Council - GSO	\$ 55,000	\$ 75,000	\$ 55,000
Friends of John Coltrane	\$ 20,000	\$ 25,000	\$ 20,000
War Memorial	\$ 25,000	\$ -	\$ -
Sub-Total	\$ 220,000	\$ 260,000	\$ 175,000
TOTAL	\$ 672,000	\$ 950,000	\$ 680,000

SUMMARY
ACTIVE ECONOMIC DEVELOPMENT INCENTIVES

Project	Approved Incentive	All Years Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Plan	Future Years	Total All Years
Baltek	\$ 89,500	\$ 35,166	\$ 29,834	\$ 24,500	\$ -	\$ -	\$ 89,500
Buzzispace (Pending Approved Contract)	\$ 113,000	\$ -	\$ -	\$ -	\$ -	\$ 113,000	\$ 113,000
Convatech	\$ 152,000	\$ 101,333	\$ -	\$ 50,667	\$ -	\$ -	\$ 152,000
Culp, Inc.	\$ 82,500	\$ -	\$ 34,560	\$ 16,000	\$ 16,000	\$ 15,940	\$ 82,500
FedEx Ground	\$ 952,500	\$ 635,000	\$ 317,500	\$ -	\$ -	\$ -	\$ 952,500
Honda Aircraft, Inc.	\$ 770,960	\$ 147,242	\$ 83,168	\$ 165,600	\$ 165,600	\$ 209,350	\$ 770,960
Honda Jet	\$ 600,000	\$ 480,000	\$ 120,000	\$ -	\$ -	\$ -	\$ 600,000
North State Flexibles	\$ 30,750	\$ -	\$ -	\$ 10,250	\$ 10,250	\$ 10,250	\$ 30,750
OFS Brands	\$ 188,000	\$ -	\$ 55,000	\$ 38,000	\$ 33,000	\$ 62,000	\$ 188,000
Park View Development, LLC (City of GSO)	\$ 1,000,000	\$ 494,318	\$ 250,000	\$ 225,000	\$ 30,682	\$ -	\$ 1,000,000
Piedmont Pharmaceuticals	\$ 22,000	\$ -	\$ 4,400	\$ 4,400	\$ 4,400	\$ 8,800	\$ 22,000
Proctor & Gamble Manufacturing Co.	\$ 975,000	\$ -	\$ -	\$ 325,000	\$ 325,000	\$ 325,000	\$ 975,000
Qualicaps	\$ 272,805	\$ -	\$ -	\$ 90,935	\$ 90,935	\$ 90,935	\$ 272,805
Ralph Lauren Corporation	\$ 1,238,400	\$ 379,167	\$ 247,680	\$ 247,680	\$ 247,680	\$ 116,193	\$ 1,238,400
Ralph Lauren Media, Inc. (Polo) Phase 2	\$ 162,500	\$ 60,424	\$ 47,909	\$ 54,167	\$ -	\$ -	\$ 162,500
Solstas Lab Partners	\$ 500,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 375,000	\$ 500,000
Springfield Service Corporation	\$ 37,500	\$ -	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	\$ 37,500
Stanley Furniture (1 - See Note Below)	\$ 76,000	\$ -	\$ 64,000	\$ 60,000	\$ 12,000	\$ -	\$ 76,000
Syngenta Crop Protection, Inc.	\$ 350,000	\$ 315,000	\$ 35,000	\$ -	\$ -	\$ -	\$ 350,000
Timco	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
Ziehl-Abegg	\$ 52,000	\$ 25,000	\$ 8,000	\$ 9,000	\$ 10,000	\$ -	\$ 52,000
Total	\$ 8,065,415	\$ 2,672,650	\$ 1,434,551	\$ 1,333,699	\$ 958,047	\$ 1,726,468	\$ 8,065,415

PLANNING & DEVELOPMENT

Leslie Bell, Director

400 W. Market St., PO BOX 3427, Greensboro, NC 27402 (336) 641-3394

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Improve Quality of Life & Manage Growth

PRIORITY: Clean & Green Community



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Administration	13,059	26,476	28,255	36,290	9,814	37.1%	36,395
Planning/Zoning	441,384	447,149	449,138	464,490	17,341	3.9%	475,567
Community Services	276,265	203,370	195,904	226,841	23,471	11.5%	233,013
Planning and Development	730,709	676,995	673,297	727,621	50,626	7.5%	744,975
EXPENSE							
Personnel Services	689,263	619,563	620,563	659,233	39,670	6.4%	676,482
Supplies & Materials	10,542	15,008	11,321	12,650	-2,358	(15.7%)	12,650
Other Services & Charges	30,903	42,424	41,413	55,738	13,314	31.4%	55,843
Total Expense	730,709	676,995	673,297	727,621	50,626	7.5%	744,975
REVENUE							
Charges for Services	68,012	67,941	67,941	52,685	-15,256	(22.5%)	52,685
Miscellaneous Revenues	26	50	50	0	-50	(100.0%)	0
Total Revenue	68,038	67,991	67,991	52,685	-15,306	(22.5%)	52,685
County Funds	662,671	609,004	605,306	674,936	65,932	10.8%	692,290
Positions	9.500	8.000	8.000	8.000	0.000	0.0%	8.000

DEPARTMENTAL PURPOSE & GOALS

Planning and Development's Administrative Division manages the following Departmental units:

- Planning
- Inspections
- Community Services (Solid Waste and Soil & Water Conservation)
- Economic Development

As such, the Planning and Development Department supports the following Boards and Commissions: Planning Board, Board of Adjustment, Environmental Review Board, and the Historic Properties Commission, and the Town Planning Board, Town Council and Town Board of Adjustment for those towns that have contractual planning and zoning agreements with the County (Towns of Sedalia, Whitsett, Pleasant Garden, Stokesdale and Oak Ridge).

The Planning and Development Department 1) prepares, implements and updates the Comprehensive Plan and Area Plans; 2) administers and enforces the Development Ordinance including text amendments, zoning and subdivision regulations, floodplain, and watershed regulations; 3) names roads, assigns street numbers, and maintains the Official Road and Zoning Maps; 5) reviews and recommends additions to the NC Dept. of Transportation (NCDOT) secondary road system; 6) supports the Planning Board and Board of Adjustment; 7) supports the Historic Preservation Commission; 8) provide staff and support to the Burlington, Greensboro and High Point Metropolitan Planning Organizations (MPOs) and, 9) provides planning and zoning services to the Towns of Pleasant Garden, Oak Ridge, Sedalia, Whitsett and Stokesdale.

FY 2015 GOALS & OBJECTIVES

- Prioritize and implement select recommendations of the Guilford County Comprehensive Plan and review/Update of Guilford County Development Ordinance.
- Improve internal and external customer service via upgrades to the existing Accela land management system.
- Improve the efficiency of internal administrative and operational tasks utilizing available and affordable scanning technology resources

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 budget increases county funding for Planning and Development by \$65,932 or 10.8%. The majority of the increase is due to personnel costs attributed to filling vacant positions and higher amounts spent on community services.
- Approximately \$4,600 in annual cost savings are realized by discontinuing and aligning telephone communications costs with assigned units within the Planning and Development Department.
- The approved FY 2015 budget merges many of the Community Services division activities into the Planning and Development Administration.
- The approved FY 2015 budget incorporates rehabilitation activities of at least four single-family housing units via a Memorandum of Understanding (MOU) with the Piedmont Triad Regional Council using NC Housing Finance Agency Single Family Rehabilitation Funding (potentially supplemented with HOME Program Fund allocation).

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- Administration - Managed Departmental divisions' below optimal staffing levels and continuing to successfully operate below customary budgetary allocations.
- Administration – Hosted a joint workshop with the Triad Real Estate and Building Industry Coalition (TREBIC) to foster effective communication between service providers and end-users.
- Staff maintains quality customer service with below normal staffing levels.
- Prepared Greensboro water and sewer Clearance Certificate for connections to Greensboro Sewer/Water System.
- Worked with the City of Greensboro Planning Department regarding new process for water and sewer extension into unincorporated areas of Guilford County designated only for Economic Development projects deemed appropriate by the City Greensboro.
- Worked cooperatively with Information Services to implement electronic site plan review.
- Prepared and implemented new progress report for internal use.
- Assigned internal team to review and make recommended changes to enhance the Planning and Development Department website.
- Began review and preparation of study maps for portions of unincorporated Guilford County previously not part of a citizen-based Land Use Small Area Plan.
- Began tracking and updating Long Range Planning Notebook to map plan revisions subsequent to original implementation dates.
- Began working with the Planning Board to identify, review and prepare a list of future ordinance text amendments, and planning and growth-related issues.
- Drafted/presented updated Rules of Procedure for the Guilford County Planning Board.
- Continued to successfully fulfill planning and zoning services contractual obligations per agreement with five (5) participating jurisdictions.
- Updated the Guilford County Development Ordinance to comply with House Bill 276 regarding new legislation for Boards of Adjustment.
- Arranged for quasi-judicial training for the Guilford County Board of Adjustment.
- Water and Sewer – The proposed FY 2015 budget includes the completion and preparation of the Forest Oaks Estates Water and Sewer project assessment roles tentatively scheduled for December 2014 and June 2015, respectively.

- Housing - Presented to Board of Commissioners and assisted in the drafting of Guilford County's first Minimum Housing Codes (residential, non-residential and abandoned manufactured homes abatement) for the unincorporated area of Guilford County.
- Housing - Signed a Memorandum of Understanding (MOU) with the Piedmont Triad Regional Council to administer Guilford County's 2014 Single Family Rehabilitation Loan Program awarded by the NC Housing Finance Agency.

KEY PERFORMANCE MEASURES

Measures	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected
Planning & Development				
Planning and Zoning^[1]				
Number of Board of Adjustment Cases - County	4	6	6	6
Number of Board of Adjustment Cases - Towns	6	6	6	6
Number of Zoning Cases Processed - County	13	18	25	25
Number of Zoning Cases Processed - Towns	6	8	12	12
% Acreage Zoned from Agricultural (AG) All Jurisdictions	39%	45%	50%	50%
Number of Zoning Complaint/ Violations Investigated - County	95	105	110	110
Number of Zoning Complaint/Violations Investigated - Towns	64	70	70	70
# of Subdivision Cases Processed - County	89	100	110	110
Minor Subdivision ≤ 4 Lots	45	50	55	55
Major Subdivision 5 or More Lots	11	15	15	15
Subdivision Exemptions ^[2]	33	35	40	40
# of Subdivision Cases Processed - Towns	16	25	25	25
Minor Subdivision ≤ 4 Lots	3	5	5	5
Major Subdivision 5 or More Lots	4	5	5	5
Subdivision Exemptions ^[2]	9	15	15	15
# of Non-residential Site Plan Cases Processed - County	43	50	60	60
# of Non-residential Site Plan Cases Processed - Towns	11	15	15	25
# of Written Zoning Verifications Processed	38	48	50	50
Number of VAD Farm Applications Processed	6	8	8	8
Number of Acres Added	433	600	300	300
Community Services - Water and Sewer				
Assessed Water and Sewer Projects ^[3]	2	2	1	0
Housing Program				
HOME Consortium Program Projects ^[4]	2	0	3	1
NC Housing Finance Agency Single Family Rehab. 14 (SFRLP14) Grant ^[5]	0	0	3	1
Economic Development				
Economic Development & Cultural Agencies Funded	9	6	15	8
Active Economic Development Incentive Grants - Monitoring Performance Grants	24	18	23	15

[1] Guilford County provides contractual planning and zoning services to the Towns of Pleasant Garden, Oak Ridge, Sedalia, Stokesdale and Whittsett.

[2] Includes plats and maps meeting state exemptions to subdivision requirements yet still requires staff processing and review.

[3] Forest Oaks Water & Sewer project scheduled for completion June 2014 and assessment roll prepared no later than 31-Dec-14.

Lynwood Lakes Water & Sewer project scheduled for completion July 2015 and assessment roll prepared during FY 2016.

[4] As of 31-Oct-14 unencumbered balance is \$104,338. At minimum, portion of funds anticipated to supplement SFRLP14 (if awarded). See Footnote 4.

[5] Includes \$170K in initial Grant set-aside fund pool for four (4) units with initial allotment, if awarded. Guilford County has approved Memorandum of Understanding (MOU) for Piedmont Triad Regional Council to administer SFRLP14, if awarded.

FUTURE ISSUES

- Implementation of electronic document storage for archived, current and future Planning and Development files.
- Review of planning services evergreen contracts with participating jurisdictions to assess contract provisions, cost, and current and anticipated level of services provided/needed.
- Work with Open Space Committee to identify efforts that can be exercised cooperatively by the Planning and Development Department to support open space initiatives.
- Work with stakeholder groups to foster effective communication and relationships regarding sound, balanced planning policy development and implementation.
- Work cooperatively with Information Services to complete all phases of electronic site plan review implementation including electronic subdivision review.
- Ensure that implementation of updated Accela land management and permitting software focuses and prioritizes customer-based enhancements – both short and long term.
- Work with Information Services to incorporate planning-related data to optimize Accela capabilities that meets both internal land management needs and external customer demand.
- Implementing post-Accela upgrade or in conjunction with, enhanced user and customer functions (e.g., cashiering at point of transaction) that provide higher level of customer service and reduce customer permitting transaction time.
- Implementing a schedule for review and potential update of all Land Use Plans as the region's economy continues to improve during post economic recovery.
- Review of potential updates of the Southeast Small Area Plan in light of the 2011 termination of the Guilford County/City of Greensboro Water and Sewer Agreement.
- Preparing for the implementation of the Minimum Housing and Abatement of Abandoned Manufactured Homes Codes.
- Working with the City of Greensboro to jointly establish a new review process for development seeking water and sewer will continue as a priority.
- Ensuring that the Planning and Development website is updated and more user-friendly and will assist in improving customer-service delivery.
- Continue working with other departments and municipalities to develop a uniform and consistent addressing system that will be beneficial County-wide.
- Housing - Continue to monitor HOME Program funds and ways to expand the County's Housing Program.

SOIL & WATER CONSERVATION

Leslie Bell, Planning Director

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Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Improve Quality of Life & Manage Growth*

PRIORITY: *Clean & Green Community*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Soil & Water Conservation	224,491	245,165	267,411	257,494	12,329	5.0%	262,210
Soil & Water Conservation	224,491	245,165	267,411	257,494	12,329	5.0%	262,210
EXPENSE							
Personnel Services	188,331	191,379	191,379	188,312	-3,067	(1.6%)	193,028
Supplies & Materials	3,184	3,637	3,639	4,037	400	11.0%	4,037
Other Services & Charges	32,977	50,149	72,393	65,145	14,996	29.9%	65,145
Total Expense	224,491	245,165	267,411	257,494	12,329	5.0%	262,210
REVENUE							
Intergovernmental	43,299	30,275	30,275	30,275	0	0.0%	30,275
Total Revenue	43,299	30,275	30,275	30,275	0	0.0%	30,275
County Funds	181,192	214,890	237,136	227,219	12,329	5.7%	231,935
Positions	2.500	2.500	2.500	2.500	0.000	0.0%	2.500

DEPARTMENTAL PURPOSE

Soil and Water Conservation promotes the wise stewardship of natural resources through the implementation of sound conservation and best management practices. The District staff, in conjunction with priorities established by the Solid and Water Conservation Board, assists farmers and other landowners with the following services:

- Erosion Control Technical Assistance;
- Conservation Systems Installation Assistance;
- Water Quality Improvement;
- Educational Programming to Schools and Civic Groups; and
- Land-Use and other Water Quality Study(ies) Technical Assistance to other Local Units of Governments.

Additionally, Soil and Water staff seek grants to assist farmers with stream protection systems, critical area seeding, and assistance with long-term no-till cropland conservation to grass, wells, water tanks, fencing, and sod-based rotation to grass and grassed waterways. Moreover, the Soil and Water Conservation program staff assists with the Voluntary Agriculture District (VAD) and Enhanced VAD. Soil and Water staff continuously strive to be responsive to our customer needs, and proactively promotes the conservation of farmland and enhanced operation of our working farms.

FY2015 GOALS & OBJECTIVES

- Enhance customer service, public access and outreach by increasing staff availability and accessibility.
- Convert the existing half-time Soil and Water Conservation Coordinator position to full-time (not approved in the final FY 2014-15 budget).

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 budget keeps staffing at 2.5 even though the department requested an increase in from 2.5 positions to 3 to increase public education and outreach efforts in promoting sound environmental stewardship.
- The Soil and Water budget includes the county's share of the NC Forest Service forestry contract. Under this contract, the state and county share the cost of a local Forest Ranger to manage a local forestry program, including forest fire control, forest management, insect and disease control, and forestry education. The recommended budget includes the county's share of funds to purchase a replacement vehicle for the Forest Ranger (\$10,000).

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

During FY 2014, Soil & Water worked cooperatively with Information Services (IS) and the Cooperative Extension Service to complete a major technology and phone upgrade at its Burlington Road office building.

Throughout FY 2014, Soil & Water staff continued to obligate 100% of NC Agriculture (Ag) Cost Share Program (NC-ACSP) and NC Community Conservation Assistance Program (CCAP) funds for the installation of Best Management Practices. Soil & Water assisted with 40 Ag "Cost Share" applications and were able to fund 5 contracts in the amount of \$52,507 (100% of state allocation). Staff provided technical assistance for 850 farms; provided oversight for approximately 54,000 acres under Conservation Management; monitored 46 farms for compliance; processed 16 Voluntary Agriculture District applications representing 485 acres; and, worked with 13 farmers in the No-Till Drill Assistance Program representing 150 acres. Additionally, staff has educated approximately 3,800 school students and adults; and provided direct conservation outreach to 5,086 citizens while reaching thousands through WFMY Good Morning Show Tree Planting Spots and the Fox 8 Morning Show.

Additionally, staff received \$32,867 in funding for Innovative Poultry Mortality Management Systems to install a Biovator (for composting poultry mortality) on a poultry operation. Federal funding of \$39k from United States Dept. of Agriculture (USDA) – Natural Resource Conservation Service (NRCS) also was used to install a Poultry Waste Dry Stack.

Moreover, funding from the Agriculture Water Resources Assistance Program (AgWRAP) was used to assist a landowner build a new farm pond for crop irrigation.

Further, staff continues to pursue development opportunities that serve the citizens of Guilford County well. Jamey Walker, Watershed Technician, assisted with USDA-NRCS Boot Camp and successfully completed the NC Department of Environment and Natural Resources’ Surface Water Identification Training and Certification Program. Elizabeth Williams, District Education Coordinator, became a certified Food, Land and People Facilitator while Millie Langley, Soil Conservationist, was selected to serve as the Southeastern Representative on the North American Envirothon Operating Committee.

KEY PERFORMANCE MEASURES

Measures	FY2013	FY2014	FY2015	FY2016
	Actual	Estimated	Projected	Planned
Soil & Water Conservation				
Agriculture Cost Share Applications.(# of Farms / # of Practices)	40 / 65	28 / 57	30 / 60	40 / 65
Number of Agriculture Cost Share Contracts	11	5	15	15
Agriculture Cost Share Contract \$	\$150,771	\$52,507	\$75,000	\$75,300
Avg. Cost Share Contract \$ per Farm	\$13,706	\$10,501	\$5,000	\$5,020
Number of CCAP Applications (# of Applications / # of Practices) ^[1]	8 / 11	10 / 12	10 / 12	10 / 12
Number of CCAP Contracts	4	4	5	10
CCAP Cost Share Contract \$	\$5,900	\$3,944	\$4,200	\$4,000
Avg. CCAP Cost Share Contract \$ per Application	\$1,475	\$986	\$840	\$400
Number of ACSP Contracts under 10 year Maintenance	163	160	165	165
Number of CCAP Contracts under 10 year Maintenance	9	12	14	14
Technical Assistance (# of Farms)	840	790	800	800
Number of Farm Compliance Reviews	46	45	45	45
Number of Farms under Conservation Management	1,825	1,840	1,840	1,840
Number of Farms under Conservation Plans / Acres	5 / 120	6 / 130	6 / 130	6 / 130
Number of Educational Services (Includes Adults and Youth)	2,659	3,800	3,800	3,800
Number of No-Till Drill Assistance Program (# / Acres)	14 / 153	13 / 150	13 / 150	13 / 150
Number Persons Assisted via Technical Conservation Outreach Opportunities	5,836	5,086	5,400	5,600
Number of EQIP Contracts ^[2]	5	5	5	5
EQIP Contract \$	\$69,000	\$47,000	\$50,000	\$50,000
Avg. EQIP \$ per Contract	\$13,800	\$9,400	\$10,000	\$10,000
EQIP Contracts (# Contracts under 10 Year Maintenance)	30	27	25	25
Voluntary Agriculture District Applications (# of Parcels / Acres)	4 / 85	16 / 485	7 / 200	7 / 200

[1] Community Conservation Assistance Program.

[2] Environmental Quality Incentive Program.

FUTURE ISSUES

Staff will continue to implement the Jordan Lake Agriculture Rule, Buffer Rules and assist the state with Nitrogen and Phosphorus accounting requirements. Staff will continue to implement the Farm Preservation Plan by working with the Open Space Committee to provide technical assistance to protect the water resources on the Hines Chapel Farm and County Prison Farm. Staff also will continue to work with the Open Space Committee, Piedmont Conservation Council, and Elon University to develop an Incubator Farm on the Hines Chapel Farm.

Staff also will seek both governmental and non-governmental funding and partnership opportunities that are in alignment with the priorities established by the Soil and Water Conservation District Board.

Additionally, the District would like to increase participation in the Voluntary Agriculture District (VAD) and Enhanced VAD, while ensuring that training on the latest technology and software (e.g., GIS, Conservation Planning Toolkit) is a priority.

SOLID WASTE

Leslie Bell, Planning Director

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Links to County Goals and Strategic Priorities:

COUNTY GOAL: *Improve Quality of Life & Manage Growth*

PRIORITY: *Clean & Green Community*



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Waste Disposal	1,036,358	1,080,841	1,080,846	1,098,589	17,748	1.6%	1,106,112
Solid Waste	1,036,358	1,080,841	1,080,846	1,098,589	17,748	1.6%	1,106,112
EXPENSE							
Personnel Services	237,323	234,096	234,096	237,179	3,083	1.3%	243,202
Supplies & Materials	10,824	18,650	10,412	15,945	-2,705	(14.5%)	15,945
Other Services & Charges	788,210	828,095	836,338	845,465	17,370	2.1%	846,965
Total Expense	1,036,358	1,080,841	1,080,846	1,098,589	17,748	1.6%	1,106,112
REVENUE							
Intergovernmental	856,739	850,000	850,000	866,000	16,000	1.9%	866,000
Charges for Services	15,953	20,000	20,000	20,000	0	0.0%	20,000
Miscellaneous Revenues	20,284	16,500	16,500	23,000	6,500	39.4%	23,000
Total Revenue	892,975	886,500	886,500	909,000	22,500	2.5%	909,000
County Funds	143,382	194,341	194,346	189,589	-4,752	(2.4%)	197,112
Positions	2.500	4.000	4.000	4.000	0.000	0.0%	4.000

DEPARTMENTAL PURPOSE

The NC Solid Waste Management Act requires that local units of government assess solid waste collection and disposal capacity, and implement programs to address solid waste management needs. Additionally, the Act also mandates that the County maintain and update (every three years) a 10-Year Comprehensive Solid Waste Management Plan, and provide for the disposal of scrap tires, white goods (appliances and scrap metals), and electronics.

Guilford County owns and maintains a Scrap Tire / White Goods Facility (located at 2138 Bishop Rd, Greensboro, NC), and contracts for waste disposal and recycling. While the Bishop Road Facility also serves as an electronic (e-waste) drop-off site, the Guilford County Prison Farm (located at 7315 Howerton Rd, Gibsonville, NC) serves as a second drop-site site for e-waste. Special outreach and one-day events throughout the Fiscal Year also compliment the array of customer recycling services provided by the Division. In the past, proceeds from state-levied scrap

tire and white goods disposal taxes and electronic management funds have assisted the County in providing these programs.

Additionally, annual environmental educational programs include the **Kids, Cans & Ca\$h** Elementary School Recycling Challenge, co-sponsored by Guilford County and the City of High Point, and the **Magic of Recycling** program that incorporates information about recycling into an entertaining and engaging magic show for elementary students.

FY 2015 GOALS & OBJECTIVES

- Conduct a comprehensive review of the Solid Waste management programs (including equipment and vehicle inventory and conditions) to identify opportunities for service improvement, enhancements, and efficiency.
- Develop a FY 2016 priority list to retire and replace equipment based on a designated set of criteria including cost and potential grant funding.

FY 2015 ADOPTED BUDGET HIGHLIGHTS

- Expenses increase for the Solid Waste department by 1.6% in the FY 2015 adopted budget. However, county funding for the department was reduced by 2.4% due to revenue increases.
- FY 2015 budget includes funding for two additional schools to be added to the highly-successful **Kids, Cans & Ca\$h** Recycling Challenge.
- In keeping with FY 2015 program Goals and Objectives, media funding (\$6560) is included to expand recycling public education and outreach to promote three (3) annual Special Events and the Program's signature **Kids, Cans & Ca\$h** Recycling Challenge. Both of these recycling campaigns result in a major part of the Other Services and Charges increase (2.1%) that is in the budget.
- FY 2015 budget includes completing a comprehensive inventory of existing vehicles and equipment to develop a replacement schedule for future years.
- The purchase of a portable wheel crusher (\$29,000) and CFC Removal Equipment (\$4,500) were each considered as expansions to Solid Waste, but ultimately not accepted into the FY15 adopted budget.

FY 2014 SIGNIFICANT ACCOMPLISHMENTS

- At the Summer-Cycle event in October 2014, a new pilot program was introduced for the free recycling of mattresses and box springs via a partnership with Mattress-Go-Round (a local mattress company). Due to the success of this pilot, Mattress-Go-Round has agreed to continue to provide free collection services at future County clean-up events.
- The **Kids, Cans & Ca\$h** Elementary School Recycling Challenge (a successful recycling education program began in 2006 through a partnership between Guilford County and the

City of High Point) contest continues to expand and attract the attention of both public and private elementary schools interested in furthering recycling awareness and in earning cash for school programs.

- The FY 2014 **Kids, Cans & Ca\$h** Elementary School Recycling Challenge was met by 21 elementary schools, including 2 private schools, and resulted in the collection of more than two tons of aluminum cans! Participating schools earned a total of \$1,825.65 for their recycling efforts. Alamance Elementary School, in an effort led by the exceptional children's class, broke all previous contest records and collected an amazing 1,345 lbs. of cans!!! This highly effective outreach event attracted \$3,300.00 in donations from several private sponsors resulting in minimal expense to Guilford County and the City of High Point.
- Continued to recognize local businesses and community groups for their environmentally responsible actions and activities in support of the Division's recycling efforts.
- In recently released figures by NC DENR (March 2014), Guilford County ranked 20th statewide in Total Public Recycling Per Capita Recovery **and** 10th in Common Household Recyclables Per Capita Recovery among North Carolina's 100 counties.

KEY PERFORMANCE MEASURES

Measures	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Estimate	Projected	Planned
Solid Waste				
Workload (Output) Measures				
# Public Education/Outreach Events (Includes Presentations and Clean-up Days)	29	35	35	35
Kids, Cans & Ca\$h Elem. School (Public & Private) Program Participation^[1]				
# Schools	20	21	23	25
# Students Participating / Outreach	9,393	9,367	9,600	10,000
# Lbs. of Cans Collected by Schools for Recycling	3,077	4,057	4,200	4,500
Total Funds Earned by Schools for Recycling	\$1,385	\$1,826	\$1,900	\$2,000
Magic of Recycling School Program Participation^[2]				
# Schools	6	8	8	16
# Students Participating / Outreach	2,930	3,794	3,800	7,600
# of Lbs. of Household Hazardous Waste Collected (Includes Special Events)	1,636,263	1,650,000	1,650,000	1,650,000
# Tons Scrap Tires Processed by County Contractor	6,632	6,500	6,500	6,500
# of Tons White Goods Collected (Includes scrap metal)	85	80	75	70
# Tons of Electronics Collected (Includes County drop-off sites and HHW site)	558	564	570	575
# Tons of Christmas Trees Recycled into Mulch	40	60	65	70
# Tons of Scrap Tires, White Goods, Electronics and Christmas Trees Collected per 1000 Population	14.4	14.2	14.2	14.2
# of Minor LCID Facility Inspections (7)	62	70	70	70
# of Major LCID Facility Inspections (5)	54	60	60	60
# of Solid Waste Complaints & Requests for Assistance (Phone Calls/E-mails)	2,306	2,490	2,690	2,900
# of Illegal Dump Site Investigations (Includes all types of SW complaints)	379	410	415	425
# of State Compliance Audits	10	10	10	10
# of Sites at Which Surveillance Cameras Were Deployed	6	6	6	6
# of Warning Citations Issued (Including Verbal Warnings)	69	70	70	70
# of Citations Issued	6	5	5	5
Efficiency Measures				
# of Complaints, Site Investigations and Requests for Assist. Per 1,000 Population	5.27	5.70	6.10	6.53

[1] Although one large participating school's attendance zone is expected to be split by FY 2015, the anticipated of two schools to the program is projected to increase student participation.

[2] The program is provided based on a 5-day school week. In FY 2016, the Division anticipates increasing the program to encompass two 5-day school weeks thereby increasing school and student participation.

FUTURE ISSUES

- Solid Waste will continue to achieve the goals set forth in the 2012 three-year Comprehensive Solid Waste Management Plan update.
- With the State of North Carolina no longer depositing monies into the Solid Waste Trust Fund, underwriting or making capital improvements to current solid waste programs will be a challenge and potentially impact the County's ability to effect tire clean-ups , expand services (e.g., White Goods CFC removal), and its provision of services at collection events.
- Although electronics collection continues to be successful, collection is heavily weighted toward CRT televisions and monitors therefore keeping recycling costs high. Additionally, negotiating a no-cost electronics recycling contract may be challenging.
- With the status of the Prison Farm uncertain, consideration may need to be taken regarding future manpower needs (especially for annual Special Events), equipment maintenance, and alternative locations for vehicle and equipment storage.
- Pressure to secure local landfill space for Guilford County Municipal Solid Waste (MSW) remains high. Guilford County withdrew from landfill operations when it conveyed its two facilities to the Cities of Greensboro and High Point. Although, the City of High Point continues operation of the Kersey Valley Landfill, the City of Greensboro closed its White Street Landfill to MSW and is currently working with Forsyth and Randolph Counties to address area-wide solid waste management needs.
- Maintenance needs at the Bishop Rd. Recycling Facility include drainage issues and paved areas in need of repair (including restriping and directional arrows for the driveway and parking area).
- Vehicle and equipment used to support recycling and code enforcement efforts is aging and/or may not be the optimal equipment to meet current and/or future needs.
- Limited space at the Bishop Rd. Recycling Facility pose challenges for expanded services as well as for storage of additional equipment that could be purchased (e.g., rim crusher) to enhance services provided.
- As the quantity of materials being processed at the facility increases, close monitoring of staffing levels to keep up with the volume of materials being accepted at the facility will be helpful in determining future staffing needs/issues.
- Prepare to update Guilford County's Solid Waste Management Plan. Guilford County's most recent Solid Waste Management Plan Update was adopted in June 2012.

Additionally, the Solid Waste Division will continue to coordinate regular meetings with the incorporated jurisdictions within Guilford County and with the surrounding jurisdictions to discuss solid waste issues on a regional basis. The Division will assess potential opportunities and will recommend programming revisions to align with available resources and better serve the County's needs.



DEBT REPAYMENT

Reid Baker, Finance Director

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Links to County Goals and Strategic Priorities:

COUNTY GOAL: Maintain Efficient, Effective, & Responsible Governance

PRIORITY: Strong Fiscal Performance



BUDGET SUMMARY

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	\$ chg	% chg	FY 2016 Plan
Total Debt Service							
Principal	\$49,495,585	\$51,310,585	\$51,310,585	\$53,370,585	\$2,060,000	4.0%	\$61,095,585
Interest	\$33,104,334	\$37,052,266	\$37,052,266	\$35,052,437	(\$1,999,829)	-5.4%	\$36,757,576
Fees & Other Costs	\$1,025,997	\$2,661,840	\$2,685,545	\$2,509,990	(\$151,850)	-5.7%	\$2,509,990
Total	\$83,625,916	\$91,024,691	\$91,048,396	\$90,933,012	(\$91,679)	-0.1%	\$100,363,151
General Obligation Bonds							
Principal	\$48,220,000	\$49,935,000	\$49,935,000	\$51,995,000	\$2,060,000	4.1%	\$59,720,000
Interest	\$32,079,627	\$36,077,060	\$36,077,060	\$34,120,684	(\$1,956,376)	-5.4%	\$35,869,275
Total	\$80,299,627	\$86,012,060	\$86,012,060	\$86,115,684	\$103,624	0.1%	\$95,589,275
Other Capital Related Debt							
Principal	\$1,275,585	\$1,375,585	\$1,375,585	\$1,375,585	\$0	0.0%	\$1,375,585
Interest	\$1,024,707	\$975,206	\$975,206	\$931,753	(\$43,453)	-4.5%	\$888,301
Total	\$2,300,292	\$2,350,791	\$2,350,791	\$2,307,338	(\$43,453)	-1.8%	\$2,263,886
Fees & Other Costs	\$1,025,997	\$2,661,840	\$2,685,545	\$2,509,990	(\$151,850)	-5.7%	\$2,509,990
Total	\$83,625,916	\$91,024,691	\$91,048,396	\$90,933,012	(\$91,679)	-0.1%	\$100,363,151
Purpose:							
Guilford County Schools	\$56,723,537	\$63,969,406	\$63,989,682	\$64,440,207	\$470,801	0.7%	\$71,384,135
GTCC	\$10,999,599	\$11,408,262	\$11,409,559	\$11,138,544	(\$269,718)	-2.4%	\$13,807,994
Greensboro Detention	\$7,266,373	\$7,276,872	\$7,277,319	\$7,150,836	(\$126,036)	-1.7%	\$7,238,635
BB&T Building	\$1,525,079	\$1,495,921	\$1,495,921	\$1,438,532	(\$57,389)	-3.8%	\$1,395,080
Other (Parks, Watershed)	\$7,111,328	\$6,874,230	\$6,875,915	\$6,764,893	(\$109,337)	-1.6%	\$6,537,307
Total	\$83,625,916	\$91,024,691	\$91,048,396	\$90,933,012	(\$91,679)	-0.1%	\$100,363,151
ARRA Subsidy	\$2,883,817	\$2,649,313	\$2,649,313	\$2,692,839	\$43,526	1.6%	\$2,692,839
Lottery Funds	\$5,000,000	\$4,799,500	\$4,799,500	\$4,799,500	\$0	0.0%	\$4,799,500
Watershed Funds	\$275,268	\$5,670	\$5,670	\$5,405	(\$265)	-4.7%	\$5,184
County Funds	\$75,466,831	\$83,570,208	\$83,593,913	\$83,435,268	(\$134,940)	-0.2%	\$92,865,628
Total	\$83,625,916	\$91,024,691	\$91,048,396	\$90,933,012	(\$91,679)	-0.1%	\$100,363,151

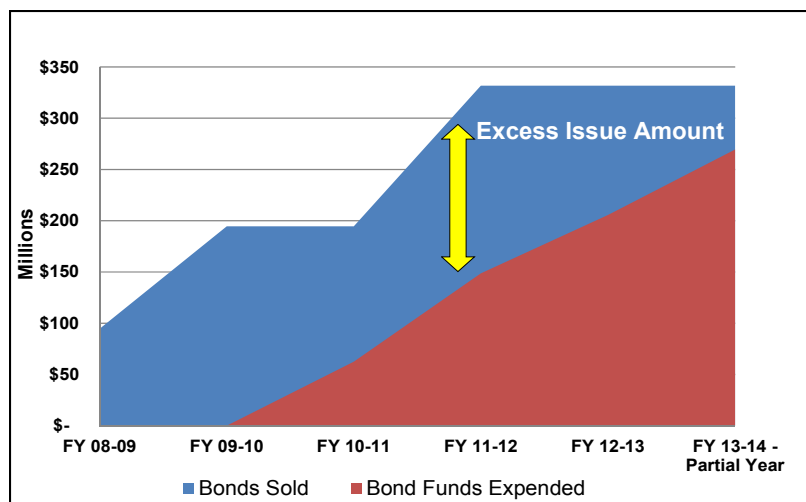
Note: Actual amounts exclude the effects of bond refunding on expenses and revenues.

DEPARTMENTAL PURPOSE

Guilford County issues debt, primarily through the issuance of voter-approved general obligation bonds, to help fund large capital projects, including new schools, detention facilities, emergency services bases, administrative buildings, and other public infrastructure needs.

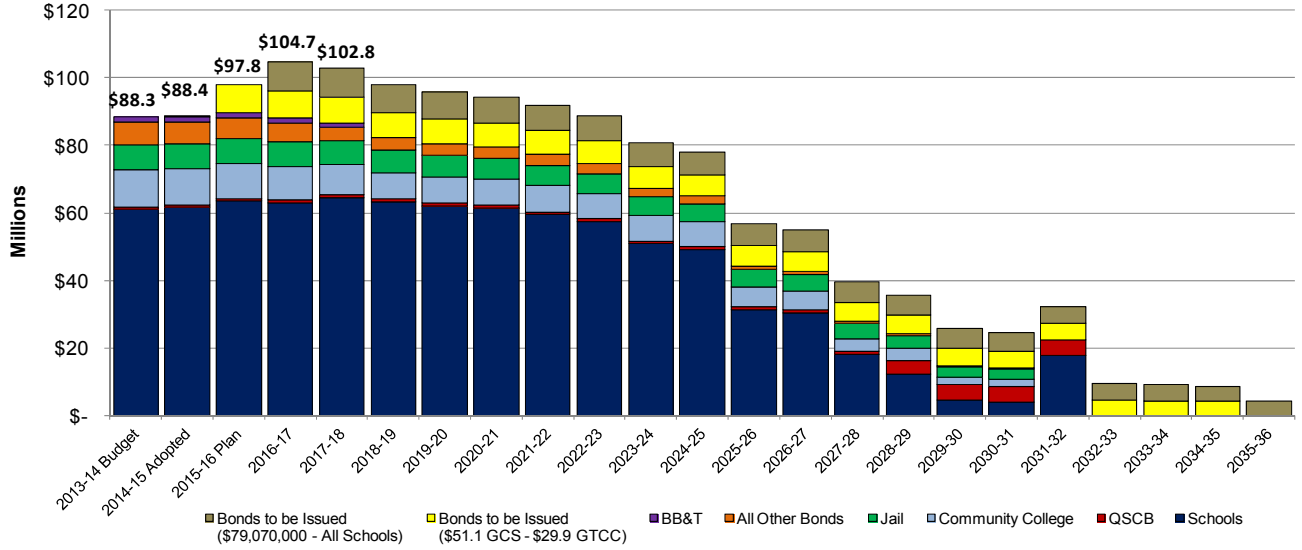
FY 2015 ADOPTED BUDGET HIGHLIGHTS

- Debt service expenditures are not projected to change significantly from last year's adopted budget, decreasing by \$91,679 or -0.1%. A decrease in interest payments essentially offsets an increase in principal payments resulting from prior year bond sales.
- In April 2014, the Board of Commissioners approved the use of Bond Anticipation Notes in a line of credit "draw down" program to fund up to \$50 million of current school and college capital projects until the next set of voter-approved bonds is sold. Over the last several years, the cash flow needs for education-related capital projects have been considerably less than the amount of bond funds on hand, resulting in several million dollars of early interest payments. The draw down program will allow the county to fund project cash flow needs as they occur and issue additional bonds at a later date. At the time this document was prepared, the interest rate that would apply to the line of credit funds was under 0.5%. This plan will allow the county to postpone several million dollars of principal and interest payments next year. However, based on rates at the time the bonds are finally issued, using a draw down program may result in slightly higher financing costs over the long term.



- As the County issues the final bonds authorized in the 2008 referenda, its overall debt balance will grow. At the time this budget was developed, the County anticipated issuing \$81 million in school and community college bonds after December 2014 and the remaining \$79 million school bonds in the first half of calendar 2016. Issue amounts may change based on revised cash needs for bond-funded projects, market conditions, and future timing decisions made by the Board of Commissioners. The use of a recently approved line of credit will enable the County to more closely match its borrowing with actual needs.
- Estimated debt service payments are based on conservative interest rates and level principal repayment over 20 years. Actual debt service payments will ultimately be impacted by actual issue amounts, timing, terms and debt structure, all meeting the approval of the Local Government Commission.

Estimated Debt Service Budgets



**Estimated Annual Debt Service Payments
Existing and Planned Issues
All Debt**

Fiscal Year	Total Debt Payment		
	Principal	Interest	Total
2013-14	\$ 51,310,585	\$ 37,052,265	\$ 88,362,850
2014-15	\$ 53,370,585	\$ 35,052,438	\$ 88,423,022
2015-16	\$ 61,095,585	\$ 36,757,572	\$ 97,853,157
2016-17	\$ 66,019,085	\$ 38,745,195	\$ 104,764,279
2017-18	\$ 66,979,085	\$ 35,881,257	\$ 102,860,342
2018-19	\$ 65,473,500	\$ 32,541,108	\$ 98,014,608
2019-20	\$ 66,433,500	\$ 29,429,248	\$ 95,862,748
2020-21	\$ 67,693,500	\$ 26,632,213	\$ 94,325,713
2021-22	\$ 68,363,500	\$ 23,545,174	\$ 91,908,674
2022-23	\$ 68,483,500	\$ 20,255,169	\$ 88,738,669
2023-24	\$ 63,553,500	\$ 17,230,495	\$ 80,783,995
2024-25	\$ 63,558,500	\$ 14,560,040	\$ 78,118,540
2025-26	\$ 44,973,500	\$ 11,773,823	\$ 56,747,323
2026-27	\$ 45,023,500	\$ 9,769,768	\$ 54,793,268
2027-28	\$ 31,673,500	\$ 7,862,069	\$ 39,535,569
2028-29	\$ 29,198,877	\$ 6,269,801	\$ 35,468,678
2029-30	\$ 20,688,500	\$ 4,974,196	\$ 25,662,696
2030-31	\$ 20,383,500	\$ 4,057,029	\$ 24,440,529
2031-32	\$ 28,968,500	\$ 3,373,528	\$ 32,342,028
2032-33	\$ 8,003,500	\$ 1,480,403	\$ 9,483,903
2033-34	\$ 8,003,500	\$ 1,030,568	\$ 9,034,068
2034-35	\$ 8,003,500	\$ 580,733	\$ 8,584,233
2035-36	\$ 3,953,500	\$ 237,210	\$ 4,190,710
Total	\$ 1,011,208,300	\$ 399,091,298	\$ 1,410,299,599

**Estimated Annual Debt Service Payments Existing and Planned Issues
by Type of Debt**

General Obligation Bonds (Including G.O. Qualified School Construction Bonds)

Fiscal Year	Issued Bonds			Bonds to be Issued			All Bonds
	Principal	Interest	Total	Principal	Interest	Total	Total
2013-14	\$ 49,935,000	\$ 36,077,059	\$ 86,012,059	\$ -	\$ -	\$ -	\$ 86,012,059
2014-15	\$ 51,995,000	\$ 34,020,684	\$ 86,015,684	\$ -	\$ 100,000	\$ 100,000	\$ 86,115,684
2015-16	\$ 55,670,000	\$ 31,723,084	\$ 87,393,084	\$ 4,050,000	\$ 4,146,188	\$ 8,196,188	\$ 95,589,272
2016-17	\$ 56,640,000	\$ 29,222,584	\$ 85,862,584	\$ 8,003,500	\$ 8,677,763	\$ 16,681,263	\$ 102,543,847
2017-18	\$ 57,600,000	\$ 26,851,934	\$ 84,451,934	\$ 8,003,500	\$ 8,227,928	\$ 16,231,428	\$ 100,683,362
2018-19	\$ 57,370,000	\$ 23,994,209	\$ 81,364,209	\$ 8,003,500	\$ 7,778,093	\$ 15,781,593	\$ 97,145,802
2019-20	\$ 58,330,000	\$ 21,332,184	\$ 79,662,184	\$ 8,003,500	\$ 7,328,258	\$ 15,331,758	\$ 94,993,942
2020-21	\$ 59,590,000	\$ 18,984,984	\$ 78,574,984	\$ 8,003,500	\$ 6,878,423	\$ 14,881,923	\$ 93,456,907
2021-22	\$ 60,260,000	\$ 16,347,781	\$ 76,607,781	\$ 8,003,500	\$ 6,428,588	\$ 14,432,088	\$ 91,039,868
2022-23	\$ 60,380,000	\$ 13,507,611	\$ 73,887,611	\$ 8,003,500	\$ 5,978,753	\$ 13,982,253	\$ 87,869,863
2023-24	\$ 55,450,000	\$ 10,932,772	\$ 66,382,772	\$ 8,003,500	\$ 5,528,918	\$ 13,532,418	\$ 79,915,189
2024-25	\$ 55,455,000	\$ 8,712,152	\$ 64,167,152	\$ 8,003,500	\$ 5,079,083	\$ 13,082,583	\$ 77,249,734
2025-26	\$ 36,870,000	\$ 6,375,769	\$ 43,245,769	\$ 8,003,500	\$ 4,629,248	\$ 12,632,748	\$ 55,878,517
2026-27	\$ 36,920,000	\$ 4,821,549	\$ 41,741,549	\$ 8,003,500	\$ 4,179,413	\$ 12,182,913	\$ 53,924,462
2027-28	\$ 23,570,000	\$ 3,363,686	\$ 26,933,686	\$ 8,003,500	\$ 3,729,578	\$ 11,733,078	\$ 38,666,763
2028-29	\$ 17,790,000	\$ 2,221,253	\$ 20,011,253	\$ 8,003,500	\$ 3,279,743	\$ 11,283,243	\$ 31,294,496
2029-30	\$ 8,810,000	\$ 1,375,483	\$ 10,185,483	\$ 8,003,500	\$ 2,829,908	\$ 10,833,408	\$ 21,018,891
2030-31	\$ 8,530,000	\$ 908,151	\$ 9,438,151	\$ 8,003,500	\$ 2,380,073	\$ 10,383,573	\$ 19,821,723
2031-32	\$ 17,145,000	\$ 674,484	\$ 17,819,484	\$ 8,003,500	\$ 1,930,238	\$ 9,933,738	\$ 27,753,222
2032-33	\$ -	\$ -	\$ -	\$ 8,003,500	\$ 1,480,403	\$ 9,483,903	\$ 9,483,903
2033-34	\$ -	\$ -	\$ -	\$ 8,003,500	\$ 1,030,568	\$ 9,034,068	\$ 9,034,068
2034-35	\$ -	\$ -	\$ -	\$ 8,003,500	\$ 580,733	\$ 8,584,233	\$ 8,584,233
2035-36	\$ -	\$ -	\$ -	\$ 3,953,500	\$ 237,210	\$ 4,190,710	\$ 4,190,710
Total	\$ 828,310,000	\$ 291,447,414	\$ 1,119,757,414	\$ 160,070,000	\$ 92,439,100	\$ 252,509,100	\$ 1,372,266,514

160A-20 Qualified School Construction Bonds (QSBC's)

BB&T Building Financing

Fiscal Year	160A-20 Qualified School Construction Bonds (QSBC's)			BB&T Building Financing		
	Principal	Interest	Total	Principal	Interest	Total
2013-14	\$ 100,000	\$ 768,806	\$ 868,806	\$ 1,275,585	\$ 206,400	\$ 1,481,985
2014-15	\$ 100,000	\$ 768,806	\$ 868,806	\$ 1,275,585	\$ 162,947	\$ 1,438,532
2015-16	\$ 100,000	\$ 768,806	\$ 868,806	\$ 1,275,585	\$ 119,495	\$ 1,395,079
2016-17	\$ 100,000	\$ 768,806	\$ 868,806	\$ 1,275,585	\$ 76,042	\$ 1,351,627
2017-18	\$ 100,000	\$ 768,806	\$ 868,806	\$ 1,275,585	\$ 32,589	\$ 1,308,174
2018-19	\$ 100,000	\$ 768,806	\$ 868,806	\$ -	\$ -	\$ -
2019-20	\$ 100,000	\$ 768,806	\$ 868,806	\$ -	\$ -	\$ -
2020-21	\$ 100,000	\$ 768,806	\$ 868,806	\$ -	\$ -	\$ -
2021-22	\$ 100,000	\$ 768,806	\$ 868,806	\$ -	\$ -	\$ -
2022-23	\$ 100,000	\$ 768,806	\$ 868,806	\$ -	\$ -	\$ -
2023-24	\$ 100,000	\$ 768,806	\$ 868,806	\$ -	\$ -	\$ -
2024-25	\$ 100,000	\$ 768,806	\$ 868,806	\$ -	\$ -	\$ -
2025-26	\$ 100,000	\$ 768,806	\$ 868,806	\$ -	\$ -	\$ -
2026-27	\$ 100,000	\$ 768,806	\$ 868,806	\$ -	\$ -	\$ -
2027-28	\$ 100,000	\$ 768,806	\$ 868,806	\$ -	\$ -	\$ -
2028-29	\$ 3,405,377	\$ 768,806	\$ 4,174,183	\$ -	\$ -	\$ -
2029-30	\$ 3,875,000	\$ 768,806	\$ 4,643,806	\$ -	\$ -	\$ -
2030-31	\$ 3,850,000	\$ 768,806	\$ 4,618,806	\$ -	\$ -	\$ -
2031-32	\$ 3,820,000	\$ 768,806	\$ 4,588,806	\$ -	\$ -	\$ -
2032-33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2033-34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2034-35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2035-36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 16,450,377	\$ 14,607,310	\$ 31,057,687	\$ 6,377,923	\$ 597,474	\$ 6,975,397

DEBT POLICIES AND STATUTORY LIMITATIONS

State Limitation on Local Debt

North Carolina General Statute 159-55 requires that the net debt of a county not exceed 8% of the appraised value of property subject to taxation. Net debt includes all authorized (issued and unissued) bonded debt and capital lease obligations, less certain deductions. For the fiscal year ending June 30, 2014, the County's net debt is equal to 2.16% of the assessed value of taxable property, well below the 8% statutory limit, and its unused debt capacity (the 'Legal Debt Margin') is approximately \$2.68 billion. These figures are not expected to change significantly by the end of FY 2014-15, as no additional bond referenda are planned next fiscal year that would increase the total authorized debt level.

In FY 2014-15, the County anticipates issuing \$81 million of the authorized, but unissued, bonded debt balance for school and community college needs.

COMPUTATION OF LEGAL DEBT MARGIN	
Fiscal Year Ending June 30, 2014	
Estimated appraised property valuation*	<u>\$ 45,933,350,000</u>
Debt limit (8% of total assessed valuation)	\$ 3,674,668,000
Debt applicable to debt limit:	
<i>Bonded debt</i>	\$ 778,375,000
<i>Bonds authorized, but unissued:</i>	
<i>Public Schools (approved 5/6/2008)</i>	\$ 130,170,000
<i>Community College (approved 5/6/2008)</i>	\$ 29,900,000
<i>Jail (approved 5/6/2008)</i>	\$ 36,370,000
<i>Refunding (approved 2/12/2012)</i>	<u>\$ 74,500,000</u>
	\$ 270,940,000
<i>Limited obligation bonds</i>	\$ 16,845,000
<i>Obligations under capital lease and purchase money installment contracts</i>	<u>\$ 5,102,338</u>
Gross debt	\$ 1,071,262,338
Less statutory deductions:	
<i>Refunding bonds authorized, but unissued</i>	\$ (74,500,000)
<i>Amounts held in sinking funds</i>	\$ (100,000)
<i>Bonds issued and outstanding for water purposes</i>	<u>\$ (2,792,580)</u>
	\$ (77,392,580)
Net debt applicable to limit	\$ 993,869,758
As a percentage of total assessed valuation	2.16%
Legal debt margin (Debt Limit less Net Debt)	\$ 2,680,798,242

* Indicates estimated assessed property valuation per Budget Ordinance for the fiscal year ending June 30, 2014.

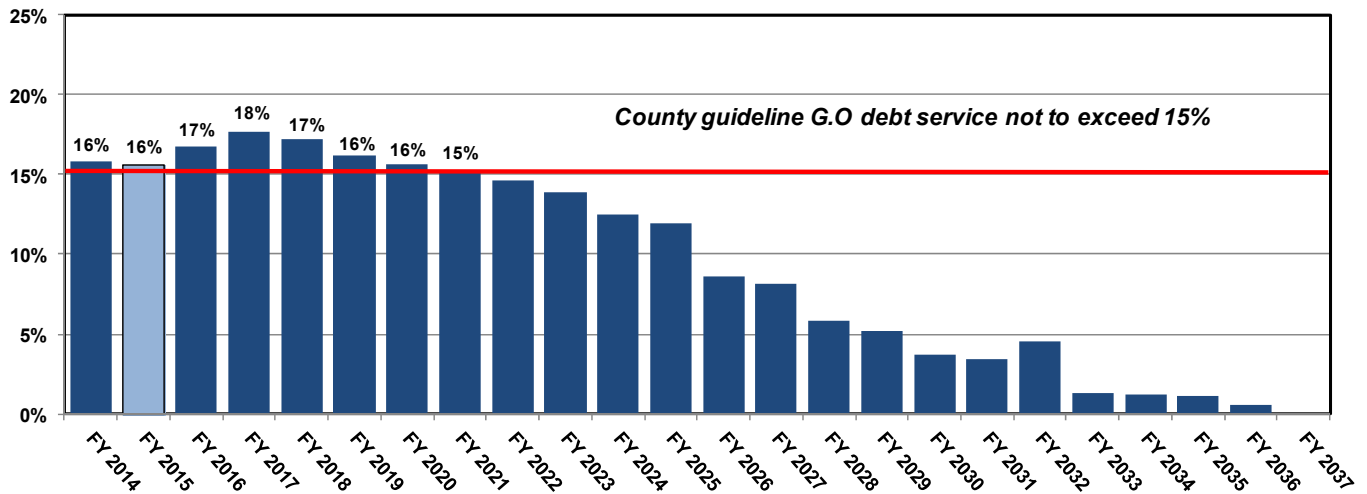
Local Debt Guidelines

In addition to the statutory limit discussed above, the County has several guidelines it uses when evaluating debt levels. As a practical matter, these local policies limit outstanding general obligation debt to a level far below that of the legal debt limit. The County considers the following internal guidelines when evaluating how much and when to issue additional debt:

- General obligation debt service should not exceed 15% of the operating budget.
- General obligation debt per capita should not exceed \$3,000.
- General obligation debt as a percentage of assessed property valuation should not exceed 3%.

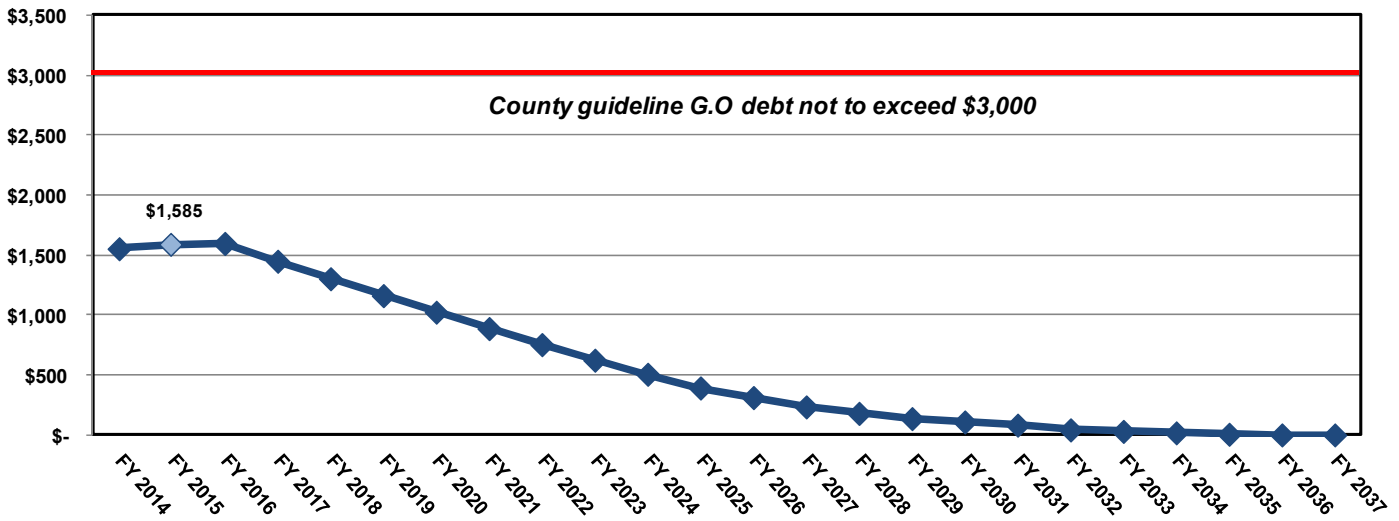
Based on estimates of future debt service for all currently authorized general obligation debt and annual operating budgets, the County will exceed its guideline for general obligation debt service in FY 2014 - 2021. This is a product of tightening our budgets in recent years while continuing to issue the bonds authorized by voters in 2008. From 2009 to 2014, total General Fund appropriations decreased by \$28.6 million while budgeted debt service expenditures increased by \$21.3 million over that same period. At its highest, debt service is projected to peak at approximately 18% of the estimated operating budget in FY 2016-2017. This spike in debt service is due to repayment of the bonds approved by voters in May 2008 for the new Greensboro Detention Facility and school and community college facility needs.

General Obligation Debt Service as a Percent of Operating Budget

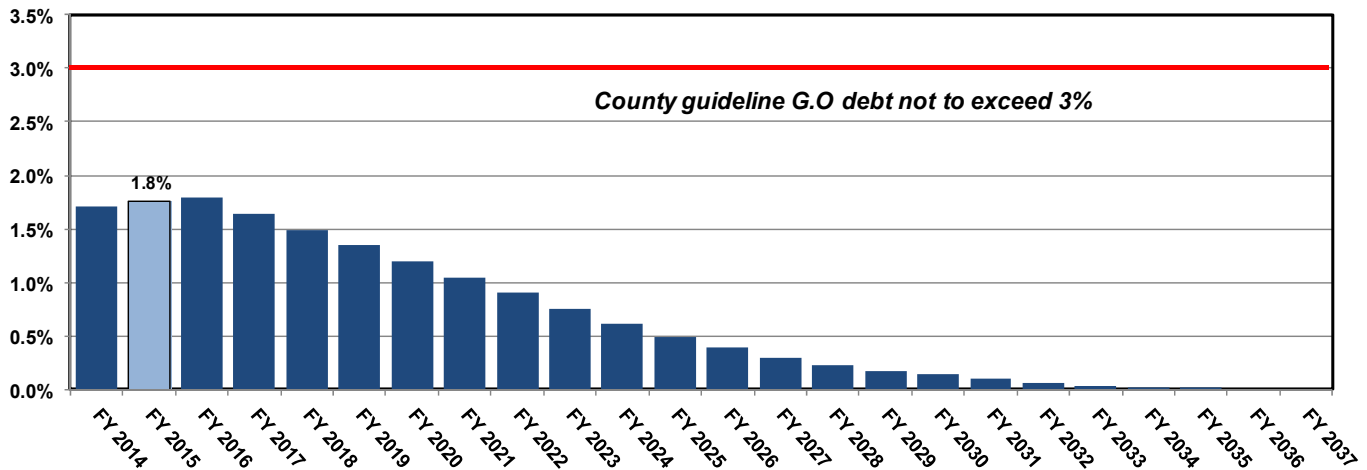


Although the County will exceed one of its debt guidelines, it will not exceed its guidelines for the two other debt indicators, which are general obligation net debt per capita and general obligation debt as a percent of assessed valuation. For all years, the County remains well below its recommended limits.

General Obligation Debt Per Capita



Issued General Obligation Debt as a Percent of Assessed Valuation



IMPACTS OF DEBT REPAYMENT ON THE OPERATING BUDGET

- As the charts above indicate, debt repayment expense will increase over the next several years as the County issues the final bonds approved by voters in 2008 for new or renovated community facilities. This increase in debt has had, and will have, a significant impact on the County's operating budget. If all remaining \$160,000,000 of bonds are sold, the county's debt repayment budget will increase by approximately \$16 million. This is the equivalent of a property tax rate increase of nearly four cents. Options to avoid or reduce the property tax increase needed to fund additional debt repayment expense include eliminating county programs and services, using fund balance to "soften" the debt service peaks (although using fund balance should not be considered a long-term funding source for recurring expenses), or a county-wide quarter-cent sales tax. A new sales tax must be approved by voters and would generate approximately \$14 million annually.
- Over the last several years, the County has reduced department operating budgets to offset the impact of higher debt repayment expense. Since FY 2008-09, over 260 net positions have been eliminated as the Board seeks to offset the impact of debt repayment increases on the overall budget. The additional debt repayment requirements have limited the county's ability to expand programs to meet growing community demands.
- An increase in debt repayment of approximately \$9.4 million is projected for FY 2015-16, assuming the debt sale plans discussed above are implemented. This increase in debt expense would require a property tax increase of approximately 2.1 cents, reductions in county service levels, and / or additional funding generated by a voter approved 0.25% local option sales tax. The Board of Commissioners is still reviewing the planned sales of the remaining bonds, as well as the school projects that will be funded via those bonds, to determine if additional increases in debt repayment can be delayed or eliminated.

**OPERATING CAPITAL OUTLAY LISTING
FY 2014-2015**

This listing includes capital expenditures that are accounted for in the General Fund. In general, operating capital items are equipment, machinery, vehicles, etc. that cost between \$5,000 and \$100,000 and do not meet the criteria for inclusion in the County's ten-year Capital Investment Plan.

Acc't. Unit / Account Code	Description	Amount
Board of Commissioners		
101110-55310	Replace Conference Room Chairs	\$ 5,000
	Total - Board of Commissioners	\$ 5,000
Public Health		
210002-55310	(1) Autoclave	\$ 16,000
	Total - Public Health	\$ 16,000
Emergency Services		
320410-55310	Replacement of cardiac monitors / defibrillators / pacemakers, Lucus Devices for Amulances and Stryker PowerPro Stretchers	\$ 154,154
320410-55350	Replacement of Sterling Acterra Ambulances (4) and (1) Freight FL60 Truck, with Mounted Chassis Boxes	\$ 1,000,000
	Total - Emergency Services	\$ 1,154,154
Court Alternatives		
340110-55310	(2) Washers and Dryers	\$ 27,000
	Total - Court Alternatives	\$ 27,000
Law Enforcement		
310002-55350	Replacement of (30) Sedans, (6) SUVs, (4) Trucks	\$ 1,276,537
	Total - Law Enforcement	\$ 1,276,537
Fleet		
191110-55350	Replacement of (14) Motor Pool Vehicles	\$ 315,000
	Total - Fleet	\$ 315,000
Animal Services		
370110-55310	(1) Large Washer and Dryer	\$ 22,658
370210-55350	Replacing (1) Truck, with Mounted Chassis Box	\$ 34,916
	Total - Animal Services	\$ 57,574
Parks		
515200-55310	(1) Golf-Cart (Bur-Mil)	\$ 8,124
515500-55310	(1) Gator (Hagan-Stone Park)	\$ 5,500
515600-55310	(1) Gator (Northeast Park)	\$ 5,500
	Total - Parks	\$ 19,124
	Total - General Fund	\$ 2,870,389

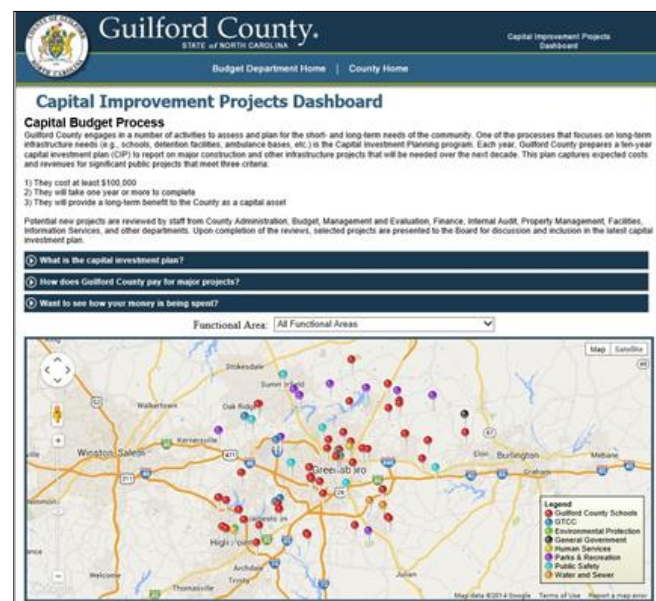
CAPITAL INVESTMENT PLAN (CIP) OVERVIEW

The Plan

The Capital Investment Program is a planning process established to develop an annual Capital Investment Plan (CIP). The CIP is a 10-year plan for the funding of major purchases, construction and renovation projects, and land acquisitions. Generally, projects included in the CIP are expected to cost at least \$100,000, have an expected life of at least 10 years, and are expected to take more than one year to complete. Other projects may be included in the CIP if they represent significant expenditures of county funds. Typical CIP projects include the construction of Emergency Medical Services bases, schools, and parks. *The Capital Investment Program is a planning process, not a funding process or project authorization process.* Once projects are identified and revenue and expenditure estimates are prepared, the Board of Commissioners must initiate each project through the approval and adoption of a capital project ordinance.

Current Capital Projects

An interactive Capital Improvement Projects dashboard is available on the county's website. You may navigate to the dashboard from the county's home page or from the Budget home page. The dashboard provides additional information about the county's CIP process, as well as a map you may use to browse active CIP projects. The map's pins are color coded by type of project (e.g., red pins indicate projects for the Guilford County Schools). Click on a pin for more information about budgeted and actual expenses and revenues for each project.



The latest full county CIP, the FY 2013-

2022 Plan, is available at <https://www.guilfordcountync.gov/our-county/budget-management-evaluation> on the Budget Department's homepage. While summary information about proposed projects is included on the pages that follow, please refer to the full CIP document for more detailed information about approved and planned projects, including project descriptions, funding sources, and potential operating impacts.

FY 2013-14 Updates to the Capital Investment Plan

During FY 2013-14, the Board of Commissioners continued or initiated four high priority projects. Project summaries and the Board's action during FY 2013-14 are summarized below:

- **800 MHz Public Safety Communications System Upgrade.** This is a joint project with the City of Greensboro. The first phase of this project has been budgeted (\$4.7 million), however an additional \$7.3 million is required for the remaining project phases. **Board action** – Board allocated remaining funding for this project.

- **Emergency Medical Services Maintenance & Logistics Facility.** Funding for the first phase of this project (\$1.5 million), which includes the purchase of a facility and initial upgrades, is available in another Emergency Services base project and will be transferred to the Maintenance & Logistics Facility project. Total cost of this project for all phases is estimated to be \$6.2 million. Once a site is secured and ready for operation, an existing facility will be closed and operating expenses applied against the new facility. **Board action** – Board allocated remaining funding for this project.
- **Law Enforcement Special Operations Facility.** This project will provide adequate space for law enforcement operational needs. Current, the county houses this function in leased space. Estimated project cost was approximately \$3 million. **Board action** – Board allocated \$100,000 for facility design. A revised project cost estimate is \$4 million.
- **Replacement Pool at Hagan-Stone Park** – Replace a 60 person capacity pool built in the 1960's with an updated 350 person capacity pool. Project also includes a new bathhouse. Estimated total cost is \$2 million. **Board action** - The Board of Commissioners approved this project on 6/13/14. The \$2 million budget was funded by transferring a portion of the “extra” motor vehicle tax revenue received by the county as a result of the state’s switch to a new motor vehicle tax collection system from the General Fund to the County Building Construction Fund.

FY 2014-15 Updates to the Capital Investment Plan

For the FY 2014 - 2023 CIP, county budget staff reviewed all projects that require board action for initiation or continued implementation and worked with the appropriate department to develop updated cost estimates and project scopes. Projects that require Board approval to implement or that have / will have impacts on future operating budget are listed in the table that follows this summary.

The latest updates to the CIP include 15 new proposed projects and future year adjustments to several projects the Board of Commissioners has initiated. A summary of the new projects is included on subsequent pages. The cost of these new and amended projects is estimated to be \$64.3 million. The projects that are scheduled for approval and/or additional appropriation(s) in FY 2014-15 are:

- **County’s Share of Reedy Fork Emergency Medical Services (EMS) Base** – at the time the budget was adopted, staff was working through the final agreement for a shared County EMS Base/City of Greensboro Fire Station in Reedy Fork. The county’s share of this facility is estimated to be approximately \$350,000. It is expected that this will be a capital construction expense and accounted for in the county’s capital building fund. At the time the final contract is presented to the Board of Commissioners, an additional appropriation of \$350,000 of capital fund balance will be requested to pay for the county’s share of the facility.
- **Law Enforcement Special Operations Facility** - the Board initiated the Special Operations Facility with a \$100,000 appropriation for design in FY 2013-14. The project

is expected to cost approximately \$4 million. \$2.9 million is available and earmarked for the facility, but an additional \$1 million will be needed in FY 2014-15.

Funding the FY 2014-15 Updates to the Capital Investment Plan

Recommendation - It is recommended that the Board of Commissioners consider appropriating up to \$5 million of the “extra” revenue the county will receive from the overlap of the state’s new Tag and Tax Together motor vehicle tax collection program and the old program. Approximately \$7 – 8 million of additional revenue is estimated to be available by the end of FY 2013-4. The \$5 million will allow the county to proceed with the Special Operations Facility as well as provide some funding to initiate other projects in FY 2015-16. For future years, a long-term, sustainable plan for funding CIP projects must be developed by the county for other projects to be completed.

Board Action – the Board of Commissioners approved an appropriation/allocation of \$2 million of “extra” Tax and Tag Together motor vehicle tax revenues to a replacement pool at Hagan-Stone Park. This action was taken during a June 2014 budget deliberation meeting and was effective immediately, so it is not included as a part of the FY 2014-15 budget. The Board did not allocate any additional funding to the county’s capital investment plan, nor did it approve or initiate any projects other than the replacement pool at Hagan-Stone Park.

The **County Building Construction Fund – Active and Proposed Projects** table that follows this section provides estimated cost information for proposed capital projects. At the end of FY 2013-14 (subject to any final audit adjustments to existing projects), approximately \$3.4 million is available for appropriation. The two projects identified above (Reedy Fork EMS Base and Law Enforcement Special Operations Facility) will require approximately \$4.25 million, leaving a deficit of approximately \$815,000. **An additional transfer of funding from the county’s General Fund will be needed to complete these two projects if additional funds are not made available through final FY 2013-14 year-end project adjustments.**

Impact on the Annual Operating Budget

In addition to planning for the construction of new projects, the County must also plan for new operating expenses related to new facilities proposed in the CIP. A new Emergency Medical Services base, for instance, will require additional expenses beyond those used to construct the facility. Additional personnel, equipment, and facility expenses will be required to operate the new base. These anticipated expenses are included on the CIP project pages and are incorporated into the County’s annual operating budget planning process where the Board has initiated/approved related projects.

Guilford County
Active Capital Projects
June 30, 2014 Amounts as of July 31, 2014

Group Name	Activity Description	EXPENSES			REVENUES & OTHER SOURCES OF FUNDS									
		Budget	Actual & Committed Expense	Available Balance	Fund Balance	GO Bonds	GO Bonds Premiums	Other Debt	Lottery Funds	Stimulus Funds	Other Federal & State Funds	Transfers from Other Funds	Other Revenue	Total Revenue
General County Projects	BB&T Building	\$10,077,000	\$9,866,293	\$210,707										(\$10,077,000)
	Edgeworth Bld Renovations	\$551,000	\$535,033	\$15,967	(\$270,363)	(\$280,637)								(\$551,000)
	Greene Street Center	\$398,180	\$19,565	\$378,615	(\$198,180)	(\$200,000)								(\$398,180)
	GSO Courthouse Renovations	\$4,577,874	\$4,365,727	\$212,147	(\$227,137)	(\$4,350,737)								(\$4,577,874)
	Haystack Site Development Proj	\$30,000	\$30,000	\$0	(\$30,000)									(\$30,000)
	HP Courthouse Renovations	\$1,728,626	\$547,646	\$1,180,980	(\$1,260,000)	(\$468,626)								(\$1,728,626)
	NEW FINANCIAL REPORTING SYSTE	\$5,331,636	\$4,889,303	\$442,333	(\$4,896,636)							(\$435,000)		(\$5,331,636)
	Tax Technology System Replacem	\$2,340,000	\$2,297,894	\$42,106	(\$2,340,000)									(\$2,340,000)
	TIME AND ATTENDANCE SYSTEM	\$696,473	\$623,439	\$73,034	(\$696,473)									(\$696,473)
	Upgrade to Financial Rept Syst	\$481,150	\$447,557	\$33,593	(\$481,150)									(\$481,150)
General County Projects Total		\$26,211,939	\$23,622,457	\$2,589,482	(\$10,399,939)	(\$5,300,000)		(\$10,077,000)				(\$435,000)		(\$26,211,939)
GTCC Community College Project	Aviation Classroom Building	\$8,500,000	\$7,646,140	\$853,860		(\$8,500,000)								(\$8,500,000)
	GTCC - Northwest Campus	\$61,461,030	\$43,452,458	\$18,008,572		(\$61,461,030)								(\$61,461,030)
	GTCC Capital Maintenanc FY 2014	\$1,500,000	\$1,500,000	\$0								(\$1,500,000)		(\$1,500,000)
	GTCC Capital Maintenanc FY2011	\$1,500,000	\$1,500,000	\$0								(\$1,500,000)		(\$1,500,000)
	GTCC Capital Maintenanc FY2012	\$1,500,000	\$726,292	\$773,708								(\$1,500,000)		(\$1,500,000)
	GTCC-Transp&Welding Facilities	\$14,824,997	\$7,483,306	\$7,341,691		(\$14,824,997)								(\$14,824,997)
	Jamestown Campus Parking Deck	\$8,706,473	\$8,706,473	(\$0)		(\$8,706,473)								(\$8,706,473)
	Medlin Learning Ctr-HVAC&Renov	\$9,557,543	\$5,612,166	\$3,945,377		(\$9,557,543)								(\$9,557,543)
GTCC Community College Projects Total		\$107,550,043	\$76,626,835	\$30,923,208		(\$103,050,043)						(\$4,500,000)		(\$107,550,043)
Guilford County Schools Projects	Academy at Central High School	\$1,750,000	\$1,744,700	\$5,300		(\$1,750,000)								(\$1,750,000)
	Airport Area High School	\$65,338,608	\$515,172	\$64,823,436		(\$65,338,608)								(\$65,338,608)
	Airport Middle School - Land	\$2,087,969	\$56,018	\$2,031,951		(\$2,087,969)								(\$2,087,969)
	Alamance Elem School	\$15,102,463	\$14,481,759	\$620,704		(\$15,102,463)								(\$15,102,463)
	Allen Jay Middle School	\$13,757,467	\$9,710,870	\$4,046,597		(\$13,757,467)								(\$13,757,467)
	Allen Middle School	\$6,199,325	\$4,753,908	\$1,445,417		(\$6,199,325)								(\$6,199,325)
	ANDREWS HIGH SCHOOL	\$10,445,234	\$9,800,953	\$644,281		(\$4,363,814)				(\$1,926,500)	(\$4,154,920)			(\$10,445,234)
	Archer Elementary	\$733,303	\$75,358	\$657,945		(\$733,303)								(\$733,303)
	Bluford Elementry School-Reno	\$1,124,570	\$434	\$1,124,136		(\$1,124,570)								(\$1,124,570)
	Dudley High - New Traff Pattn	\$82,138	\$963	\$81,175		(\$82,138)								(\$82,138)
	DUDLEY HIGH SCHOOL	\$34,954,087	\$34,879,027	\$75,060		(\$26,297,836)				(\$2,213,500)	(\$6,383,450)	(\$59,301)		(\$34,954,087)
	Dudley High School - Athletics	\$6,215,878	\$6,088,986	\$126,892		(\$3,714,386)						(\$2,501,492)		(\$6,215,878)
	E Guilford HS Replacement Fac	\$52,529,277	\$51,881,226	\$648,051		(\$45,560,689)						(\$6,968,588)		(\$52,529,277)
	Falknr/Hairstn Autism Wing	\$11,503,195	\$8,261,926	\$3,241,269		(\$11,503,195)								(\$11,503,195)
	GATEWAY EDUC CENTER WEST	\$12,823,091	\$12,822,867	\$224		(\$12,823,091)								(\$12,823,091)
	GCS Capital Maintenanc FY 2014	\$2,000,000	\$1,000,000	\$1,000,000								(\$2,000,000)		(\$2,000,000)
	GCS Capital Maintenance 2012	\$4,266,511	\$4,079,592	\$186,919	(\$450,330)							(\$266,511)	(\$3,549,670)	(\$4,266,511)
	GCS Capital Maintenance 2013	\$2,000,000	\$0	\$2,000,000								(\$2,000,000)		(\$2,000,000)
	GIBSONVILLE ELEM SCHOOL	\$13,260,337	\$12,994,966	\$265,371		(\$13,260,337)								(\$13,260,337)
	Grimsley High School	\$11,389,990	\$10,304,090	\$1,085,900		(\$11,389,990)								(\$11,389,990)
	Guilford Middle School - Repl	\$1,909,680	\$1,076	\$1,908,604		(\$1,909,680)								(\$1,909,680)
	High Point Central - Add/Renov	\$1,375,399	\$434	\$1,374,965		(\$1,375,399)								(\$1,375,399)
	High Point Central High School	\$5,758,121	\$5,502,044	\$256,077		(\$5,734,347)	(\$23,774)							(\$5,758,121)
	High Point SCALE Site	\$3,200,000	\$2,937,072	\$262,928						(\$2,400,000)	(\$800,000)			(\$3,200,000)
	Hunter Elementry Schl - Replmt	\$910,400	\$1,076	\$909,324		(\$910,400)								(\$910,400)
	HVAC	\$7,689,724	\$5,121,600	\$2,568,124		(\$7,689,724)								(\$7,689,724)
	HVAC - FY10 Medicaid Swap	\$2,149,670	\$1,812,543	\$337,127	(\$2,149,670)									(\$2,149,670)
	HVAC - QSCB	\$10,789,525	\$9,763,256	\$1,026,269										(\$10,789,525)
	IRVING PARK ELEM SCHOOL	\$3,135,759	\$3,114,591	\$21,168		(\$3,135,759)		(\$10,789,525)						(\$3,135,759)
	JAMESTOWN MIDDLE SCHOOL	\$34,205,563	\$33,149,693	\$1,055,870		(\$34,005,563)					(\$200,000)			(\$34,205,563)
	MADISON ELEM SCHOOL	\$2,396,440	\$2,259,487	\$136,953		(\$2,396,440)								(\$2,396,440)
	Mclver Education Center	\$121,637	\$12,931	\$108,706		(\$121,637)								(\$121,637)

Guilford County
Active Capital Projects
June 30, 2014 Amounts as of July 31, 2014

EXPENSES				REVENUES & OTHER SOURCES OF FUNDS										
Group Name	Activity Description	Budget	Actual & Committed Expense	Available Balance	Fund Balance	GO Bonds	GO Bonds Premiums	Other Debt	Lottery Funds	Stimulus Funds	Other Federal & State Funds	Transfers from Other Funds	Other Revenue	Total Revenue
Guilford County Schools Projects	McLeansville Elem School	\$6,309,892	\$3,927,947	\$2,381,945		(\$6,309,892)								(\$6,309,892)
	MCLEANSVILLE ELEMENTARY SCHC	\$5,090,756	\$5,061,359	\$29,397		(\$159,862)	(\$3,418,332)				(\$1,500,000)	(\$12,562)		(\$5,090,756)
	Mobile Classrooms	\$2,386,250	\$1,367,680	\$1,018,570		(\$2,386,250)								(\$2,386,250)
	North Greensboro Area Elem Sch	\$25,362,974	\$18,887,306	\$6,475,668		(\$25,362,974)								(\$25,362,974)
	NORTHEAST HIGH SCHOOL	\$12,454,899	\$12,005,015	\$449,884		(\$12,454,899)								(\$12,454,899)
	NORTHEAST MIDDLE SCHOOL	\$5,403,087	\$5,318,130	\$84,957		(\$5,403,087)								(\$5,403,087)
	NORTHERN ELEM SCHOOL	\$14,047,129	\$14,046,586	\$543		(\$14,047,129)								(\$14,047,129)
	NORTHERN HIGH SCHOOL	\$54,013,259	\$53,988,742	\$24,517		(\$53,225,759)					(\$787,500)			(\$54,013,259)
	NORTHWEST HIGH SCHOOL	\$18,667,108	\$18,666,936	\$172	(\$91,332)	(\$6,495,287)					(\$6,118,203)	(\$5,962,286)		(\$18,667,108)
	Northwest HS - New Traff Patrn	\$113,160	\$963	\$112,197		(\$113,160)								(\$113,160)
	Northwest HS-Site & Athletics	\$4,270,346	\$3,976,200	\$294,146		(\$4,270,346)								(\$4,270,346)
	Northwest Middle School	\$7,741,712	\$6,904,287	\$837,425		(\$7,741,712)								(\$7,741,712)
	Northwood Elm Sch - Kitchn Ren	\$54,750	\$434	\$54,316		(\$54,750)								(\$54,750)
	OAK VIEW ELEM SCHOOL	\$5,335,104	\$5,139,709	\$195,395		(\$5,335,104)								(\$5,335,104)
	Page High School - Athletics	\$2,127,651	\$1,592,813	\$534,838		(\$2,127,651)								(\$2,127,651)
	Page High School-Roofing	\$261,000	\$1,235	\$259,765					(\$44,175)		(\$162,619)	(\$54,206)		(\$261,000)
	PARKVIEW ELEM SCHOOL	\$7,713,081	\$7,694,190	\$18,891		(\$7,713,081)								(\$7,713,081)
	RAGSDALE HIGH SCHOOL	\$52,070,346	\$39,515,146	\$12,555,200		(\$48,070,346)							(\$4,000,000)	(\$52,070,346)
	REEDY FORK AREA ELEM SCHOOL	\$16,347,859	\$16,249,604	\$98,255		(\$16,347,859)								(\$16,347,859)
	Roof R/R Allen Jay Elem School	\$586,826	\$553,180	\$33,646					(\$310,984)		(\$206,881)	(\$68,961)		(\$586,826)
	Roof R/R Andrews High School	\$883,175	\$767,480	\$115,695							(\$662,381)	(\$220,794)		(\$883,175)
	Roof R/R Erwin Montessori	\$83,000	\$68,465	\$14,535							(\$62,250)	(\$20,750)		(\$83,000)
	Roof R/R Pleasant Garden ES	\$475,000	\$222,891	\$252,109							(\$77,173)	(\$397,827)		(\$475,000)
	Roof R/R Weaver Education Ctr	\$584,283	\$423,478	\$160,805					(\$295,983)		(\$207,423)	(\$80,877)		(\$584,283)
	Roof Replacement/Repair - QSCB	\$4,886,918	\$2,551,599	\$2,335,319		(\$1,847,543)		(\$3,039,375)						(\$4,886,918)
	Roofing System-Wide	\$4,060,545	\$1,970,187	\$2,090,358		(\$4,060,545)								(\$4,060,545)
	SEDALIA ELEMENTARY SCHOOL	\$6,497,629	\$6,417,629	\$80,000		(\$6,497,629)								(\$6,497,629)
	Simeon Stadium	\$1,764,229	\$1,392,157	\$372,072		(\$1,764,229)								(\$1,764,229)
	Smith HS - Athletic Renovation	\$527,836	\$434	\$527,402		(\$527,836)								(\$527,836)
	SMITH HS ACADEMY	\$5,797,246	\$5,774,304	\$22,942		(\$50,000)					(\$4,310,435)	(\$1,436,811)		(\$5,797,246)
	Southeast Area Elem School	\$24,893,360	\$15,153,657	\$9,739,703		(\$24,893,360)								(\$24,893,360)
	Southeast High School	\$33,311,222	\$24,252,315	\$9,058,907		(\$33,311,222)								(\$33,311,222)
	Southeast Middle School	\$13,194,475	\$10,753,765	\$2,440,710		(\$13,194,475)								(\$13,194,475)
	SOUTHERN HIGH SCHOOL	\$9,149,764	\$9,090,976	\$58,788		(\$9,129,297)						(\$20,467)		(\$9,149,764)
	SOUTHERN MIDDLE SCHOOL	\$25,889,162	\$25,889,146	\$16		(\$25,889,162)								(\$25,889,162)
	Southwest High School	\$22,162,553	\$19,941,292	\$2,221,261		(\$22,162,553)								(\$22,162,553)
	Summerfield Elem School	\$17,949,766	\$16,211,027	\$1,738,739		(\$17,949,766)								(\$17,949,766)
	SYSTEM WIDE AIR CONDITION RENOV	\$21,139,311	\$21,114,840	\$24,471	(\$204,448)						(\$5,524,102)	(\$15,410,761)		(\$21,139,311)
	System-Wd Renov@Var Sch Sites	\$5,314,419	\$4,916,048	\$398,371		(\$745,274)			(\$1,587,157)		(\$2,168,860)	(\$813,128)		(\$5,314,419)
	System-Wide Renovation FY 2012	\$5,792,273	\$3,903,600	\$1,888,673		(\$5,792,273)								(\$5,792,273)
	Sys-Wd Renv Security/CommUpgrd	\$570,420	\$0	\$570,420		(\$570,420)								(\$570,420)
	Tennis Courts	\$1,249,000	\$346,136	\$902,864		(\$1,249,000)								(\$1,249,000)
	Tracks	\$2,075,000	\$1,598,041	\$476,959		(\$2,075,000)								(\$2,075,000)
	UNION HILL ELEM SCHOOL	\$17,861,344	\$17,847,308	\$14,036		(\$17,861,344)								(\$17,861,344)
	Western HS - Addition/Renovtin	\$560,200	\$434	\$559,766		(\$560,200)								(\$560,200)
	Windows/Door Replacemnt - QSCB	\$3,014,100	\$2,217,677	\$796,423				(\$3,014,100)						(\$3,014,100)
Guilford County Schools Projects Total		\$811,248,780	\$654,850,959	\$156,397,821	(\$2,895,780)	(\$700,118,406)	(\$3,442,106)	(\$16,843,000)	(\$2,238,299)		(\$28,527,827)	(\$40,104,311)	(\$17,079,051)	(\$811,248,780)
Human Services Projects	Bellemeade Center Renovations	\$833,114	\$110,895	\$722,219		(\$833,114)								(\$833,114)
	GREENSBORO HLTH DEPT RENOVA	\$3,041,656	\$2,319,475	\$722,181		(\$3,041,656)								(\$3,041,656)
	New DSS Facility - High Point	\$8,045,664	\$7,887,569	\$158,095		(\$2,645,664)	(\$5,400,000)							(\$8,045,664)
Human Services Projects Total		\$11,920,434	\$10,317,939	\$1,602,495	(\$6,520,434)	(\$5,400,000)								(\$11,920,434)
Parks & Open Space Projects	Atlantic & Yadkin Grnway-Stim	\$664,549	\$279,964	\$384,585		(\$400,000)				(\$264,549)				(\$664,549)

Guilford County
Active Capital Projects
June 30, 2014 Amounts as of July 31, 2014

EXPENSES					REVENUES & OTHER SOURCES OF FUNDS									
Group Name	Activity Description	Budget	Actual & Committed Expense	Available Balance	Fund Balance	GO Bonds	GO Bonds Premiums	Other Debt	Lottery Funds	Stimulus Funds	Other Federal & State Funds	Transfers from Other Funds	Other Revenue	Total Revenue
Parks & Open Space Projects	BICENTENNIAL GREENWAY TR - DO	\$1,007,200	\$1,007,200	\$0		(\$251,800)					(\$755,400)			(\$1,007,200)
	BICENTENNIAL GREENWAY TR - GS	\$1,340,303	\$1,340,089	\$214	(\$155,608)	(\$978,374)					(\$57,330)		(\$148,991)	(\$1,340,303)
	BICENTENNIAL GREENWAY TRAIL	\$197,855	\$197,332	\$523	(\$107,368)	(\$60,849)						(\$29,638)		(\$197,855)
	Bicentennial Greenwy Tr-STP-DA	\$660,000	\$557,727	\$102,273	(\$135,000)	(\$105,000)					(\$420,000)			(\$660,000)
	Bicentennial Grnwy Tr-Stimulus	\$548,116	\$548,112	\$4							(\$548,116)			(\$548,116)
	BRYAN PARK PHASE I	\$100,000	\$3,920	\$96,080	(\$100,000)									(\$100,000)
	BUR MIL PARK IMPROVEMENTS	\$2,923,352	\$2,779,970	\$143,382	(\$935,000)	(\$1,488,352)					(\$500,000)			(\$2,923,352)
	Hagan-Stone Park	\$1,384,499	\$1,356,735	\$27,764		(\$1,002,250)					(\$266,525)		(\$115,724)	(\$1,384,499)
	Hagan-Stone Park Swimming Pool	\$2,000,000	\$0	\$2,000,000								(\$2,000,000)		(\$2,000,000)
	NORTHEAST PARK	\$9,242,725	\$9,047,134	\$195,591	(\$3,550,000)	(\$5,242,725)					(\$450,000)			(\$9,242,725)
	OPEN SPACE ACQUISITION	\$10,148,246	\$9,764,453	\$383,793	(\$24,636)	(\$10,000,000)					(\$100,000)		(\$23,610)	(\$10,148,246)
	Trails Development	\$363,938	\$88,897	\$275,041		(\$363,938)								(\$363,938)
TRIAD PARK	\$5,192,622	\$4,331,604	\$861,018	(\$1,232,925)	(\$2,909,697)							(\$950,000)	(\$100,000)	(\$5,192,622)
Parks & Open Space Projects Total		\$35,773,405	\$31,303,137	\$4,470,268	(\$6,240,537)	(\$22,802,985)				(\$812,665)	(\$2,549,255)	(\$2,979,638)	(\$388,325)	(\$35,773,405)
Public Safety Projects	800 MHz Infrastructure Upgrade	\$12,044,000	\$4,556,744	\$7,487,256	(\$10,001,200)		(\$2,042,800)							(\$12,044,000)
	800 MHz Radio Replacement	\$8,274,300	\$7,077,028	\$1,197,272	(\$5,270,600)								(\$3,003,700)	(\$8,274,300)
	EMS Base Station 4 Relocation	\$335,000	\$317,475	\$17,525	(\$335,000)									(\$335,000)
	EMS BASE STATION-ROCK CREEK D	\$2,670,000	\$2,480,412	\$189,588	(\$170,000)	(\$2,500,000)								(\$2,670,000)
	EMS Maintenance/Logistics Fac	\$6,213,000	\$1,000,000	\$5,213,000	(\$4,713,000)	(\$1,500,000)								(\$6,213,000)
	Fire/EMS Pg Sys Narrowbanding	\$502,000	\$339,815	\$162,185	(\$502,000)									(\$502,000)
	GREENSBORO DETENTION CENTER	\$90,581,382	\$90,518,322	\$63,060		(\$90,501,382)							(\$80,000)	(\$90,581,382)
	Law Enforcement District I	\$574,580	\$519,551	\$55,029									(\$574,580)	(\$574,580)
Law Enforcement Special Op Bld	\$100,000	\$16,100	\$83,900				(\$100,000)						(\$100,000)	
Public Safety Projects Total		\$121,294,262	\$106,825,447	\$14,468,815	(\$20,991,800)	(\$94,501,382)	(\$2,142,800)					(\$654,580)	(\$3,003,700)	(\$121,294,262)
Water & Sewer Projects	FOREST OAKS ESTATES	\$3,462,378	\$3,462,378	\$0								(\$3,462,378)		(\$3,462,378)
	Lynwood Lakes Sewer	\$5,518,255	\$2,403,071	\$3,115,184									(\$5,518,255)	(\$5,518,255)
	Lynwood Lakes Water	\$2,921,769	\$2,402,347	\$519,422								(\$2,921,769)		(\$2,921,769)
Water & Sewer Projects Total		\$11,902,402	\$8,267,796	\$3,634,606								(\$11,902,402)		(\$11,902,402)
Grand Total		\$1,125,901,265	\$911,814,571	\$214,086,694	(\$47,048,490)	(\$931,172,816)	(\$5,584,906)	(\$26,920,000)	(\$2,238,299)	(\$812,665)	(\$31,077,082)	(\$60,575,931)	(\$20,471,076)	(\$1,125,901,265)

PROPOSED CAPITAL PROJECTS

EMS Base - NE GSO / GC (Replacement)



BUILDINGS NORTH ELEVATION

Project Description: The current EMS facility serving NE Greensboro/Guilford County is antiquated and in need of replacement. The existing site is too small to rebuild on and is poorly located for response north and east of the existing location and does not provide for the most efficient, effective and responsive service delivery.

Project Funding: Funding to come from Capital Fund Balance.

Operating Impacts: The personnel and vehicle housed at the current base will be transferred to the new location.

Construction Cost: \$ 2,925,000

EMS Base - Northwest Guilford / I-73 Area



BUILDINGS NORTH ELEVATION

Project Description: There currently is no ES facility in the area of the I73 corridor development area that will accommodate EMS. This facility is needed for response into the areas of Oak Ridge, Stokesdale and Summerfield.

Project Funding: Project funding to come from Capital Fund Balance.

Operating Impacts: Includes costs of ten new paramedic positions to staff the new base 24 hours per day, as well as facility operating expenses (e.g., utilities), vehicles (initial purchase and planned replacements), and vehicle maintenance.

1st full year net operating cost totals approximately \$881,000 and includes staff, vehicle and utilities.

Construction Cost: \$ 3,350,000

EMS Base - Southern Guilford



BUILDINGS NORTH ELEVATION

Project Description: Project encompasses the construction of a new Emergency Medical Services (EMS) base to serve a portion of southern Guilford County, due south of the City of Greensboro (in the South Elm-Eugene/Randleman area). Currently this area is served with units based on Concord Street, but response times to the subject area are significantly delayed.

Project Funding: Project to be funded from Capital Fund Balance.

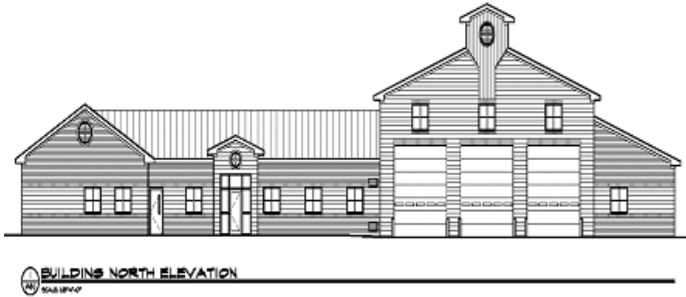
Operating Impacts: Includes costs of ten new paramedic positions to staff the new base 24 hours per day, as well as facility operating expenses (e.g., utilities), vehicles (initial purchase and planned replacements), and vehicle maintenance.

1st full year net operating cost totals approximately \$895,000 and includes staff, vehicle and utilities.

Construction Cost: \$ 3,744,000

PROPOSED CAPITAL PROJECTS

EMS Base - South High Point



Project Description: There currently is no ES facility in the area of the 29-70/S. Main Street Area of High Point that will accommodate EMS. This facility is needed for response into south High Point.

Project Funding: Project to be funded from Capital Fund Balance.

Operating Impacts: It is estimated that an additional (5.00 EMTs and 5.00 Paramedics) plus funding for utilities are needed to operate this new EMS facility.

1st full year net operating cost totals approximately \$353,000 and includes staff and vehicle.

Construction Cost: \$ 3,350,000

EMS Base - Lee Street / Aycock Area



Project Description: There currently is no ES facility in the area of Lee and Aycock that will accommodate EMS. This facility is needed for response into the areas of Glenwood, Smith Homes, Downtown Greensboro and UNCG area. This is an extremely busy area for EMS utilization and would add in having a "posting" location in the area.

Project Funding: Project to be funded from Capital Fund Balance.

Operating Impacts: It is estimated that an additional (5.00 EMTs and 5.00 Paramedics) plus funding for utilities are needed to operate this new EMS facility.

1st full year net operating cost totals approximately \$353,000 and includes staff and utilities.

Construction Cost: \$ 3,350,000

EMS Base - NC 150 / Church Street



Project Description: There currently is no ES facility in the area of the NC 150 and Church St. area that will accommodate EMS. This facility is needed for response into the areas of Summerfield, Gethsemane, and Brown Summit. This area continues to have residential development.

Project Funding: Project to be funded from Capital Fund Balance.

Operating Impacts: It is estimated that an additional (5.00 EMTs and 5.00 Paramedics) plus funding for utilities are needed to operate this new EMS facility.

1st full year net operating cost totals approximately \$351,000 and includes staff and utilities.

Construction Cost: \$ 3,350,000

PROPOSED CAPITAL PROJECTS

Emergency Operation Center



Project Description: Replacement for existing Emergency Operations Center (EOC) for Guilford County. Guilford County has statue responsibility for providing the Emergency Management (EM) function within the County for disasters and potential disasters. Currently, the EOC is in renovated Communications Center space and is antiquated and significantly undersized. An expanded Emergency Operations Center would facilitate enhanced interagency coordination and reduce redundancies currently in the system. Discussion has also occurred that facility would serve as an excellent location for an ES data center and redundant data center for Guilford County. EOC's must have their own in-house networks and application servers for community wide contingency of operations planning. Also, must be built to FEMA standards to ensure safety of occupants during natural disasters, which could potentially be co-located with other ES functions.

Project Funding: Project funding to come from Capital Fund Balance.

Operating Impacts: To utilize increased capability the estimates include the addition of one position and operations vehicle to be replaced every four years.

1st full year net operating cost totals approximately \$92,000 and includes staff and vehicle.

Construction Cost: \$ 4,225,000

Juvenile Detention Expansion



Project Description: The General Assembly has been considering a bill that would raise the age, over a series of years, at which youths are prosecuted as adults from 16 to 18. If passed, juvenile offenders age 16 and 17 would have to be housed at the Juvenile Detention Center rather than in an adult facility. Under the proposed legislation, the shift would happen over a six year period, with the age of adulthood rising six month each year until reaching 18. Should legislation be passed that does increase the juvenile age from 16 to 18, the County's Juvenile Detention Facility may need to expand by four pods to accomodate 32 additional juveniles.

Project Funding: The level of state participation in the construction of additional space is not known at this time. Previously, the State paid 50% of the Juvenile Detention Center. No state construction funding is included in the financial data presented below.

Operating Impacts: An additional 26 positions would be required to appropriately staff the additional four pods on a 24-hours per day basis. The positions would be phased in over a four year period. Other annual operating expenses include food, medical services, utilities, juvenile and staff uniforms, training, additional facility maintenance, and technology equipment. State reimbursement revenues are assumed to be 50% of operating costs. (Note: At present, operating expenses are reimbursed by the State at 50% of the care for Guilford County juveniles and 100% of the care for non-Guilford County juveniles.)

1st full year net operating cost totals approximately \$538,000 and includes staff, food and provisions and utilities.

Construction Cost: \$ 3,639,000

PROPOSED CAPITAL PROJECTS

New Animal Shelter



Project Description: Guilford County's Animal Shelter is 20 plus years old. The current shelter is limited in the number of animals that can be held for adoption. The facility has limited access and limited parking for those visiting the site. Recommend that a consultative study (facility design/environmental issues /site selection/human resource needs) be implemented to assess the current and future animal shelter needs for the county.

Project Funding: Project to be funded from Capital Fund Balance.

Operating Impacts: No operating impacts have been estimated at this time.

Construction Cost: \$ 5,556,000

800 MHZ TDMA Conversion



Project Description: Possible oconversion of the system to TDMA (Time Division Multiple Access) which doubles the voice path for each system frequency.

Project Funding: Project to be funded from Capital Fund Balance.

Operating Impacts: No operating impacts have been estimated at this time.

Construction Cost: \$ 5,000,000

PROPOSED CAPITAL PROJECTS

Replacement Radios for 800 MHz System



Project Description: Replacement of portable and mobile radios for County Fire, Environmental Services, Law Enforcement, Animal Control, and other county users. The County recently replaced its radios over the last two years, but, because of the significant equipment cost, must plan for the scheduled replacement of this equipment in FY 2020. The equipment has an expected service life of seven years.

Project Funding: Project to be funded from Capital Fund Balance, although the Board may choose to allocate a portion of the cost for replacing fire district radios to each district.

Operating Impacts: No operating impacts have been estimated at this time.

Construction Cost: \$ 10,000,000

Swimming Pool at Hagan-Stone Park



Project Description: Construct a 350-500 person swimming pool at Hagan-Stone Park.

Project Funding: Project to be funded from Capital Fund Balance.

Operating Impacts: No operating impacts have been estimated at this time.

Construction Cost: \$ 1,300,000

PROPOSED CAPITAL PROJECTS

Additional Bur-Mil Park Improvements



Project Description: The tennis court facility renovations at Burmil Park will require a parking lot down by the tennis courts, two new tennis court facilities and sidewalks to make them handicap accessible. In addition, older existing tennis courts will be rebuilt with appropriate lighting added. The project is expected to start in 2015 with an anticipated PARTF Grant covering 50% of the total cost. This project has been approved by TRC and needs to start before 2016 or it will be subject to new storm water regulations which go into effect January 2014. Starting after that timeframe would mean compliance with those additional design and engineering standards.

Project Funding: Project to be funded 50% from Capital Fund Balance and 50% from Federal / State Revenue in the form of a PARTF Grant.

Operating Impacts: No additional operating impacts have been estimated at this time.

Construction Cost: \$ 693,000

Old County Courthouse Renov. / Stabilization



Project Description: Renovation / stabilization that is expected to be needed for the Old County Courthouse building by 2018. The almost 100 year old facility already has major structural and cosmetic issues that need to be addressed before these issues become a possible safety concern.

Project Funding: Project to be funded from Capital Fund Balance.

Operating Impacts: No operating impacts have been estimated at this time.

Construction Cost: \$ 900,000

PROPOSED CAPITAL PROJECTS

Additional Courthouse Space



Project Description: A Criminal Justice Master Plan charting the needs of the 18th Judicial District to 2030 was completed in 2005. The initial phases of the plan were implemented in 2008. The courts are currently seeing caseloads that were projected to occur beyond 2020. With the increase in case filings the demand for additional courtrooms and support spaces increases as well. In order to meet these needs the Criminal Justice Master Plan proposes the relocation of court functions (DA, PD, Pre-Trial, Guardian Ad Litem, etc.) from the courthouse to allow for construction of additional courtrooms and larger jury assembly space.

Project Funding: Project funding from Capital Fund Balance.

Operating Impacts: No operating impacts have been estimated at this time.

Construction Cost: \$ 11,782,000

**Summary of Estimated Operating Budget Impacts
Proposed New CIP Projects**

Estimates include projected costs for salaries and benefits for new positions, new vehicles, additional utilities, and additional facility expenses over the next 10 years. In cases of a replacement facility, the estimates reflect the net increase/decrease in costs after accounting for expenses that will transfer from the current facility.

Project	# of New Positions	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total FY 2014 - 2018	Total FY 2019 - 2023	Total FY 2014 - 2023
Proposed New Projects									
EMS Base - NE GSO - Replacement	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMS Base - Lee Street / Aycok - New	10.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,760,058	\$ 1,760,058
EMS Base - NC 150 / Church Street - New	10.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,289,840	\$ 1,289,840
EMS Base - Northwest Guilford / I-73 Area - New	10.00	\$ -	\$ -	\$ -	\$ -	\$ 881,482	\$ 881,482	\$ 3,452,282	\$ 4,333,764
EMS Base - Southern Guilford - New	10.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,765,788	\$ 3,765,788
EMS Base - South High Point - New	10.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,760,058	\$ 1,760,058
Emergency Operation Center - New	1.00	\$ -	\$ -	\$ -	\$ 92,317	\$ 67,881	\$ 160,198	\$ 399,592	\$ 559,790
Juvenile Detention - Expansion	26.00	\$ -	\$ -	\$ -	\$ 273,550	\$ 538,411	\$ 811,961	\$ 4,592,228	\$ 5,404,189
Total	77.00	\$ -	\$ -	\$ -	\$ 365,867	\$ 1,487,774	\$ 1,853,641	\$ 17,019,846	\$ 18,873,487

County Building Construction Fund - Active & Proposed Projects
 Ten-Year Estimate of Annual General Fund Contribution & Available Funds
 Amounts adjusted for future cost increases

	Prior Year Funding	Current Year FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Years FY 2019 - 2023	All Years Total FY 2014 - 2023
FUNDING:								
Beginning Fund Balance (Unaudited)								
Unrestricted	\$ 4,744,000	\$ 15,156,579	\$ 3,400,975	\$ (815,015)	\$ (2,116,761)	\$ (20,105,139)	\$ -	\$ 15,156,579
Restricted for Law Enforcement Purposes	\$ -	\$ 725,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 725,000
Plus:								
General Fund Transfer to Capital	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
General Obligation Bond Funds Available from Existing Capital Projects	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Premium Funds Available in Existing Capital Project (GCS or LE - in Jail Proj)	\$ -	\$ 4,554,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,554,347
PARTF Parks Grant (Additional Bur-Mil Park Improvements)	\$ -	\$ -	\$ -	\$ 346,377	\$ -	\$ -	\$ -	\$ 346,377
Fire District Radio Reimbursement "Hold"	\$ -	\$ (2,072,108)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,072,108)
Sale of Property	\$ -	\$ -	\$ -	\$ 368,000	\$ -	\$ -	\$ -	\$ 368,000
Interest Earnings	\$ -	\$ 15,157	\$ 34,010	\$ -	\$ -	\$ -	\$ -	\$ 49,166
Sub-total	\$ 1,500,000	\$ 4,497,396	\$ 34,010	\$ 714,377	\$ -	\$ -	\$ -	\$ 5,245,782
Total Funding	\$ 6,244,000	\$ 20,378,975	\$ 3,434,985	\$ (100,638)	\$ (2,116,761)	\$ (20,105,139)	\$ -	\$ 21,127,362
PROJECT EXPENSE:								
Less GCS & GTCC FY 13-14 Appropriation:	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Less Projects Approved by BOC in FY 2014								
Haystack Site Development Project	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
EMS Base 4 Relocation	\$ -	\$ 335,000	\$ -	\$ 662,500	\$ -	\$ -	\$ -	\$ 997,500
800 MHz System Upgrade	\$ 4,744,000	\$ 7,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,300,000
EMS Maintenance / County General Services Facility	\$ 1,500,000	\$ 4,713,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,713,000
Law Enforcement Special Operation Building:								
Land (used Law Enf restricted funds in General Fund)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Construction/Other Costs (NOT YET APPROVED)	\$ -	\$ -	\$ 3,900,000	\$ -	\$ -	\$ -	\$ -	\$ 3,900,000
Sub-total	\$ 6,244,000	\$ 12,478,000	\$ 3,900,000	\$ 662,500	\$ -	\$ -	\$ -	\$ 17,040,500

County Building Construction Fund - Active & Proposed Projects
Ten-Year Estimate of Annual General Fund Contribution & Available Funds
Amounts adjusted for future cost increases

		Prior Year Funding	Current Year FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Years FY 2019 - 2023	All Years Total FY 2014 - 2023
New Projects	In Prior CIP?								
Public Safety									
EMS Base - Reedy Fork - share of GSO Fire Facility	Y	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
EMS Base - Northeast Greensboro / Guilford County (Replacement)	Y	\$ -	\$ -	\$ -	\$ 450,000	\$ 2,475,000	\$ -	\$ -	\$ 2,925,000
EMS Base - Northwest Guilford / I-73 Area	Y	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 2,600,000	\$ -	\$ 3,350,000
EMS Base - Southern Guilford	Y	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 2,600,000	\$ 3,350,000
EMS Base - South High Point		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 2,600,000	\$ 3,350,000
EMS Base - Lee Street / Aycock Area		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,350,000	\$ 3,350,000
EMS Base - NC 150 / Church Street		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,350,000	\$ 3,350,000
Emergency Operation Center	Y	\$ -	\$ -	\$ -	\$ 100,000	\$ 4,125,000	\$ -	\$ -	\$ 4,225,000
Juvenile Detention Expansion	Y	\$ -	\$ -	\$ -	\$ 51,000	\$ 3,588,000	\$ -	\$ -	\$ 3,639,000
New Animal Shelter	Y	\$ -	\$ -	\$ -	\$ 106,000	\$ 5,450,000	\$ -	\$ -	\$ 5,556,000
800 MHz TDMA Conversion		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000
Radio Subscriber Units Replacement for Existing 800 MHz System	Y	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000
		\$ -	\$ -	\$ 350,000	\$ 707,000	\$ 16,388,000	\$ 4,100,000	\$ 26,900,000	\$ 48,445,000
Parks									
Hagan-Stone Swimming Pool		\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Additional Bur-Mil Park Improvements (Partially PARTF grant funded)		\$ -	\$ -	\$ -	\$ 346,623	\$ 346,377	\$ -	\$ -	\$ 693,000
		\$ -	\$ 2,000,000	\$ -	\$ 346,623	\$ 346,377	\$ -	\$ -	\$ 2,693,000
General Government									
Old County Courthouse Renovation / Stabilization		\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 900,000
Additional Courthouse Space	Y	\$ -	\$ -	\$ -	\$ -	\$ 954,001	\$ 10,827,999	\$ -	\$ 11,782,000
		\$ -	\$ -	\$ -	\$ 300,000	\$ 1,254,001	\$ 11,127,999	\$ -	\$ 12,682,000
Total Expenses		\$ 6,244,000	\$ 16,978,000	\$ 4,250,000	\$ 2,016,123	\$ 17,988,378	\$ 15,227,999	\$ 26,900,000	\$ 83,360,500
Estimated Ending Available Fund Balance/(Funding Need)		\$ -	\$ 3,400,975	\$ (815,015)	\$ (2,116,761)	\$ (20,105,139)	\$ (35,333,138)	\$ (26,900,000)	\$ (62,233,138)



RURAL FIRE PROTECTION DISTRICTS

James Albright, Emergency Services Director

1002 Meadowood Rd., Greensboro, NC 27409 (336) 641-7565

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Ensure Community Health & Safety

PRIORITY: Injury Prevention & Emergency Response



BUDGET SUMMARY

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	% chg	FY 2016 Plan
Program(s)						
Rural Fire Protection	\$12,989,928	\$13,552,968	\$13,552,968	\$15,182,828	12.0%	\$14,801,113
Total	\$12,989,928	\$13,552,968	\$13,552,968	\$15,182,828	12.0%	\$14,801,113
Expenditures						
Operating Expenses	\$12,989,929	\$13,552,968	\$13,552,968	\$15,182,828	12.0%	\$14,801,113
Total	\$12,989,929	\$13,552,968	\$13,552,968	\$15,182,828	12.0%	\$14,801,113
Source of Funds						
Taxes	\$10,736,987	\$11,106,807	\$11,106,807	\$12,543,229	12.9%	\$12,737,091
Sales Tax	\$1,991,259	\$1,880,000	\$1,880,000	\$1,969,865	4.8%	\$2,064,022
Federal & State Funds	\$0	\$0	\$0	\$0	0.0%	\$0
Investment Earnings	\$674	\$0	\$0	\$0	0.0%	\$0
Other	\$39,598	\$0	\$0	\$0	0.0%	\$0
Appropriated Fund Balance	\$221,411	\$566,161	\$566,161	\$669,734	18.3%	\$0
Total	\$12,989,929	\$13,552,968	\$13,552,968	\$15,182,828	12.0%	\$14,801,113

DEPARTMENTAL PURPOSE

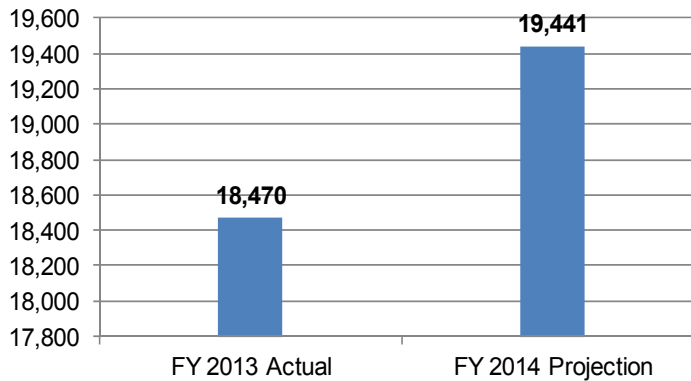
The County has 24 special fire protection / service districts that provide fire response service in areas of the county not serviced by a municipal fire department. Nineteen of these districts also have fire protection service overlay districts -- funding mechanisms used to generate funds for fire protection services once the district tax rates reach the caps established when the districts were first established. Some of these original rate caps were set several decades ago and do not generate enough revenue to support adequate fire protection service, including the purchase of fire trucks, radios, and other fire safety equipment.

The primary funding for each district comes from property tax revenue generated by a special district tax. The tax, which is in addition to the County's general property tax, is levied on the property in each district and the revenues generated are dedicated for use in the district where they are raised. The Board of Commissioners, with the adoption of the annual Budget Ordinance, establishes the rate for each district annually. The districts also receive funding from their share of the local option sales taxes levied by the County.

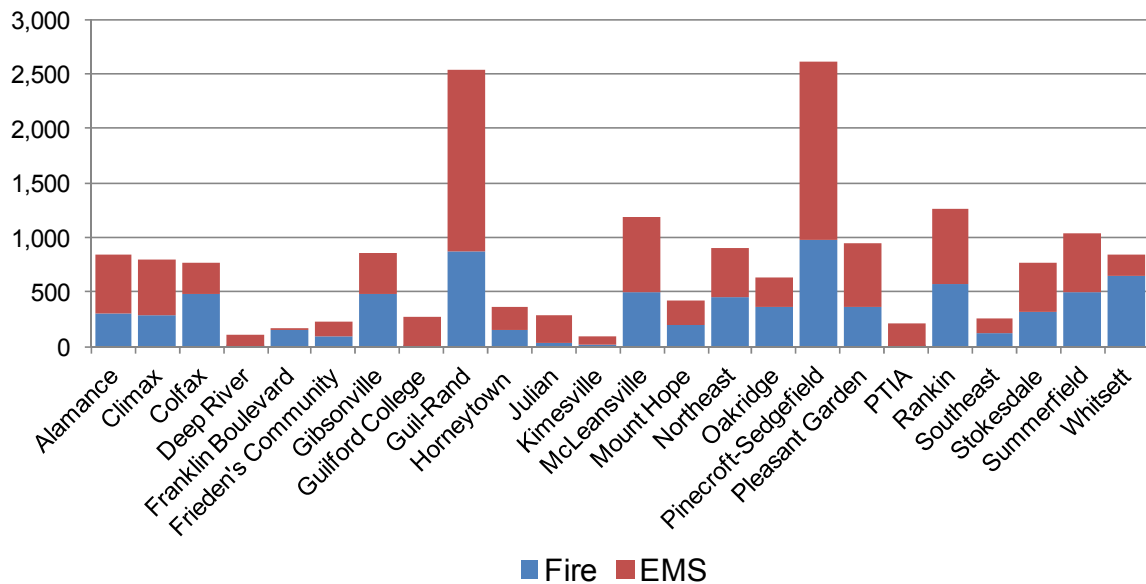
FY 2015 ADOPTED BUDGET HIGHLIGHTS

- The FY 2015 Adopted Budget continues with the purchase of new radios and related equipment for certain fire districts. To generate sufficient funds to reimburse the county for the radios, provide for other deferred capital and facility needs as well as add staff to handle increased call volume, increases in the rates for twelve protection / overlay districts have been approved.

Total Rural Fire District Calls for FY 2013 - 2014



Total Rural Fire District Calls (Fire vs. EMS) for FY 2013 - 2014



Tax Rates

Changes to rates are noted with a green box

Fire Protection/Service District	Current Tax Rate	Adopted Tax Rate	Fire Protection/Service District	Current Tax Rate	Adopted Tax Rate
Alamance Comm. Fire Protection Dist.	\$0.0998	\$0.0998	McLeansville Fire Protection Dist.	\$0.1000	\$0.1000
Alamance Comm. Fire Svc. Dist. Overlay	\$0.0000	\$0.0000	McLeansville Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
Climax Fire Protection Dist.	\$0.1000	\$0.1000	Mount Hope Comm. Fire Protection Dist.	\$0.0800	\$0.0800
Climax Fire Svc. Dist. Overlay	\$0.0200	\$0.0200	Mount Hope Comm. Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
Colfax Fire Protection Dist.	\$0.1000	\$0.1000	Northeast Fire Protection Dist.	\$0.1000	\$0.1000
Colfax Fire Svc. Dist. Overlay	\$0.0014	\$0.0359	Northeast Fire Svc. Dist. Overlay	\$0.0000	\$0.0299
No. 18 (Deep River) Fire Protection Dist.	\$0.0941	\$0.0941	Oak Ridge Fire Protection Dist.	\$0.0848	\$0.0848
No. 18 (Deep River) Fire Svc. Dist. Overlay	\$0.0000	\$0.0000	Oak Ridge Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
No. 28 (Frieden's) Fire Protection Dist.	\$0.1000	\$0.1000	Pincroft-Sedgefield Fire Protection Dist.	\$0.0988	\$0.1000
No. 28 (Frieden's) Fire Svc. Dist. Overlay	\$0.0000	\$0.0000	Pincroft-Sedgefield Fire Svc. Dist. Overlay	\$0.0000	\$0.0080
No. 14 (Franklin Blvd.) Fire Protection Dist.	\$0.1000	\$0.1000	Pleasant Garden Fire Protection Dist.	\$0.1000	\$0.1000
No. 14 (Franklin Blvd.) Fire Svc. Dist. Overlay	\$0.0266	\$0.0275	Pleasant Garden Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
Gibsonville Fire Protection Dist.	\$0.0972	\$0.0972	PTIA Service District	\$0.0200	\$0.0228
Guilford College Comm. Fire Protection Dist.	\$0.1000	\$0.1000	No. 13 (Rankin) Fire Protection Dist.	\$0.1000	\$0.1000
Guilford College Comm. Fire Svc. Dist. Overlay	\$0.0000	\$0.0255	No. 13 (Rankin) Fire Svc. Dist. Overlay	\$0.0300	\$0.0300
Guil-Rand Fire Protection Dist.	\$0.1000	\$0.1000	Southeast Fire Protection Dist.	\$0.1250	\$0.1250
Guil-Rand Fire Svc. Dist. Overlay	\$0.0200	\$0.0200	Southeast Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
Fire Protection District #1 (Horneytown)	\$0.0918	\$0.1040	Stokesdale Fire Protection Dist.	\$0.1000	\$0.1000
Julian Fire Protection Dist.	\$0.1011	\$0.1011	Summerfield Fire Protection Dist.	\$0.0956	\$0.1000
Julian Fire Svc. Dist. Overlay	\$0.0000	\$0.0000	Summerfield Fire Svc. Dist. Overlay	\$0.0000	\$0.0310
Kimesville Fire Protection Dist.	\$0.1027	\$0.1097	Whitsett Fire Protection Dist.	\$0.0730	\$0.0866
			Whitsett Fire Svc. Dist. Overlay	\$0.0000	\$0.0000

Appropriations by Source of Funds

District	Property Tax	Sales Tax	Appropriated Fund Balance	FY 2015 Adopted Budget
Alamance Community Fire Protection District	\$908,565	\$159,406	\$60,451	\$1,128,422
Alamance Community Fire Service District Overlay	\$0	\$0	\$0	\$0
Climax Fire Protection District	\$82,736	\$14,443	\$6,884	\$104,063
Climax Fire Protection Service District Overlay	\$16,547	\$2,785	\$14	\$19,346
Colfax Fire Protection District	\$424,441	\$74,935	\$25,990	\$525,366
Colfax Fire Protection Service District Overlay	\$149,548	\$10,162	\$0	\$159,710
No. 13 (Rankin) Fire Protection District	\$777,972	\$134,238	\$59,102	\$971,312
No. 13 (Rankin) Fire Service District Overlay	\$233,392	\$39,057	\$0	\$272,449
No. 14 (Franklin Blvd.) Fire Protection District	\$144,448	\$25,998	\$6,212	\$176,658
No. 14 (Franklin Blvd.) Fire Service District Overlay	\$39,668	\$6,915	\$0	\$46,583
No. 18 (Deep River) Fire Protection District	\$179,301	\$31,659	\$9,092	\$220,052
No. 18 (Deep River) Fire Service District Overlay	\$0	\$0	\$0	\$0
No. 28 (Frieden's) Fire Protection District	\$128,535	\$22,090	\$9,350	\$159,975
No. 28 (Frieden's) Fire Service District Overlay	\$0	\$0	\$0	\$0
Fire Protection District No. 1 (Horneytown)	\$22,325	\$3,385	\$1,746	\$27,456
Gibsonville Fire Protection District	\$11,140	\$1,932	\$1,209	\$14,281
Guilford College Community Fire Protection District	\$378,539	\$73,612	\$8,851	\$461,002
Guilford College Community Fire Service District Overlay	\$95,685	\$0	\$0	\$95,685
Guil-Rand Fire Protection District	\$117,421	\$20,136	\$8,766	\$146,323
Guil-Rand Fire Protection Service District Overlay	\$23,484	\$3,928	\$0	\$27,412
Julian Vol Fire Protection District	\$55,733	\$9,929	\$2,238	\$67,900
Julian Fire Service District Overlay	\$0	\$0	\$0	\$0
Kimesville Fire Protection District	\$90,205	\$14,659	\$6,126	\$110,990
McLeansville Fire Protection District	\$695,829	\$121,253	\$31,568	\$848,650
McLeansville Fire Service District Overlay	\$0	\$0	\$0	\$0
Mount Hope Community Fire Protection District	\$539,463	\$84,689	\$40,509	\$664,661
Mount Hope Community Fire Service District Overlay	\$0	\$0	\$0	\$0
Northeast Guil Fire Protection District	\$714,595	\$122,853	\$48,636	\$886,084
Northeast Fire Svc. Dist. Overlay	\$207,186	\$0	\$0	\$207,186
Oak Ridge Fire Protection District	\$977,817	\$166,957	\$77,878	\$1,222,652
Oak Ridge Fire Service District Overlay	\$0	\$0	\$0	\$0
Pinecroft-Sedgefield Fire Protection District	\$1,475,863	\$258,035	\$73,424	\$1,807,322
Pinecroft-Sedgefield Fire Service District Overlay	\$114,451	\$0	\$0	\$114,451
Pleasant Garden Fire Protection District	\$547,694	\$95,666	\$36,839	\$680,199
Pleasant Garden Fire Service District Overlay	\$0	\$0	\$0	\$0

Appropriations by Source of Funds

District	Property Tax	Sales Tax	Appropriated Fund Balance	FY 2015 Adopted Budget
PTIA Fire Service District	\$70,950	\$12,274	\$0	\$83,224
Southeast Fire Protection District	\$164,019	\$28,235	\$7,501	\$199,755
Southeast Fire Service District Overlay	\$0	\$0	\$0	\$0
Stokesdale Fire Protection District	\$565,373	\$95,006	\$28,545	\$688,924
Summerfield Fire Protection District	\$1,684,785	\$278,755	\$94,108	\$2,057,648
Summerfield Fire Service District Overlay	\$509,909	\$0	\$0	\$509,909
Whitsett Fire Protection District	\$395,610	\$56,873	\$24,695	\$477,178
Whitsett Fire Service District Overlay	\$0	\$0	\$0	\$0
Total	\$12,543,229	\$1,969,865	\$669,734	\$15,182,828



ROOM OCCUPANCY AND TOURISM DEVELOPMENT FUND

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Improve Quality of Life & Manage Growth

PRIORITY: Economic Growth



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Economic Development	4,530,714	5,500,000	5,500,000	5,500,000	0	0.0%	5,500,000
Room Occupancy/Tourism Dev Tax	4,530,714	5,500,000	5,500,000	5,500,000	0	0.0%	5,500,000
EXPENSE							
Other Services & Charges	4,530,714	5,500,000	5,500,000	5,500,000	0	0.0%	5,500,000
Total Expense	4,530,714	5,500,000	5,500,000	5,500,000	0	0.0%	5,500,000
REVENUE							
Taxes	4,530,714	5,500,000	5,500,000	5,500,000	0	0.0%	5,500,000
Total Revenue	4,530,714	5,500,000	5,500,000	5,500,000	0	0.0%	5,500,000

DEPARTMENTAL PURPOSE & GOALS

The Greensboro/Guilford County Tourism Development Authority (the Authority) is a public authority under the North Carolina General Statutes, created to promote activities and programs which encourage travel and tourism to the area. The County is financially accountable for the Authority because it levies the occupancy tax which is the major source of the Authority's revenues and has final approval over the annual budget. The budget presented above allows the county to remit the proceeds of the occupancy tax revenue to the Authority.

INTERNAL SERVICES FUND

Links to County Goals and Strategic Priorities:

COUNTY GOAL: Maintain Efficient, Effective, & Responsible Governance

PRIORITY: Strong Fiscal Performance



BUDGET SUMMARY

	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2015 Adopted	\$ Chg	% Chg	FY2016 Plan
EXPENSE							
Risk-Liab/Prop/WC	3,191,678	3,095,000	3,095,000	3,189,966	94,966	3.1%	3,193,930
Health Care & Wellness	34,155,459	40,756,263	40,756,263	38,263,174	-2,493,089	(6.1%)	40,756,263
Internal Services	37,347,137	43,851,263	43,851,263	41,453,140	-2,398,123	(5.5%)	43,950,193
EXPENSE							
Personnel Services	126,884	188,492	188,492	190,484	1,992	1.1%	194,448
Supplies & Materials	390	5,237	5,237	2,737	-2,500	(47.7%)	2,737
Other Services & Charges	37,219,863	43,657,534	43,657,534	41,259,919	-2,397,615	(5.5%)	43,753,008
Total Expense	37,347,137	43,851,263	43,851,263	41,453,140	-2,398,123	(5.5%)	43,950,193
REVENUE							
Charges for Services	39,718,868	42,196,073	42,196,073	40,263,174	-1,932,899	(4.6%)	42,325,223
Appropriated Fund Balance	25,130,553	1,558,690	1,558,690	1,109,966	-448,724	(28.8%)	1,544,970
Miscellaneous Revenues	417,408	96,500	96,500	80,000	-16,500	(17.1%)	80,000
Total Revenue	65,266,829	43,851,263	43,851,263	41,453,140	-2,398,123	(5.5%)	43,950,193
County Funds	(27,919,693)	0	0	0	0	0.0%	0
Positions	2.000	2.000	2.000	2.000	0.000	0.0%	2.000

DEPARTMENTAL PURPOSE

The Internal Services Fund accounts for risk management services provided to other departments of the County on a cost reimbursement basis. The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County protects itself from potential loss using a combination of risk financing methods, which are accounted for in the Internal Service Fund. The County's insurance programs consist of liability, property, workers' compensation, and employee healthcare insurance. All operating funds of the County participate in the risk management program and make payments to the program department based on the insured departments' exposure factors. Payments are for prior and current year claims and to establish adequate reserves for catastrophic losses.

The reduction in the Health Care & Wellness program area is the result of transitioning eligible retirees from the county's self-insured health care plan to a Medicare Advantage plan.

Multi-Year Planning Process

Guilford County has a number of multi-year planning processes to help forecast future expenses and revenues. While the annual budget focuses on needs for the next fiscal year, long-term plans focus beyond the immediate budget year. Being aware of future needs provides a broad fiscal perspective that helps decision makers make better short-term choices and understand how those choices may impact future budgets.

The multi-year plans prepared by the county include:

- **Capital Investment Plan (CIP)** – expensive, usually one-time investments that cost over \$100,000 and typically take more than one year to complete. The county prepares a separate CIP document for rolling 10 year periods. A summary of new projects and changes to existing projects planned for FY 2014-15 is included in the Capital section of this document. The latest CIP is available online at <https://www.guilfordcountync.gov/our-county/budget-management-evaluation>.
- **Large Equipment Plan** – focuses on equipment needs that do not qualify as capital purchases. These purchases typically cost over \$5,000 and may be annual purchases or one-time purchases. Examples of large equipment that would be included in the plan are cardiac monitors and defibrillators for ambulances. The plan presented is for two fiscal years. The county will extend the plan to five years in FY 2014-15.
- **Major Facility Repair Plan** – focuses on major facility repairs and renovations, such as roof repairs or replacement of air conditioning equipment. The plan presented is for two fiscal years. The county will extend the plan to five years in FY 2014-15.
- **Technology Plan** – focuses on major county technology needs, such as software and hardware purchases and upgrades. The county's annual desktop replacement plan is accounted for in the Technology Plan. The plan presented is for two fiscal years. The county will extend the plan to five years in FY 2014-15.
- **Vehicle Replacement Plan** – plans for the replacement of county fleet vehicles, including passenger cars, equipment trucks, law enforcement vehicles, and ambulances. Vehicles are considered for replacement based on mileage, condition, use, and maintenance costs. The plan presented is for two fiscal years. The county will extend the plan to five years in FY 2014-15.

These plans are developed by staff committees that receive and evaluate requests to purchase the items described above. The committees consider departmental priorities, county priorities, and funding constraints to develop plans that meet the organization's needs while avoiding significant spikes in the annual budgets. Committee recommendations are submitted to and reviewed by Budget Department staff for presentation to the County Manager and inclusion in the recommended and adopted budgets. The purchases on the following pages have been incorporated into the departmental budgets presented throughout this document.

Major Equipment Plan

Dept	Location	Description	FY 2014-15 Cmte Rec	FY 2014-15 Adopted	FY 2015-16 Cmte Rec	FY 2015-16 Plan
Animal Shelter	(blank)	Washer & Dryer		\$22,658		
Animal Shelter Total				\$22,658		
Court Alternatives	Juvenile Detention Center	Dishwasher			\$40,000	\$40,000
		Dryers-2	\$15,000	\$15,000		
		Food Warmer				
		Washing Machines -2	\$12,000	\$12,000		
Juvenile Detention Center Total			\$27,000	\$27,000	\$40,000	\$40,000
Court Alternatives Total			\$27,000	\$27,000	\$40,000	\$40,000
EMS	Emergency Services - McLeansville - Fire	Hurst Extrication Package				
		Rescue Jack Set				
Emergency Services - McLeansville - Fire Support Unit Total						
	Emergency Services - Meadowood St.	Cardiac Monitor/defib/pacemakers	\$585,000	\$60,000	\$585,000	\$60,000
		High Pressure Air Bag System				
		Hurst Extrication Package				
		Interspiro Self Contained				\$50,000
		Off Road Rescue Vehicle				\$50,000
		Replace forklift truck				\$30,000
		Stryker PowerPro Stretchers	\$60,200	\$58,000		
Emergency Services - Meadowood St. Total			\$645,200	\$118,000	\$585,000	\$190,000
	Emergency Services - Meadowood St. - Ga	Tire Changer				
Emergency Services - Meadowood St. - Garage Total						
	Emergency Services- Various Locations	Self Contained Breathing App(SCBA)	\$91,000			\$75,000
Emergency Services- Various Locations Total			\$91,000			\$75,000
	Emergency Services-1327 N. O'Henry Blvd	Diesel Particulate Filter Cleaning Machine				\$20,000
		Lucas Devices for Ambulances	\$36,154	\$36,154		
Emergency Services-1327 N. O'Henry Blvd- ES Garage Total			\$36,154	\$36,154		\$20,000
	(blank)	Horizon Medical Issues				
(blank) Total						
EMS Total			\$772,354	\$154,154	\$585,000	\$285,000
Finance	Finance - 201 South Greene St.	Check Sealer				
Finance - 201 South Greene St. Total						
Finance Total						
Law	Law Enforcement - Detention Center - Prisc	24' Gooseneck Trailer-10 ton	\$7,500			\$7,500
		50 HP Forklift			\$25,000	\$25,000
		Combine				\$350,000
		Round Roll Bailer				\$30,000
		V-Nose Trailer				
Law Enforcement - Detention Center - Prison Farm Total			\$7,500		\$25,000	\$412,500
Law Total			\$7,500		\$25,000	\$412,500
Parks	Parks and Recreation - Bur-Mil Park	16' LANDSCAPE TRAILER			\$4,500	\$4,500
		4X4 GATOR				
		AERATOR				

Major Equipment Plan

Dept	Location	Description	FY 2014-15 Cmte Rec	FY 2014-15 Adopted	FY 2015-16 Cmte Rec	FY 2015-16 Plan	
Parks	Parks and Recreation - Bur-Mil Park	BACHOE					
		BLOWER					
		CUSHMAN					
		GATOR					
		GOLF BALL PICKER UP					
		GOLF CART			\$8,124		
		GREEN MASTER					
	MOWER				\$17,000	\$17,000	
	REELMASTER						
	TILLER						
	Parks and Recreation - Bur-Mil Park Total				\$8,124	\$21,500	\$21,500
	Parks and Recreation - Gibson Park	4X4 CLUB CAR					
		CLUB CAR					
		LAWN MOWER					
		REEL MOWER					
TRACTOR WITH BACHOE AND LOADER							
Parks and Recreation - Gibson Park Total							
Parks and Recreation - Northeast Park	4 WHEELER						
	4X4 TRACTOR FOR REEL MOWER						
	5 GANG UNIT REEL MOWER						
	GATOR						
	MOWER	\$8,500	\$5,500	\$11,500	\$11,500		
	SAND RAKE				\$15,000		
	TOP DRESSER						
	TRACTOR WITH BACHOE AND LOADER						
	GOLF CART 1				\$4,000	\$4,000	
	GOLF CART 2				\$9,000	\$9,000	
GOLF CART 3							
Parks and Recreation - Northeast Park Total			\$8,500	\$5,500	\$24,500	\$39,500	
Parks and Recreation - Southwest Park	GATOR						
	GOLF CART						
	JON BOATS						
	KAYAKS					\$9,000	
	MOWER						
	PATROL BOAT						
	SAND RAKE						
TRACTOR WITH BACHOE AND LOADER							
Parks and Recreation - Southwest Park Total						\$9,000	
Parks and Recreation - Triad Park	Bobcat Loader with combo bucket						
	Kubota Tractor				\$20,000	\$20,000	
	New Holland MC 28 mower				\$22,000	\$22,000	
	New Holland Tractor w/ mower	\$40,000	\$0			\$40,000	
	New Holland w/ mower & bucket						

Major Equipment Plan

Dept	Location	Description	FY 2014-15 Cmte Rec	FY 2014-15 Adopted	FY 2015-16 Cmte Rec	FY 2015-16 Plan
Parks	Parks and Recreation - Triad Park	Toro 4000D mower			\$40,000	\$40,000
	Parks and Recreation - Triad Park Total		\$40,000	\$0	\$82,000	\$122,000
	Parks and Recreation-Hagan Stone	GATOR REPLACE GATOR REPLACE GOLF CART REPLACE LAWNMOWER TRACTOR WITH BACHOE AND LOADER REPLACE GOLF CART w/Gator	\$8,500	\$5,500		
	Parks and Recreation-Hagan Stone Total		\$8,500	\$5,500	\$5,500	\$5,500
	Parks Total		\$57,000	\$19,124	\$133,500	\$197,500
Pub Health	Public Health - 1203 Maple Street	Air Quality Equipment				
	Public Health - 1203 Maple Street Total					
	Public Health - 1203 Maple Street	Lead Paint PDR				
	Public Health - 1203 Maple Street Total					
	Public Health - 1203 Maple Street (Entire county)	Exercise equipment			\$20,000	\$20,000
	Public Health - 1203 Maple Street (Entire county) Total				\$20,000	\$20,000
	Public Health - Evans Blount	Lab Clinical/Adult Dental Equipment			\$5,000	\$5,000
	Public Health - Evans Blount Total				\$5,000	\$5,000
	Public Health - GSO - 1100 E. Wendover	3 vaccine fridge/ 2 vaccine freezers Coulter Act T Diffuse 2 - HP Stand Up handicap scale			\$4,000	\$4,000
	Public Health - GSO - 1100 E. Wendover Total				\$4,000	\$4,000
	Public Health - GSO - Chandler Clinic-1103	Air Compressor Autoclave Panoramic X Ray Unit Station Sterilizer Vacum System X-ray machine Operator			\$6,000	\$6,000
	Public Health - GSO - Chandler Clinic-1103 W. Friendly Ave Total				\$12,000	\$12,000
	Public Health - HP - 501 E. Green Dr.	Autoclave Coulter Act T Diffuse 2 - HP Operator X-Ray Station Sterilizer	\$16,000	\$16,000	\$6,000	\$6,000
Public Health - HP - 501 E. Green Dr. Total		\$16,000	\$16,000	\$6,000	\$6,000	
Pub Health Total		\$16,000	\$16,000	\$47,000	\$47,000	
County Commissioners	Old Guilford County Courthouse	updates to conference room furniture		\$5,000		
	Old Guilford County Courthouse Total			\$5,000		
County Commissioners Total				\$5,000		
Grand Total			\$879,854	\$243,936	\$830,500	\$982,000

Major Facilities Needs Plan

Department	Location	Description	FY 2014-15 Cmte Rec	FY 2014-15 Adopted	FY 2015-16 Cmte Rec	FY 2015-16 Plan
Animal Services	Animal shelter 4525 .W Wendover Ave-GSO	Replace cat room unit	\$10,500		\$0	
		Replace washers and driers	\$22,658			
	Animal Shelter 4525 W. Wendover Ave-GSO	General Contract Obligation	\$38,500	\$50,000	\$50,000	\$50,000
Animal Services Total			\$71,658	\$50,000	\$50,000	\$50,000
Child Support	Independence Center - 400 W. Market St.	Interview Room Relocation	\$4,760			
Child Support Total			\$4,760			
Clerk/County Commissioners	Old Courthouse	Lighting in old Guilford County Courtroom	\$30,000			
Clerk/County Commissioners Total			\$30,000			
Coop Ext	Agricultural Center - 3309 Burlington Rd.-GSO	Insulate ceiling in barn/arena	\$0		\$10,958	
		Replace HVAC piping New Roof at Ag Center	\$235,000	\$38,000	\$0	\$235,000
Coop Ext Total			\$235,000	\$38,000	\$10,958	\$235,000
EMS	EMS - 1002 Meadowood St.-GSO	Canopy area to shelter vehicles from weather/lighting/shorelines			\$210,000	
		Design & Add Componets to Generator	\$30,000	\$30,000	\$0	\$121,600
		Engineer Study of Exterior Walls	\$6,200			
		Kitchen updates	\$30,000		\$0	
		Pave Parking Lot	\$53,200		\$0	\$53,200
		Remodel bathrooms in main admin area	\$6,000			
		Replace unleaded and diesel fuel pumps	\$10,000			\$10,000
	New Roof (New Part) Meadowood			\$393,000		
	New Roof (Old Part) Meadowood			\$167,000		
	EMS - 1339 Headquarters Dr.	Replace Dividers in Restroom	\$4,318			
	EMS - 300 Concord St.	Pave Parking Lot	\$14,000		\$0	
	(blank)	Air Compressor Replacement	\$20,000	\$20,000	\$153,772	
EMS Total			\$173,718	\$50,000	\$933,772	\$174,800
Energy Efficient Project	Courthouse - HP - 505 E. Green Dr.	Relamping -- Energy Efficient Project	\$150,000			
	Law Enforcement - Detention Center - HP	Solar System -- Energy Efficient Project	\$300,000			
		Water Economizer -- Energy Efficient Project (HVAC)	\$35,000			
	Mental Health - Bellemeade Ctr - 201 N. Eugene St.	Relamping -- Energy Efficient Project			\$50,000	
Public Health-HP 501 E Green Drive		Relamping -- Energy Efficient Project	\$40,000			
		Repair Solar (Water Heater) -- Energy Efficient Project	\$4,505			
Energy Efficient Project Total			\$529,505		\$50,000	
Facilities	Courthouse - HP - 505 E. Green Dr	Replace Air Handler HVAC system		\$15,000		
	Courthouse - HP - 505 E. Green Dr.	Upgrade Elevators to Courthouse	\$300,000			
	DSS/Health - 1203 Maple St.	New Roof for DSS Maple Street			\$725,000	
	Governmental Plaza - Greensboro	Concrete Repairs & Replacemetn	\$223,448	\$0	\$0	
	Governmental Plaza - High Point	Structural Reparis	\$250,000		\$0	
	Independence Center - 400 W. Market St.	New Roof for Independence	\$220,000	\$50,000	\$0	\$170,000

Major Facilities Needs Plan

Department	Location	Description	FY 2014-15 Cmte Rec	FY 2014-15 Adopted	FY 2015-16 Cmte Rec	FY 2015-16 Plan	
Facilities	Independence Center - 400 W. Market St.	Upgrade Elevators (2 included)		\$355,000	\$355,000		
	Old Courthouse - GSO - 301 W. Market St	Replace Dentil Blocks	\$243,150	\$50,000	\$0	\$193,150	
	Old Courthouse - GSO- 301 W. Market St.	HVAC Equipment	\$88,704	\$88,704	\$75,000		
	Old Courthouse West Market	Pressure Wash/ Caulk/ Waterproof Exterior	\$160,000		\$0		
	Various Locations		Carpet & Tile Projects	\$75,000	\$75,000	\$75,000	\$75,000
			Painting Projects	\$75,000	\$75,000	\$0	\$75,000
			NFPA70E Compliance (federal requirement)	\$100,000	\$75,000	\$50,000	\$50,000
	Whisnant Center - 301 N Raleigh St	Replace HVAC system (JPTA)	\$42,124				
	Edgeworth - 232 N. Edgeworth Street	Change Air Handler Unit, Variable Frequency Drive, and Chiller			\$372,500	\$372,500	
	Courthouse E Green Dr	Pressure Wash/ Caulk/ Waterproof Exterior			\$91,000	\$91,000	
Courthouse S Eugene St & Market (???)	Pressure Wash/ Caulk/ Waterproof Exterior	\$180,000	\$165,000	\$0			
Bridgeway - 5209 W. Wendover Avenue	HVAC Units				\$153,772		
Facilities Total			\$1,957,426	\$948,704	\$1,743,500	\$1,180,422	
Finance	Greene St. Crt - 201 Greene St.	Overhead Storage Cabinets - Finance Kitchen	\$0		\$600		
Finance Total			\$0		\$600		
Juvenile Detention	15 Lockheed Ct.-GSO	Security System replacement for Lockheed Oven replacement	\$0		\$1,600	\$200,000 \$3,300	
Juvenile Detention Total			\$0		\$1,600	\$203,300	
Law	Law Enforcement - Detention Center - HP	Air Handlers/HVAC	\$144,000		\$0		
		New work station-Visitor Control Booth	\$21,000				
		Remove and replace existing concrete floor covering to tile - various areas	\$72,000				
		Remove and Replace yard	\$25,000		\$0		
		Repair cracks in concrete parking ramp surface-Lot X Parking Deck	\$80,000	\$80,000	\$0		
		Staff Restroom-Storage Areas 4,5,&6	\$5,513				
		Water Economizer -- Energy Efficient Project HVAC	\$35,000		\$0		
	Law Enforcement - Patrol Division - Stoney Creek District II Office	Replace carpet in District II	\$30,000		\$0		
	Law Enforcement - Prison Farm	Awning Over Walkway to Segregation				\$10,000	
		Bathroom for Small Engine/Concrete Shop	\$35,000				
		Demolition of Brick House			\$8,500		
		Diesel/Gas Pumps and 10,000 gal. Storage Tank			\$40,000		
		Greenhouse Gas Heaters			\$6,000		
		Heat and AC Units (Automotive Shop)	\$12,000				
		HVAC-Farm Office			\$2,500		
Metal Storage Building (Facility Storage)				\$25,000			
Pistol Range Well			\$10,000				
Segregation Building Roof			\$7,500				
Walk-In Refrigerator Evaporator Coil 2			\$2,406				
Waterproof Rock Walls Dorm			\$20,000				
Paint Roof in Prison Farm				\$128,000			

Major Facilities Needs Plan

Department	Location	Description	FY 2014-15 Cmte Rec	FY 2014-15 Adopted	FY 2015-16 Cmte Rec	FY 2015-16 Plan
Law	Law Enforcement - Special Operations Division - Firestone Drive	Replace carpet in Special Operations building	\$30,000			
	Law Enforcement - Zenke Bldg - 220 S. Eugene St.	Repair/Paint Metal Roof/Windows	\$27,500			
	Law Enforcement Zenke Bldg 220 S. Eugene	New gutters/Remove sky light	\$7,500		\$0	
	Old Courthouse	Air Handlers/HVAC		\$75,000		
	Old Greensboro Jail	Venilation cleaning throughout the jail	\$0		\$35,000	\$60,000
	Zenke Bldg - 220 S. Eugene st	Structural Repairs	\$223,000			
Law Total			\$747,513	\$155,000	\$294,906	\$60,000
Public Health	Health Department - 1100 E. Wendover Ave.	New workstations for medical staff-9			\$11,000	
		Pave Parking Lot	\$35,000		\$0	
	Public Health-GSO- Chandler Dental Clinic- 1103 W. Friendly Ave	Engineer Design/Convert 4 Hygiene Rooms to Operatory	\$75,000		\$0	\$75,001
	Public Health-HP 501 E Green Drive	Remove existing air compressor & vac/install new unit	\$11,614			
	Public Health E Green Dr	Pressure Wash/ Caulk/ Waterproof Exterior			\$35,000	\$35,000
Public Health Total			\$121,614		\$46,000	\$110,001
Parks	Gibson Park	Asphalt Parking Lot	\$40,000			
		Remulch Playground at Gibson Park	\$1,900			
	Hagan Stone	Split n Mat drive to campground	\$20,000		\$0	
		Repave Drive (MH - add to existing K project)	\$175,000		\$0	
		2 Speed Tables for Hagan Stone driveway	\$10,000			
		General Improvements to Park	\$15,000		\$0	
		Repaint existing Park buildings	\$15,000			
		Reroof existing Park buildings	\$210,000			
	Open Space Rental House - McLeansville Rd	Electrical Uplift	\$0		\$600	
		Plumbing Repairs	\$0		\$3,500	
		Remove Old and Install New HVAC System	\$0		\$3,800	
		Repair Porch Foundation	\$0		\$8,000	
		Replace 13 Windows & 2 Doors	\$11,500		\$0	
Replace/Repair/ Paint Metal Roof		\$0		\$500		
Paint Exterior of park house		\$0		\$4,000		
SW Park House	Replace HVAC system	\$6,550		\$0		
Bur-Mil - 5834 Bur Mil Club Rd.	Install additional exterior lighting along walkway			\$1,000		
	Pool interior needs painting-Aquatic Center			\$15,000		
	Remodel clubhouse , front exterior of building			\$8,000		
	Replace kitchen a/c unit	\$5,500		\$4,500	\$5,500	
	Replace Ceiling in banquet room			\$1,000		
	Replace concrete walkway at Clubhouse			\$9,913		
	Replace flooring-Banquet Room & Triple Crowns			\$1,500		
	Replace flooring-Cedar, Training & Guilford Rooms			\$5,400		
	Replace lights on bottom set of tennis courts			\$25,225		
	Replace poles/wiring from transformer to tennis courts			\$16,628		
	Replace rotting wood on exterior and repaint-Wildlife Education Center			\$15,000		

Major Facilities Needs Plan

Department	Location	Description	FY 2014-15 Cmte Rec	FY 2014-15 Adopted	FY 2015-16 Cmte Rec	FY 2015-16 Plan
Parks	Bur-Mil - 5834 Bur Mil Club Rd.	Replace windows in Clubhouse for energy efficiency	\$0		\$48,000	
		Rework golf course		\$88,000	\$100,000	
		Roof repairs to several areas			\$2,000	
		Sod for Greens on Par 3 Golf Course	\$5,000	\$5,000	\$0	
		Air Compressor for Bur Mil Park	\$4,000		\$121,600	
		Replace light fixtures				\$4,500
	Various parks	Various maintenance needs		\$82,000		\$165,000
Parks Total			\$519,450	\$175,000	\$395,166	\$175,000
Grand Total			\$4,390,644	\$1,416,704	\$3,526,502	\$2,188,523

Technology Plan

Department	Projects	FY 2014-15 Cmte Rec	FY 2014-15 Adopted	FY 2015-16 Cmte Rec	FY 2015-16 Plan
Animal Control	Animal Control Tough Books Vehicle Cradle	\$500	\$0 \$500	\$20,000	\$20,000 \$0
Animal Control Total		\$500	\$500	\$20,000	\$20,000
Child Support	Northwoods equipment	\$5,000	\$5,000		\$0
Child Support Total		\$5,000	\$5,000		\$0
County Attorney	3 computers Computer setup - New Position	\$3,000	\$0 \$3,000	\$3,000	\$0
County Attorney Total		\$3,000	\$3,000	\$3,000	\$0
Court Alternatives	**Juvenile Detention - Console Operations Equipment	\$89,230	\$89,230		\$0
Court Alternatives Total		\$89,230	\$89,230		\$0
Emergency Services	EMC SAN EMS - FirstWatch EMS -ePCR Tablets EMS- MCT Replacement EMS- Mobile Gateway EMS- Virtual Host Replacement ES-Disaster Recover iPad Laptop RFID Asset Tag Project	\$15,000 \$20,000 \$75,000 \$15,000 \$30,000 \$50,000 \$1,700 \$3,000 \$29,000	\$0 \$0 \$20,000 \$75,000 \$15,000 \$18,000 \$0 \$1,700 \$0 \$0	\$82,000 \$20,000 \$25,000 \$15,000	\$15,000 \$82,000 \$20,000 \$75,000 \$15,000 \$0 \$50,000 \$0 \$0 \$29,000
Emergency Services Total		\$238,700	\$129,700	\$142,000	\$286,000
Facilities	Facilities Software Replacement		\$0	\$150,000	\$150,000
Facilities Total			\$0	\$150,000	\$150,000
Finance	Replace aging Shared Network Printers	\$4,500	\$2,500		\$0
Finance Total		\$4,500	\$2,500		\$0
Information Services	30" Monitors Accela Hardware ArcGIS Data Reviewer Extension Centura Addition Data Closet Desktop Replacement Enterprise Client Access Esri ArcGIS Online Subscription GIS Data Viewer Upgrade IS - Blade for DR Site IS - DR Site	\$9,000 \$7,500 \$250,000 \$249,000 \$6,000 \$6,000 \$500,000	\$0 \$0 \$0 \$0 \$0 \$250,000 \$249,000 \$0 \$0 \$0 \$300,000	\$52,500 \$30,000 \$40,000 \$250,000 \$275,000 \$18,370 \$200,000	\$9,000 \$52,500 \$7,500 \$30,000 \$40,000 \$250,000 \$275,000 \$6,000 \$6,000 \$18,370 \$200,000

Technology Plan

Department	Projects	FY 2014-15 Cmte Rec	FY 2014-15 Adopted	FY 2015-16 Cmte Rec	FY 2015-16 Plan
Information Services	IS - SAN Space		\$0	\$75,000	\$75,000
	IS Auditing Software		\$0	\$85,000	\$85,000
	IS- Blade Servers to Replacement Physical Servers	\$50,000	\$50,000	\$50,000	\$50,000
	Laptop Replacement	\$100,000	\$100,000	\$100,000	\$100,000
	Large Format Scanner		\$0	\$17,000	\$17,000
	Lawson Hosting	\$279,532	\$279,532	\$275,000	\$275,000
	Lawson Process Automation		\$0	\$32,000	\$32,000
	Lawson Security	\$106,000	\$106,000	\$0	\$0
	MS Office Upgrade	\$190,000	\$120,000	\$100,000	\$100,000
	Network Switches		\$0	\$150,000	\$150,000
	SmartOffice		\$0	\$26,000	\$26,000
	WebEOC - Notification Plug-in		\$0	\$15,000	\$15,000
	WebEOC Message Plug-in		\$0	\$15,000	\$15,000
Information Services Total		\$1,753,032	\$1,454,532	\$1,805,870	\$1,834,370
Inpections	EMP maping system	\$29,000	\$29,000		\$0
Inpections Total		\$29,000	\$29,000		\$0
Law Enforcement	Citation Printers	\$10,000	\$5,000	\$10,000	\$10,000
	Law - Servers 2yrs	\$12,000	\$0	\$12,000	\$12,000
	Law- MCT Replacement	\$170,000	\$135,000	\$170,000	\$170,000
	Mobile Command Post	\$6,500	\$6,500		\$0
	Printers 5 year rotation	\$4,600	\$0	\$4,600	\$4,600
	Server Storage Space	\$8,000	\$0	\$8,000	\$8,000
	Upgrade Spillman	\$79,929	\$79,929		\$0
Crime Lab hardware	\$5,000	\$5,000			
Law Enforcement Total		\$296,029	\$231,429	\$204,600	\$204,600
Planning	Planning & Development Document Scanning and Storage	\$1,500	\$1,500		\$0
	Scanner		\$0	\$1,500	\$1,500
Planning Total		\$1,500	\$1,500	\$1,500	\$1,500
Public Health	Clinic Monitor Replacement	\$6,500	\$6,500		\$0
	EH Trimbles		\$0	\$25,000	\$25,000
	PH - EMR FY 15	\$125,000	\$100,000	\$0	\$0
Public Health Total		\$131,500	\$106,500	\$25,000	\$25,000
Register of Deeds	Tax - Pictometry & ChangeFinder		\$200,000	\$0	\$0
Register of Deeds Total			\$200,000	\$0	\$0
Security	Security DVR	\$12,500	\$12,500		\$0
Security Total		\$12,500	\$12,500		\$0

Technology Plan

Department	Projects	FY 2014-15 Cmte Rec	FY 2014-15 Adopted	FY 2015-16 Cmte Rec	FY 2015-16 Plan
Social Services	SS - Mobile Technology	\$250,492	\$250,492	\$250,492	\$250,492
Social Services Total		\$250,492	\$250,492	\$250,492	\$250,492
Tax	Tax - Pictomery & ChangeFinder	\$280,125	\$80,125	\$165,375	\$165,375
Tax Total		\$280,125	\$80,125	\$165,375	\$165,375
Grand Total		\$3,095,108	\$2,596,008	\$2,767,837	\$2,937,337

Vehicle Replacement Plan Summary

Department	Two Year Replacement Schedule			
	FY 2014-15		FY 2015-16	
	Replacement Cost	FY 2014-15 #	Replacement Cost	FY 2015-16 #
Animal Control	\$ 34,916	1	\$ 34,916	1
Cooperative Extension	\$ -	0	\$ 67,500	3
Court Alternatives	\$ -	0	\$ 22,500	1
Emergency Services	\$ 1,000,000	5	\$ 1,321,000	21
Facilities	\$ 22,500	1	\$ 225,000	10
Fleet Operations	\$ -	0	\$ 112,500	5
Information Services	\$ -	0	\$ -	0
Inspections	\$ 180,000	8	\$ 45,000	2
Law Enforcement	\$ 1,276,537	40	\$ 753,966	17
Parks & Recreation	\$ 22,500	1	\$ 135,000	6
Planning & Development	\$ 22,500	1	\$ 22,500	1
Public Health	\$ 22,500	1	\$ 247,500	11
Social Services	\$ 22,500	1	\$ 67,500	3
Soil & Water Conservation	\$ -	0	\$ 45,000	2
Solid Waste	\$ 22,500	1	\$ -	0
Tax	\$ -	0	\$ 22,500	1
Transportation	\$ -	0	\$ 55,000	1
Grand Total	\$ 2,626,453	60	\$ 3,177,382	85

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.

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.

GLOSSARY OF BUDGET-RELATED TERMS

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.

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.

GLOSSARY OF BUDGET-RELATED TERMS

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.

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

GLOSSARY OF BUDGET-RELATED TERMS

match of 30%. The local funding can come from local government (city & county), the United Way, or any local foundation.

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.

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.

GLOSSARY OF BUDGET-RELATED TERMS

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 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

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.

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

GLOSSARY OF BUDGET-RELATED TERMS

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 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).

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.

GLOSSARY OF BUDGET-RELATED TERMS

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.

School Capital Outlay Fund - Transactions associated with the financing of school capital assets for the Guilford County Public Schools and Guilford Technical Community College.

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 Needy 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.

GLOSSARY OF BUDGET-RELATED TERMS

Water/Sewer Construction Fund - Transactions associated with the financing and construction of various water and sewer construction projects.

ATTACHMENT A

AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF GUILFORD COUNTY FOR THE FISCAL YEAR 2014-2015

I. A. Be it ordained by the Board of County Commissioners for Guilford County, North Carolina this the nineteenth day of June, 2014:

That for the operation of Guilford County's government and its subdivisions for the fiscal year beginning July 1, 2014, and ending June 30, 2015, 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	462,288
COUNTY ADMINISTRATION	1,333,157
COUNTY ATTORNEY	1,906,070
CLERK TO THE BOARD	169,882
INTERNAL AUDIT	511,337
BUDGET & MANAGEMENT	474,407
FINANCE	2,478,943
PURCHASING	388,429
FACILITIES	7,383,031
INFORMATION SERVICES	8,751,963
HUMAN RESOURCES	8,756,543
FLEET OPERATIONS	799,051
DEBT SERVICE	90,933,012
TAX	5,611,566
REGISTER OF DEEDS	2,268,141
ELECTIONS	1,695,768
PUBLIC HEALTH	31,262,327
MENTAL HEALTH	9,674,000
COORDINATED SERVICES	1,497,510
SOCIAL SERVICES	70,023,056
CHILD SUPPORT ENFORCEMENT	5,994,303
VETERANS' SERVICES	124,772
TRANSPORTATION - HUMAN SERVICES	1,573,497
PUBLIC ASSISTANCE MANDATES	5,649,394
EMERGENCY SERVICES	25,467,466
COURT ALTERNATIVES	2,563,284
OTHER PROTECTION	1,389,936
LAW ENFORCEMENT	63,794,042
ANIMAL SERVICES	3,119,455
SECURITY	1,632,888
COOPERATIVE EXTENSION SERVICE	584,601
PLANNING & DEVELOPMENT	727,621
INSPECTIONS	2,053,242
SOIL & WATER CONSERVATION	257,494
SOLID WASTE	1,098,589
CULTURE & LIBRARIES	1,827,807
RECREATION - PARKS	3,431,121
ECONOMIC DEVELOPMENT & ASSISTANCE	2,013,699
EDUCATION - CURRENT EXPENSE	
GUILFORD COUNTY PUBLIC SCHOOLS	179,360,398
GUILFORD TECHNICAL COMMUNITY COLLEGE	13,297,690
EDUCATION - CAPITAL OUTLAY	
GUILFORD COUNTY PUBLIC SCHOOLS	3,770,000

ATTACHMENT A

AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF GUILFORD COUNTY FOR THE FISCAL YEAR 2014-2015

GUILFORD TECHNICAL COMMUNITY COLLEGE	1,500,000	
CAPITAL OUTLAY	-	
SUB-TOTAL GENERAL FUND APPROPRIATIONS	<u>567,611,780</u>	
LESS: Transfer to County Building Construction Fund	-	
LESS: Transfer to School Capital Outlay Fund	<u>(5,270,000)</u>	
NET GENERAL FUND APPROPRIATIONS		<u><u>562,341,780</u></u>

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

Appropriations			
District	FY 2015 Adopted Budget	District	FY 2015 Adopted Budget
Alamance Community Fire Protection District	\$1,128,422	Kimesville Fire Protection District	\$110,990
Alamance Community Fire Service District Overlay	\$0	McLeansville Fire Protection District	\$848,650
Climax Fire Protection District	\$104,063	McLeansville Fire Service District Overlay	\$0
Climax Fire Protection Service District Overlay	\$19,346	Mount Hope Community Fire Protection District	\$664,661
Colfax Fire Protection District	\$525,366	Mount Hope Community Fire Service District Overlay	\$0
Colfax Fire Protection Service District Overlay	\$159,710	Northeast Guil Fire Protection District	\$886,084
No. 13 (Rankin) Fire Protection District	\$971,312	Northeast Fire Svc. Dist. Overlay	\$207,186
No. 13 (Rankin) Fire Service District Overlay	\$272,449	Oak Ridge Fire Protection District	\$1,222,652
No. 14 (Franklin Blvd.) Fire Protection District	\$176,658	Oak Ridge Fire Service District Overlay	\$0
No. 14 (Franklin Blvd.) Fire Service District Overlay	\$46,583	Pinecroft-Sedgefield Fire Protection District	\$1,807,322
No. 18 (Deep River) Fire Protection District	\$220,052	Pinecroft-Sedgefield Fire Service District Overlay	\$114,451
No. 18 (Deep River) Fire Service District Overlay	\$0	Pleasant Garden Fire Protection District	\$680,199
No. 28 (Frieden's) Fire Protection District	\$159,975	Pleasant Garden Fire Service District Overlay	\$0
No. 28 (Frieden's) Fire Service District Overlay	\$0	PTIA Fire Service District	\$83,224
Fire Protection District No. 1 (Horneytown)	\$27,456	Southeast Fire Protection District	\$199,755
Gibsonville Fire Protection District	\$14,281	Southeast Fire Service District Overlay	\$0
Guilford College Community Fire Protection District	\$461,002	Stokesdale Fire Protection District	\$688,924
Guilford College Community Fire Service District Overlay	\$95,685	Summerfield Fire Protection District	\$2,057,648
Guil-Rand Fire Protection District	\$146,323	Summerfield Fire Service District Overlay	\$509,909
Guil-Rand Fire Protection Service District Overlay	\$27,412	Whitsett Fire Protection District	\$477,178
Julian Vol Fire Protection District	\$67,900	Whitsett Fire Service District Overlay	\$0
Julian Fire Service District Overlay	\$0	Total	\$15,182,828

ATTACHMENT A

AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF GUILFORD COUNTY FOR THE FISCAL YEAR 2014-2015

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/Service 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	26,313,278	
FEDERAL/STATE FUNDS	78,383,957	
SALES TAX	69,800,000	
PROPERTY TAX	349,520,000	
OTHER REVENUES	7,607,306	
USER CHARGES	35,987,239	
TRANSFERS FROM OTHER FUNDS	-	
SUB-TOTAL GENERAL FUND REVENUES	<u>567,611,780</u>	
LESS: Transfer to County Building Construction Fund	-	
LESS: Transfer to School Capital Outlay Fund	(5,270,000)	
TOTAL GENERAL FUND REVENUES		<u>562,341,780</u>

NOTE: The General Fund Appropriated Fund Balance is comprised of the following components: Fund Level - \$22,548,776; Bond Issue Premium - Series 2012A - \$2,070,974 and Series 2012C - \$9,017; Public Health - Medicaid Maximization - \$1,098,249; Law Enforcement - Federal Forfeiture - \$200,000; Inmate Welfare Funds - \$3,337; Unauthorized Substance Tax Funds - \$50,000; Mental Health Court - Inmate Welfare Funds - \$132,925; Register of Deeds - Automation Enhancement and Preservation Funds - \$200,000.

B. SPECIAL TAX/SERVICE 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 or by the establishment of a fire protection district or fire service district overlay. The appropriations made in I., A., Section 2 of this ordinance are hereby funded by revenue estimates according to the following schedules:

Appropriations by Source of Funds

District	Property Tax	Sales Tax	Appropriated Fund Balance	FY 2015 Adopted Budget
Alamance Community Fire Protection District	\$908,565	\$159,406	\$60,451	\$1,128,422
Alamance Community Fire Service District Overlay	\$0	\$0	\$0	\$0
Climax Fire Protection District	\$82,736	\$14,443	\$6,884	\$104,063
Climax Fire Protection Service District Overlay	\$16,547	\$2,785	\$14	\$19,346
Colfax Fire Protection District	\$424,441	\$74,935	\$25,990	\$525,366
Colfax Fire Protection Service District Overlay	\$149,548	\$10,162	\$0	\$159,710
No. 13 (Rankin) Fire Protection District	\$777,972	\$134,238	\$59,102	\$971,312
No. 13 (Rankin) Fire Service District Overlay	\$233,392	\$39,057	\$0	\$272,449
No. 14 (Franklin Blvd.) Fire Protection District	\$144,448	\$25,998	\$6,212	\$176,658
No. 14 (Franklin Blvd.) Fire Service District Overlay	\$39,668	\$6,915	\$0	\$46,583

ATTACHMENT A
AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF GUILFORD COUNTY FOR THE FISCAL YEAR 2014-2015

Appropriations by Source of Funds

District	Property Tax	Sales Tax	Appropriated Fund Balance	FY 2015 Adopted Budget
No. 18 (Deep River) Fire Protection District	\$179,301	\$31,659	\$9,092	\$220,052
No. 18 (Deep River) Fire Service District Overlay	\$0	\$0	\$0	\$0
No. 28 (Frieden's) Fire Protection District	\$128,535	\$22,090	\$9,350	\$159,975
No. 28 (Frieden's) Fire Service District Overlay	\$0	\$0	\$0	\$0
Fire Protection District No. 1 (Horneytown)	\$22,325	\$3,385	\$1,746	\$27,456
Gibsonville Fire Protection District	\$11,140	\$1,932	\$1,209	\$14,281
Guilford College Community Fire Protection District	\$378,539	\$73,612	\$8,851	\$461,002
Guilford College Community Fire Service District Overlay	\$95,685	\$0	\$0	\$95,685
Guil-Rand Fire Protection District	\$117,421	\$20,136	\$8,766	\$146,323
Guil-Rand Fire Protection Service District Overlay	\$23,484	\$3,928	\$0	\$27,412
Julian Vol Fire Protection District	\$55,733	\$9,929	\$2,238	\$67,900
Julian Fire Service District Overlay	\$0	\$0	\$0	\$0
Kimesville Fire Protection District	\$90,205	\$14,659	\$6,126	\$110,990
McLeansville Fire Protection District	\$695,829	\$121,253	\$31,568	\$848,650
McLeansville Fire Service District Overlay	\$0	\$0	\$0	\$0
Mount Hope Community Fire Protection District	\$539,463	\$84,689	\$40,509	\$664,661
Mount Hope Community Fire Service District Overlay	\$0	\$0	\$0	\$0
Northeast Guil Fire Protection District	\$714,595	\$122,853	\$48,636	\$886,084
Northeast Fire Svc. Dist. Overlay	\$207,186	\$0	\$0	\$207,186
Oak Ridge Fire Protection District	\$977,817	\$166,957	\$77,878	\$1,222,652
Oak Ridge Fire Service District Overlay	\$0	\$0	\$0	\$0
Pinecroft-Sedgefield Fire Protection District	\$1,475,863	\$258,035	\$73,424	\$1,807,322
Pinecroft-Sedgefield Fire Service District Overlay	\$114,451	\$0	\$0	\$114,451
Pleasant Garden Fire Protection District	\$547,694	\$95,666	\$36,839	\$680,199
Pleasant Garden Fire Service District Overlay	\$0	\$0	\$0	\$0
PTIA Fire Service District	\$70,950	\$12,274	\$0	\$83,224
Southeast Fire Protection District	\$164,019	\$28,235	\$7,501	\$199,755
Southeast Fire Service District Overlay	\$0	\$0	\$0	\$0
Stokesdale Fire Protection District	\$565,373	\$95,006	\$28,545	\$688,924
Summerfield Fire Protection District	\$1,684,785	\$278,755	\$94,108	\$2,057,648
Summerfield Fire Service District Overlay	\$509,909	\$0	\$0	\$509,909
Whitsett Fire Protection District	\$395,610	\$56,873	\$24,695	\$477,178
Whitsett Fire Service District Overlay	\$0	\$0	\$0	\$0
Total	\$12,543,229	\$1,969,865	\$669,734	\$15,182,828

ATTACHMENT A

AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF GUILFORD COUNTY FOR THE FISCAL YEAR 2014-2015

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:

RESERVE FOR FUTURE CAPITAL NEEDS	-	
TOTAL COUNTY BLDG. CONSTRUCTION FUND APPROPRIATIONS	<u> -</u>	<u> -</u>

Section 2. That for the said fiscal year there is hereby appropriated for the INTERNAL SERVICES FUND the following:

RISK RETENTION - ADMIN./LIAB./PROP./WC	3,189,966	
EMPLOYEE HEALTH CARE PLAN	<u>38,263,174</u>	
TOTAL INTERNAL SERVICES FUND APPROPRIATIONS		<u> 41,453,140</u>

Section 3. 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> 5,500,000</u>
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Section 4. That for the said fiscal year there is hereby appropriated for the SCHOOL CAPITAL OUTLAY FUND the following:

EDUCATION		
Guilford County Schools	-	
Guilford Technical Community College	-	
TOTAL SCHOOL CAPITAL OUTLAY FUND APPROPRIATIONS	<u> -</u>	<u> -</u>

IV. A. That the appropriations made in III., A. Sections 1 through 4 inclusive of this ordinance are hereby funded by revenue estimates according to the following schedule:

COUNTY BUILDING CONSTRUCTION FUND

APPROPRIATED FUND BALANCE	-	
TOTAL COUNTY BLDG. CONSTRUCTION FUND REVENUES	<u> -</u>	<u> -</u>

INTERNAL SERVICES FUND

FUND BALANCE APPROPRIATED	1,109,966	
OTHER REVENUES	80,000	
USER CHARGES	<u>40,263,174</u>	
TOTAL INTERNAL SERVICES FUND REVENUES		<u> 41,453,140</u>

ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND

OCCUPANCY TAX	<u> 5,500,000</u>	
TOTAL ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND		<u> 5,500,000</u>

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.

SCHOOL CAPITAL OUTLAY FUND

FUND BALANCE APPROPRIATED	-	
TRANSFER FROM OTHER FUNDS	-	
TOTAL SCHOOL CAPITAL OUTLAY FUND REVENUES	<u> -</u>	<u> -</u>

ATTACHMENT A

AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF GUILFORD COUNTY FOR THE FISCAL YEAR 2014-2015

- 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/Service Districts Funds, the County Building Construction Fund, the School Capital Outlay Fund, the Internal Services Fund, and the Room Occupancy and Tourism Development Tax Fund.

TOTAL COUNTY BUDGET - BY FUND

SUMMARY OF APPROPRIATIONS:

GENERAL FUND 567,611,780

FIRE PROTECTION/SERVICE DISTRICT FUNDS:

Alamance Comm. Fire Prot. Dist.	1,128,422
Alamance Comm. Fire Svc. Dist. Overlay	-
Climax Fire Prot. Dist	104,063
Climax Fire Svc. Dist. Overlay	19,346
Colfax Fire Prot Dist.	525,366
Colfax Fire Svc. Dist. Overlay	159,710
No. 18 (Deep River) Fire Prot. Dist.	220,052
No. 18 (Deep River) Fire Svc. Dist. Overlay	-
No. 28 (Frieden's) Fire Prot. Dist.	159,975
No. 28 (Frieden's) Fire Svc. Dist.	-
No. 14. (Franklin Blvd.) Fire Prot. Dist.	176,658
No. 14. (Franklin Blvd.) Fire Svc. Dist. Overlay	46,583
Gibsonville Fire Prot. Dist.	14,281
Guilford College Comm. Fire Prot. Dist.	461,002
Guilford College Comm. Fire Svs. Dist.	95,685
Guil-Rand Fire Prot. Dist.	146,323
Guil-Rand Fire Svc. Dist. Overlay	27,412
Fire Protection #1 (Horneytown)	27,456
Julian Fire Prot. Dist.	67,900
Julian Fire Svc. Dist.	-
Kimesville Fire Prot. Dist.	110,990
McLeansville Fire Prot. Dist.	848,650
McLeansville Fire Svc. Dist. Overlay	-
Mount Hope Comm. Fire Prot. Dist.	664,661
Mount Hope Comm. Fire Svc. Dist. Overlay	-
Northeast Fire Prot. Dist	886,084
Northeast Fire Svc. Dist	207,186
Oak Ridge Fire Prot. Dist	1,222,652
Oak Ridge Fire Svc. Dist. Overlay	-
Pinecroft-Sedgefield Fire Prot. Dist.	1,807,322
Pinecroft-Sedgefield Fire Svc. Dist. Overlay	114,451
Pleasant Garden Fire Prot. Dist.	680,199
Pleasant Garden Fire Svc. Dist. Overlay	-
PTIA	83,224
No. 13 (Rankin) Fire Prot. Dist.	971,312
No. 13 (Rankin) Fire Svc. Dist. Overlay	272,449
Southeast Fire Prot. Dist	199,755
Southeast Fire Svc. Dist	-
Stokesdale Fire Prot. Dist.	688,924
Summerfield Fire Prot. Dist.	2,057,648
Summerfield Fire Svc. Dist. Overlay	509,909
Whitsett Fire Prot. Dist.	477,178
Whitsett Fire Svc. Dist. Overlay	-

TOTAL FIRE PROTECTION/SERVICE DISTRICTS

15,182,828

ATTACHMENT A

AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF GUILFORD COUNTY FOR THE FISCAL YEAR 2014-2015

COUNTY BUILDING CONSTRUCTION FUND	-	
INTERNAL SERVICES FUND	41,453,140	
ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND	5,500,000	
SCHOOL CAPITAL OUTLAY FUND	-	
SUB-TOTAL APPROPRIATIONS - ALL FUNDS	<u>629,747,748</u>	
LESS: Transfers to Other Funds		
To County Building Construction Fund	-	
To School Capital Outlay Fund	(5,270,000)	
Total Transfers to Other Funds		<u>(5,270,000)</u>
TOTAL APPROPRIATION - ALL FUNDS		<u><u>624,477,748</u></u>

NOTE: The General Fund Budget (Law Enforcement) includes a transfer in the amount of \$870,000 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	28,092,978	
FEDERAL/STATE FUNDS	78,383,957	
SALES TAX	71,769,865	
PROPERTY TAX	362,063,229	
OTHER REVENUES	7,687,306	
USER CHARGES	76,250,413	
OCCUPANCY TAX	5,500,000	
TRANSFER FROM OTHER FUNDS	-	
SUB-TOTAL REVENUES - ALL FUNDS	<u>629,747,748</u>	
LESS: Transfers from Other Funds		<u>(5,270,000)</u>
TOTAL REVENUES - ALL FUNDS		<u><u>624,477,748</u></u>

VI. A. That there is hereby levied for the fiscal year beginning July 1, 2014 and ending June 30, 2015, 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, 2014, 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 **\$ 0.7700**

NOTE: This rate is based on estimated total valuation of property, for the purpose of taxation, of forty-five billion, nine hundred and thirty-three million, three hundred and fifty thousand (\$45,933,350,000) , which is 100% of the total assessed property tax valuation.

B. That there is hereby levied for the fiscal year beginning July 1, 2014 and ending June 30, 2015, the following Special District/Fire Protection District/Fire Service District Overlay 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, 2014, 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:

ATTACHMENT A
AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF GUILFORD COUNTY FOR THE FISCAL YEAR 2014-2015

Tax Rates

Changes to rates are noted with a green box

Fire Protection/Service District	Current Tax Rate	Adopted Tax Rate	Fire Protection/Service District	Current Tax Rate	Adopted Tax Rate
Alamance Comm. Fire Protection Dist.	\$0.0998	\$0.0998	McLeansville Fire Protection Dist.	\$0.1000	\$0.1000
Alamance Comm. Fire Svc. Dist. Overlay	\$0.0000	\$0.0000	McLeansville Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
Climax Fire Protection Dist.	\$0.1000	\$0.1000	Mount Hope Comm. Fire Protection Dist.	\$0.0800	\$0.0800
Climax Fire Svc. Dist. Overlay	\$0.0200	\$0.0200	Mount Hope Comm. Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
Colfax Fire Protection Dist.	\$0.1000	\$0.1000	Northeast Fire Protection Dist.	\$0.1000	\$0.1000
Colfax Fire Svc. Dist. Overlay	\$0.0014	\$0.0359	Northeast Fire Svc. Dist. Overlay	\$0.0000	\$0.0299
No. 18 (Deep River) Fire Protection Dist.	\$0.0941	\$0.0941	Oak Ridge Fire Protection Dist.	\$0.0848	\$0.0848
No. 18 (Deep River) Fire Svc. Dist. Overlay	\$0.0000	\$0.0000	Oak Ridge Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
No. 28 (Frieden's) Fire Protection Dist.	\$0.1000	\$0.1000	Pinecroft-Sedgefield Fire Protection Dist.	\$0.0988	\$0.1000
No. 28 (Frieden's) Fire Svc. Dist. Overlay	\$0.0000	\$0.0000	Pinecroft-Sedgefield Fire Svc. Dist. Overlay	\$0.0000	\$0.0080
No. 14 (Franklin Blvd.) Fire Protection Dist.	\$0.1000	\$0.1000	Pleasant Garden Fire Protection Dist.	\$0.1000	\$0.1000
No. 14 (Franklin Blvd.) Fire Svc. Dist. Overlay	\$0.0266	\$0.0275	Pleasant Garden Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
Gibsonville Fire Protection Dist.	\$0.0972	\$0.0972	PTIA Service District	\$0.0200	\$0.0228
Guilford College Comm. Fire Protection Dist.	\$0.1000	\$0.1000	No. 13 (Rankin) Fire Protection Dist.	\$0.1000	\$0.1000
Guilford College Comm. Fire Svc. Dist. Overlay	\$0.0000	\$0.0255	No. 13 (Rankin) Fire Svc. Dist. Overlay	\$0.0300	\$0.0300
Guil-Rand Fire Protection Dist.	\$0.1000	\$0.1000	Southeast Fire Protection Dist.	\$0.1250	\$0.1250
Guil-Rand Fire Svc. Dist. Overlay	\$0.0200	\$0.0200	Southeast Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
Fire Protection District #1 (Honeytown)	\$0.0918	\$0.1040	Stokesdale Fire Protection Dist.	\$0.1000	\$0.1000
Julian Fire Protection Dist.	\$0.1011	\$0.1011	Summerfield Fire Protection Dist.	\$0.0956	\$0.1000
Julian Fire Svc. Dist. Overlay	\$0.0000	\$0.0000	Summerfield Fire Svc. Dist. Overlay	\$0.0000	\$0.0310
Kimesville Fire Protection Dist.	\$0.1027	\$0.1097	Whitsett Fire Protection Dist.	\$0.0730	\$0.0866
			Whitsett Fire Svc. Dist. Overlay	\$0.0000	\$0.0000

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.

ATTACHMENT A

AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF GUILFORD COUNTY FOR THE FISCAL YEAR 2014-2015

B. That effective with the start of the first pay period of the new fiscal year, 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 to delete any positions abolished in connection with any Reduction in Force. 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

• Communication stipend (optional) - \$60/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' budget at his/her discretion to provide additional funds to any Commissioner up to a limit of \$2,500 per Commissioner. Commissioners who serve on national boards or commissions may use additional funds; however, Board Chair approval is required for expenditures over \$3,000 . The use of funds beyond the limits set out herein will require Board of Commissioner approval. The total amount budgeted for all Commissioners' out of State travel should 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 \$4,950 and for other members in the amount of \$3,520. Precinct officials shall be compensated as follows: Chief Judges - \$135/election; Judges - \$125/election; and Assistants - \$110/election (precinct officials maintaining their Precinct Officials Certification are paid an additional \$35/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 and funds budgeted in General Fund insurance , salaries & benefits, energy, and facility expense (53100 - Routine Building Maintenance/Repair, 53110 - Maintenance of Lawns/Grounds, 53290 - Special Facilities Maintenance/Repair) accounts to the same accounts in other departments within the General fund to adjust for projected expenditure patterns. Each such transfer shall be reported to the Board of Commissioners at its next regular meeting.

ATTACHMENT A

AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF GUILFORD COUNTY FOR THE FISCAL YEAR 2014-2015

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. To the extent permitted by law, the Register of Deeds fees are as prescribed by law; it is recognized herein that the Register in his discretion may waive fees incurred by the District Attorney's Office and Public Defender's Office for the 18th Judicial District in the execution of their duties.

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 Compact Disc (CD) - \$2.00 per CD.

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

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

D. The Manager is authorized to dispose of sell, lease or otherwise dispose of any county property except real property, with a value of less than \$5,000 as authorized by NC Session Law 1973, Chapter 220, House Bill 677.

E. 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, 2014 and ending June 30, 2015, 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 reappraisal based on an estimated 225,500 parcels of land at a cost of \$2,200,000. Funds are appropriated for FY 2014-2015 in the Tax Department's budget to cover the cost that is estimated to be incurred during FY 2016-2017 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. Appropriations herein above authorized and made shall have the amounts of the outstanding purchase orders and unearned portion of contracts at June 30, 2014 added to each appropriation as it applies in order to properly account for the payment against the fiscal year in which it is paid.

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, 2014.

ADOPTED this the nineteenth day of June, 2014.

Attachment B

**CAPITAL PROJECT ORDINANCE FOR GUILFORD COUNTY SCHOOLS –
FY 2014-15 CAPITAL ALLOCATION**

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that for the following capital project ordinance for Guilford County Schools – FY 2014-15 Capital Allocation is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
Guilford County Schools – FY 2014-15 Capital Allocation	Capital Outlay \$3,770,000	Transfer from General Fund \$3,770,000

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 19, 2014 to be effective July 1, 2014 in accordance with G.S. 159-17.

Attachment C

**CAPITAL PROJECT ORDINANCE FOR GUILFORD TECHNICAL
COMMUNITY COLLEGE – FY 2014-15 CAPITAL ALLOCATION**

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that for the following capital project ordinance for Guilford Technical Community College – FY 2014-15 Capital Allocation is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
Guilford Technical Community College – FY 2014-15 Capital Allocation	Capital Outlay \$1,500,000	Transfer General Fund \$1,500,000

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 19, 2014 to be effective July 1, 2014 in accordance with G.S. 159-17.

Guilford County
 FY 2014-15 Recommended Budget
 Staff and Board Changes

June 19, 2014

Department	Expense	Revenue	Net County Funds Impact
GENERAL FUND - Recommended Budget	\$ 568,953,363	\$ 568,953,363	
Staff Changes:			
Law Enforcement			
Remove High Point Detention Roof Replacement and reduce appropriation of Inmate Welfare Fund fund balance	\$ (530,000)	\$ (530,000)	\$ -
Move administration of ABC Bottle Tax Funds/ADS Contract			
Coordinated Services	\$ (165,500)	\$ (165,500)	\$ -
Sandhills	\$ 165,500	\$ 165,500	\$ -
Adjust set-aside for potential compensation study impacts			
Human Resources	\$ (51,514)	\$ -	\$ (51,514)
Public Health	\$ 51,514	\$ -	\$ 51,514
Planning & Development			
Terminate Oak Ridge contract for Planning services. Town to hire own Planner.	\$ (350)	\$ (15,000)	\$ 14,650
Other Protection - Mental Health Court			
Adjust appropriation of Inmate Welfare Fund fund balance to match projected expense.	\$ -	\$ (2,103)	\$ 2,103
Economic Development - Incentive Grants			
Adjust budget to reflect updated estimates for FY 2014-15 payments	\$ (215,833)	\$ -	\$ (215,833)
Staff Changes TOTAL	\$ (746,183)	\$ (547,103)	\$ (199,080)
Board Changes:			
Changes through June 13, 2014:			
Community Based Organizations			
Junior Achievement	\$ 10,000	\$ -	\$ 10,000
West End Ministries - Leslie's House	\$ 25,000	\$ -	\$ 25,000
YMCA Greensboro - Hayes Taylor	\$ 20,000	\$ -	\$ 20,000
YMCA High Point - Carl Chavis	\$ 3,300	\$ -	\$ 3,300
Youth Focus - Transitional Living Program	\$ (20,000)	\$ -	\$ (20,000)
YWCA Greensboro	\$ 3,300	\$ -	\$ 3,300
YWCA High Point	\$ 20,000	\$ -	\$ 20,000
Economic Development Agencies			
East Market Street Development	\$ 8,000	\$ -	\$ 8,000
Greensboro Economic Development Partnership	\$ (25,000)	\$ -	\$ (25,000)
High Point Economic Development	\$ 25,000	\$ -	\$ 25,000
Piedmont Triad Film Commission	\$ (25,000)	\$ -	\$ (25,000)
Changes on June 19, 2014:			
Economic Development Agencies			
Eliminate Shakespeare Festival funding	\$ (30,000)	\$ -	\$ (30,000)
Increase High Point Arts Council funding	\$ 10,000	\$ -	\$ 10,000
Public Safety			
Add One Step Further Funding (in Court Services)	\$ 100,000	\$ -	\$ 100,000

Guilford County
 FY 2014-15 Recommended Budget
 Staff and Board Changes

June 19, 2014

Department	Expense	Revenue	Net County Funds Impact
Other			
Reduce Employee Merit Pool from 2% to 1%	\$ (720,000)	\$ (120,000)	\$ (600,000)
Board Changes TOTAL	\$ (595,400)	\$ (120,000)	\$ (475,400)
Sub-total of Changes	\$ (1,341,583)	\$ (667,103)	\$ (674,480)
Adjustment to Fund Balance to balance budget		\$ (674,480)	\$ 674,480
GENERAL FUND - Revised Total	\$ 567,611,780	\$ 567,611,780	\$ -
ROOM OCCUPANCY/TOURISM DEVELOPMENT TAX FUND - Recommended Budget	\$ 5,122,202	\$ 5,122,202	\$ -
Room Occupancy/Tourism Development			
Increase expenses/revenues to ensure adequate pass-through budget available in FY 2014-15.	\$ 377,798	\$ 377,798	\$ -
ROOM OCCUPANCY/TOURISM DEVELOPMENT TAX FUND - Revised Total	\$ 5,500,000	\$ 5,500,000	\$ -

ORDINANCE CHANGES

Add IX.D.:

The Manager is authorized to dispose of sell, lease or otherwise dispose of any county property except real property, with a value of less than \$5,000 as authorized by NC Session Law 1973, Chapter 220, House Bill 677.

Add to existing IX.A.:

To the extent permitted by law, the Register of Deeds fees are as prescribed by law; it is recognized herein that the Register ~~may waive any fees incurred by law enforcement personnel in the execution of their duties~~ **in his discretion may waive fees incurred by the District Attorney's Office and Public Defender's Office for the 18th Judicial District in the execution of their duties.**

(Note change to language presented to Board at its June 13, 2014 budget meeting.)

ATTACHMENT D

**Community Based Organizations & Economic Development Agencies
FY 2014-15 Budget**

Agency	FY 2014-15 Recommended	FY 2014-15 Approved	Change
Community Based Organizations			
Big Brother& Big Sisters of Central Piedmont	\$ 16,700	\$ 16,700	\$ -
Black Child Development	\$ 16,700	\$ 16,700	\$ -
Interactive Resource Center	\$ 30,000	\$ 30,000	\$ -
Junior Achievement	\$ -	\$ 10,000	\$ 10,000
One Step Further-Mediation	\$ 20,000	\$ 20,000	\$ -
Partners Ending Homelessness	\$ 20,000	\$ 20,000	\$ -
West End Ministries-Leslie's House		\$ 25,000	\$ 25,000
YMCA Greensboro - Hayes Taylor		\$ 20,000	\$ 20,000
YMCA High Point - Carl Chavis	\$ 16,700	\$ 20,000	\$ 3,300
Youth Focus-Transitional Living Program	\$ 20,000	\$ -	\$ (20,000)
YWCA Greensboro	\$ 16,700	\$ 20,000	\$ 3,300
YWCA High Point		\$ 20,000	\$ 20,000
	\$ 156,800	\$ 218,400	\$ 61,600
Economic Development Agencies			
East Market Street Development	\$ 12,000	\$ 20,000	\$ 8,000
Greensboro Economic Development Partnership	\$ 200,000	\$ 175,000	\$ (25,000)
Piedmont Triad Film Commission	\$ 50,000	\$ 25,000	\$ (25,000)
HP Economic Development	\$ 75,000	\$ 100,000	\$ 25,000
HP Market Authority	\$ 75,000	\$ 75,000	\$ -
GC Tourism Development Authority	\$ 40,000	\$ 40,000	\$ -
Downtown Greensboro	\$ 40,000	\$ 40,000	\$ -
High Point "The City Project"	\$ 30,000	\$ 30,000	\$ -
African American Atelier	\$ 50,000	\$ 50,000	\$ -
High Point Arts Council	\$ 40,000	\$ 50,000	\$ 10,000
NC Shakespeare Festival	\$ 30,000	\$ -	\$ (30,000)
United Arts Council - Greensboro	\$ 55,000	\$ 55,000	\$ -
Friends of John Coltrane	\$ 20,000	\$ 20,000	\$ -
	\$ 717,000	\$ 680,000	\$ (37,000)
TOTAL	\$ 873,800	\$ 898,400	\$ 24,600



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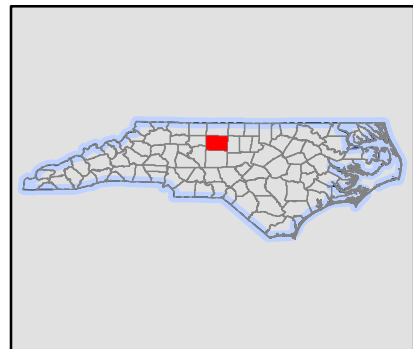
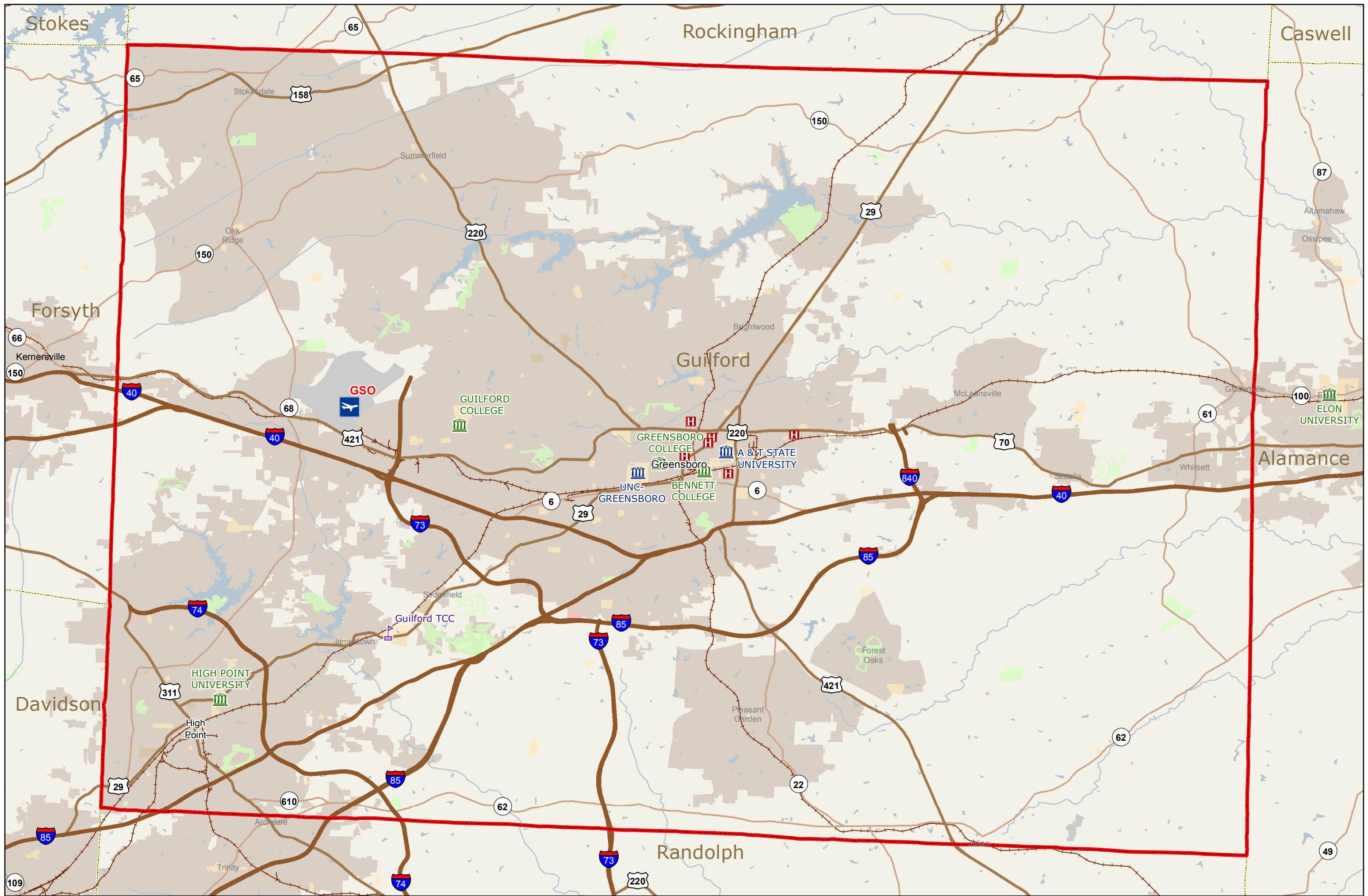
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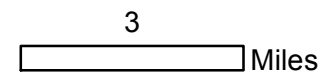
Legend

USA Airports

- International/Regional/Municipal
- Military/Seaplane Base
- Other Airports
- Hospital
- Public /Private Univ./ Comm. Col.

- Interstate
- US Highway
- State Highway
- Railroads
- Rivers
- Water
- Park
- National Forests
- Municipal Boundaries
- County Boundary

Guilford, North Carolina



THRIVE
in NORTH CAROLINA



Human Services & Economic Development Organizations

Five-Year Adopted Budget History

	2010-11	2011-12	2012-13	2013-14	2014-15
Human Services Organizations					
Big Bros/Big Sis of Central Piedmont	\$ -	\$ -	\$ -	\$ 16,700	\$ 16,700
BJ Academy	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Black Child Development	\$ 18,000	\$ 18,000	\$ 25,000	\$ 16,700	\$ 16,700
Interactive Resource Center	\$ 275,000	\$ -	\$ 25,000	\$ 25,000	\$ 30,000
Joseph's House	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Junior Achievement	\$ -	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000
Nia Community Action Center	\$ 16,667	\$ 11,111	\$ -	\$ 16,700	\$ -
One Step Further - Mediation	\$ 37,113	\$ 37,113	\$ 37,113	\$ 24,743	\$ 20,000
One Step Further - Sentencing Alternatives	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -
Partners Ending Homelessness	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Room at the Inn of the Carolinas	\$ -	\$ -	\$ 15,000	\$ -	\$ -
Unity Builders	\$ -	\$ 37,500	\$ 25,000	\$ -	\$ -
West End Ministries- Leslie's House	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Win-Win BOTSOT/LOTSO	\$ -	\$ 25,000	\$ 30,000	\$ 20,000	\$ -
YMCA - Carl Chavis	\$ 25,000	\$ 25,000	\$ 25,000	\$ 16,700	\$ 20,000
YMCA -Hayes Taylor	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Youth Focus - Big Bro/Big Sis	\$ 26,693	\$ 26,693	\$ 25,000	\$ -	\$ -
Youth Focus - Transitional Housing	\$ 45,440	\$ 45,440	\$ 30,293	\$ 20,196	\$ -
Youth Focus- Act Together	\$ -	\$ -	\$ 70,000	\$ -	\$ -
YWCA - Greensboro	\$ 25,000	\$ 25,000	\$ 25,000	\$ 16,700	\$ 20,000
YWCA - High Point	\$ -	\$ 25,000	\$ 16,665	\$ 11,110	\$ 20,000
	\$ 575,913	\$ 362,857	\$ 409,071	\$ 214,549	\$ 218,400
Economic Development					
African American Atelier Art Gallery	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Downtown Greensboro	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
Downtown High Point	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -
East Market Street Development	\$ 25,000	\$ -	\$ 15,000	\$ 12,000	\$ 20,000
Friends of John Coltrane	\$ -	\$ -	\$ 25,000	\$ 20,000	\$ 20,000
Greensboro EDA	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 175,000
Guilford County Tourism Devel Authority	\$ 37,917	\$ 37,917	\$ 37,917	\$ 40,000	\$ 40,000
Guilford Native American Assn	\$ 15,000	\$ -	\$ -	\$ -	\$ -
High Point "The City Project"	\$ -	\$ -	\$ -	\$ -	\$ 30,000
High Point Area Arts Council	\$ 50,000	\$ 50,000	\$ 50,000	\$ 40,000	\$ 50,000
High Point Economic Development	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 100,000
High Point Market Authority	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Piedmont Triad Film Commission	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 25,000
Piedmont Triad Partnership	\$ 46,835	\$ 47,595	\$ 49,037	\$ -	\$ -
Shakespeare Festival	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
United Arts Council-GSO	\$ 66,667	\$ 66,667	\$ 66,667	\$ 55,000	\$ 55,000
War Memorial Foundation	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -
	\$ 801,419	\$ 762,179	\$ 828,621	\$ 672,000	\$ 680,000
TOTAL	\$ 1,377,332	\$ 1,125,036	\$ 1,237,692	\$ 886,549	\$ 898,400

