

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 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. Also included are the 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.

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.

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- A comparison of prior and current year **staffing levels** and changes is also presented.

STRATEGIC PLAN SUMMARY INFORMATION

This section provides information about the County's strategic plan. Also included is a presentation of the proposed budget by strategic plan component. Priorities identified in the strategic plan guide many of the decisions made in the development of the budget.

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.

The department service pages show the expenditures and revenues associated with each department in a Budget Summary. Actual expenditures and revenues for FY 2009, the adopted budget for FY 2010, the amended budget for FY 2010 (includes changes to the adopted budget during the year), and the budget for FY 2011 are included. Also displayed are each department's purpose and goals, budget highlights, significant accomplishments, performance measures, and future issues.

DEBT SERVICE & 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 in FY 2011 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.

EMERGENCY SERVICES					
Alan Perdue, Director		1002 Meadowood Rd., Greensboro, NC 27409 (336) 641-7565			
BUDGET SUMMARY					
	FY 2009 Actual	FY 2010 Adopted	FY 2010 Amended	FY 2011 Adopted	% change
Program(s):					
Emergency Management	\$528,524	\$305,316	\$498,668	\$293,108	-4.0%
Communications	\$3,797,155	\$3,901,135	\$3,973,520	\$2,514,844	-35.5%
Administration	\$1,546,317	\$1,515,973	\$1,513,937	\$1,375,947	-9.2%
Garage	\$223,412	\$296,653	\$286,820	\$277,231	-6.5%
Medical	\$14,132,819	\$14,473,501	\$14,824,814	\$15,375,117	6.2%
Fire	\$1,740,571	\$1,817,753	\$1,830,710	\$1,832,770	0.8%
Environmental	\$105,636	\$139,430	\$163,604	\$72,428	-48.1%
Total	\$22,074,434	\$22,449,761	\$23,092,073	\$21,741,445	-3.2%
Expenditures:					
Personnel Services	\$13,838,236	\$14,781,024	\$14,781,024	\$13,869,059	-6.2%
Operating Expenses	\$6,741,442	\$6,733,737	\$7,159,861	\$6,772,386	.6%
Capital Outlay	\$1,494,756	\$935,000	\$1,151,188	\$1,100,000	17.6%
Other	\$0	\$0	\$0	\$0	--
Expenditure Total	\$22,074,434	\$22,449,761	\$23,092,073	\$21,741,445	-3.2%
Revenues:					
Federal & State Funds	(\$309,559)	(\$45,000)	(\$224,735)	(\$65,000)	44.4%
Other	(\$1,159,764)	(\$1,288,204)	(\$1,302,496)	(\$120,000)	-90.7%
User Charges	(\$10,690,702)	(\$10,247,730)	(\$10,248,730)	(\$11,259,784)	-9.9%
Revenue Total	(\$12,160,025)	(\$11,580,934)	(\$11,775,961)	(\$11,444,784)	-1.2%
Net County Funds	\$9,914,409	\$10,868,827	\$11,316,113	\$10,296,661	-5.3%
Authorized Positions	209.00	208.00	208.00	200.00	-3.8%
DEPARTMENTAL PURPOSE & GOALS					
Guilford County Emergency Services strives to provide the highest standard of service to all of the citizens and visitors of the County in the areas of Fire Protection, Emergency Medical Services (EMS), Emergency Management, HazMat (hazardous materials), and Emergency Communications. The Department also operates a self-contained Fleet Maintenance Facility to assure that all vehicles in the various divisions are roadworthy, and in service to the maximum extent possible. The Department operates in conjunction with other County agencies – most notably Law Enforcement and Public Health to provide the highest level of service possible.					

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- 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 FY 2011 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.
- In addition, a summary of the CIP, including the **estimated operating budget impacts** of capital projects, is also presented.

OTHER FUNDS

This section contains summary information regarding other funds of the County that include appropriations in the adopted budget. These funds are:

- Rural Fire District Fund
- Room Occupancy and Tourism Development Fund
- Internal Services Fund

GLOSSARY

- A list of terms related to governmental budgeting and accounting is included in the Glossary.

APPENDIX

The following information is contained in the Appendix:

- **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. The ordinance also delineates the authority of the County Manager to amend the budget during the year and to enter into certain contractual agreements. In addition, the ordinance establishes the ad valorem tax levy. Other provisions cover restrictions on contingency funds, compensation/ allowances of the County Commissioners, and concerns/ restrictions related to Contingency.
- The **Guilford County Profile** provides general information about Guilford County, county government, major employers and taxpayers, and other economic and demographic information.
- The appendix also includes a schedule of the proposed **General Fund contribution to the County Building Construction Fund**. This contribution will allow the county to use cash to offset the amount of debt needed for major capital needs.

