

General Fund Revenues Proposed General Fund revenues and appropriated fund balance for FY 2008-09 total \$586,115,142. This is 6.7% (\$36.85 million) higher than the budget approved for FY 2007-08. Property Tax revenues will account for 54% of the total revenue budget next fiscal year. The next largest sources of funds for general county operations are Federal and State Funds (17%) and Sales Tax revenues (13%). The FY 2008-09 adopted budget includes a general county wide tax rate of \$0.7374 for each \$100 of assessed property valuation. This is an increase of 4.6 cents over the tax rate during FY 2008-09. Property Tax revenues, including payments and penalties for taxes due in prior years, will increase \$29.2 million in FY 2008-09. In addition, the County expects an increase in Federal and State funds (+\$11.9 million) and revenues derived from User Charges/Fees (+\$4.6 million). Recent state legislation tied to Medicaid relief will result in the state retaining a portion of sales tax revenues previously received by Guilford County. As a result, sales tax revenues are expected to fall by \$7.7 million. Additional details regarding the county's revenues are available on the following pages.

FY 2008-09 Proposed Revenues Change from Prior Year \$1.8 \$(3.0) \$(7.7) \$29.2 \$11.9 \$4.6 -\$10 -\$5 \$0 \$5 \$10 \$15 \$20 \$25 \$30 \$35 Property Taxes Federal & State Funds User Charges Fund Balance Other Sales Tax Millions Revenues by Category (excluding Fund Balance) Other Charges Sales Tax \$492.8 Federal & State \$ \$473.2 \$508.5 \$549.3 \$559.0 Property Taxes \$0 \$100 \$200 \$300 \$400 \$500 \$600 FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 Adopted FY 2008-09 Adopted Excludes bond proceeds and assumes debt at amount in adopted budgets. Millions 42 Total Assessed Property Values All Property Types Reval Budget 99-00 00-01 01-02 02-03 03-04 04-05 05-06 06-07 07-08 08-09 Value 28.8\$ 30.0\$ 31.3\$ 31.9\$ 32.2\$ 39.6\$ 40.6\$ 41.9\$ 43.2\$ 44.2\$ Billions Property Tax \$318,287,700 Property tax revenues are the largest source of funds for Guilford County. 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. For FY 2008-2009, the ad valorem property tax is estimated to generate approximately 54% of total General Fund revenues, or nearly \$318.3 million. Current year taxes (i.e., taxes paid on time) will generate \$316.3 million of the total revenues estimated for next year, while the remaining \$2,000,000 will come from payments made for taxes originally due in prior years. 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., boats, business machinery); 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 2008-2009, the total assessed valuation of all types of taxable property in Guilford County is estimated to be approximately \$44,204,500,000. This reflects an increase of 2.4%, slightly less than the 3% experienced in FY 2007-2008. This growth rate is based on the Tax Department's review of activity since FY 2007-2008 values were set and uncertainty regarding economic conditions over the next fiscal year. Assessed Property Values \$21.1 \$22.1 \$23.1 \$23.8 \$24.5 \$31.8 \$32.7 \$33.6 \$34.7 \$35.7 \$3.1 \$3.2 \$3.4 \$3.4 \$3.4 \$3.3 \$3.5 \$3.7 \$3.8 \$3.8 \$3.5 \$3.7 \$3.8 \$3.7 \$3.4 \$3.4 \$3.4 \$3.5 \$3.6 \$3.7 \$1.05 \$1.01 \$1.09 \$1.02 \$0.92 \$1.09 \$1.10 \$1.08 \$1.04 \$1.05 \$- \$5 \$10 \$15 \$20 \$25 \$30 \$35 \$40 \$45 \$50 1999-00 2000-01 2001-02 2002-03 2003-04 2004-05 Reval 2005-06 2006-07 2007-08 2008-09 Budget Billions Real Motor Vehicle Personal Public Service 43 As the chart below indicates, Real and Personal property values are estimated to increase by 2.7% and 2.0%, respectively. Motor vehicle values showed no real growth from FY 2006-07 to FY 2007-08. No growth in vehicle values is projected for FY 2008-2009, reflecting the concern that discretionary consumer spending for items such as new cars will show no significant increase over the next year. Finally, Public Service property values

are established by the state at 100% of value. In the fourth year following a county wide property revaluation, Public Service companies are eligible to request a reduction in property value to better reflect the current sales to assessed value ratio in the county. FY 2008-2009 is the first year Public Service companies may apply for this adjustment. As a result, no increase in value is projected for this property class.

Property Tax Rate The FY 2008-2009 budget includes a property tax rate of 73.74 cents for every \$100 of assessed property valuation. This represents an increase of 4.6 cents over the FY 2007-2008 rate of 69.14. In dollars, this means a property owner in Guilford County would pay \$737.40 in property taxes in FY 2008-2009 for each \$100,000 of taxable property owned. This would be an increase of \$46 (for each \$100,000 of property) over the amount paid in FY 2007-2008.

Collection 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. To comply with this requirement, all counties, including Guilford County, apply a collection rate percentage to the estimated total property tax levy. The collection rate used cannot be more than the percentage of taxes actually collected during the prior fiscal year. In Guilford County, the overall collection rate was 98.65% in FY 2006-07. The FY 2008-09 budget assumes a collection rate of 97.5%. This is about 1% below the maximum rate the county could use and reflects the growing concern over the strength of our national and local economies. As the level of economic uncertainty increases, so does the need to conservatively budget the county's largest source of revenue. Not only does this approach guard against a decline in property tax collections, it also provides a small margin of protection against declines in other revenues (such sales taxes) that are highly sensitive to changing economic conditions.

Federal and State Funds \$102,498,015 Guilford County expects to receive just under \$102.5 million in revenues from the federal and state government, or about 17.5% of total General Fund revenues. This represents an increase of nearly \$11.9 million (13.1%) over the FY 2007-08 budget. Nearly all of the federal and state revenue expected to be received in FY 2008-2009 will be used to offset the costs for the Public Health, Social Services, and Mental Health departments. These departments are responsible for administering a number of state and federal programs (see descriptions of their services in the Percentage Change in Assessed Property Values Type of Property Motor Public Real Vehicles Personal Service Total FY 2006-07 2.8% 8.4% 2.7% 3.2% 3.3% FY 2007-08 3.4% 0.0% 3.1% 1.4% 3.1% FY 2008-09 Estimated 2.7% 0.0% 2.0% 0.7% 2.4% 44 Human Services section of this document) and receive outside funds for doing so. Some of the increase in this revenue source is related to the addition of 16 new positions in Social Services and Public Health. These positions will be funded 100% from additional federal and state revenues or client fees. FY 2007-08 was the first year the County began using revenues from the state lottery to fund additional debt service for construction projects of the Guilford County Schools. Lottery funds can only be used for debt service on borrowing conducted after 2003 or for selected school capital needs. The budget includes a total of \$12.5 million of lottery funds -- \$8 million from estimated current year collections and \$4.5 million from prior year collections being held in the county's name by the state.

Sales Tax \$77,600,000 Sales Tax revenues are expected to generate \$77,600,000 next fiscal year, or about 13.2% of total county revenues. As a result of recently enacted Medicaid relief legislation (discussed below), this amount is 9% lower than the \$82,500,000 in revenues included in the FY 2007-08 budget. The North Carolina General Assembly allows counties to levy up to four individual local option sales taxes that total 2.5% (one 1.0% tax and three 0.50% taxes). These local taxes are in addition to the state's sales tax of up to 4.25%, depending on the product purchased. As a result, consumers pay between 2.0% and 6.75% sales tax on their purchases in Guilford County. (This allocation of sales tax will change during FY 2008-09 as discussed below.) Although consumers pay these taxes in Guilford County, the actual amount of sales

tax revenues returned to the local governments in the 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 returned to the county as a whole is determined, 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. For instance, in FY 2007-08 the property taxes levied by Guilford County Government represented 58.6% of all of the property taxes levied in the county. As a result, Guilford County can expect to receive 58.6% of the total sales tax revenues returned to county as a whole in FY 2008- 09. This amount varies from year to year as both the assessed values and property tax rates change in various jurisdictions. The state's slowing economy continues to impact sales tax revenues. At the time this budget was prepared, total year-to-date sales tax revenues distributed to all local governments in Guilford County were about 1% higher than last year, with some components showing no growth, particularly in recent months. Given the current year's weak performance and the effect rising fuel and food prices could have on discretionary Federal and State Revenues \$85.8 \$84.6 \$84.6 \$88.9 \$90.0 \$6.0 \$12.5 \$- \$20 \$40 \$60 \$80 \$100 \$120 FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 Adopted FY 2008-09 Adopted Millions Other Lottery Funds 45 spending, this budget assumes no growth in the total amount of overall sales tax revenues returned to the county as a whole over the next fiscal year. Beginning in October 2008, the state of North Carolina will retain the revenues generated by half of one of the 0.5% local option taxes as part of the Medicaid relief legislation approved last year by the General Assembly. In exchange for taking this revenue stream from counties, the state will pay 50% of the counties' Medicaid costs after October 2008. Because municipalities receive a portion of the sales taxes generated in their counties, the legislation also includes a provision that counties hold municipalities harmless from any sales tax losses. This hold harmless amount is projected to be nearly \$3.6 million next fiscal year. Although the relief legislation does not require the county to protect fire districts or other tax districts against any sales tax losses, the adopted budget assumes \$175,000 in hold harmless funds for these districts. The net effect of all of the items discussed above is that Guilford County Government's sales tax revenues will decline approximately 10% from the amount expected in FY 2008-09. User Fees and Charges \$38,125,841 Guilford County departments expect to generate over \$38.1 million from fees and other charges for services (6.5% of total), such as fees for ambulance transportation, marriage licenses, and medical visits to the Health Department and Mental Health. Most user fees and charges are collected by Public Safety and Human Services departments. The FY 2008-09 budget projects an increase of \$4.55 million, or 13.6%, over the current year's budget. The adopted budget includes fee increases for selected Health Sales Tax Revenues \$70.0 \$77.4 \$80.6 \$86.1 \$86.2 \$77.6 \$0 \$10 \$20 \$30 \$40 \$50 \$60 \$70 \$80 \$90 \$100 FY 2003-04 FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 Estimated FY 2008-09 Adopted Millions User Fees and Charges \$15.5 \$17.0 \$16.1 \$15.1 \$17.0 \$19.6 \$19.6 \$14.7 \$12.5 \$15.8 \$6.2 \$6.8 \$5.9 \$6.0 \$5.3 \$0 \$5 \$10 \$15 \$20 \$25 \$30 \$35 \$40 \$45 \$50 FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 Adopted FY 2008-09 Adopted Millions Public Safety Human Services Other 46 Department and medical transport services. Please see the detail pages for the Health Department (in the Human Services section) and Emergency Services (in the Public Safety section) for more detail. The expected receipt of additional Medicaid fees for contracted community mental health services is the primary reason for the increase in fees for FY 2008-09. Additional fees are projected for Emergency Services as budgeted revenue is projected to more accurately reflect actual revenue performance in prior years. This category also includes fees collected for planning and inspection services, court facility fees, and fees received from area municipalities for animal control and animal shelter services. Fund Balance (all

sources) \$27,094,564 Fund Balance is the money that remains unspent after all budgeted expenditures have been made. It is generated when collected revenues exceed actual expenditures, and 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 tapped if significant unplanned expenditures occur. Finally, it may be used by the Board during the budget development process to help fund county operations. The North Carolina Local Government Commission (LGC) recommends that counties maintain a minimum Fund Balance of 8% of General Fund expenditures to ensure sufficient funds are available to support operations and address unexpected issues. 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 2008-09 approved General Fund budget includes just over \$26.4 million of unearmarked fund balance (i.e., money that may be used for all operations). The budget also includes approximately \$683,000 in fund balance generated by, and earmarked for, certain Health Department, Law Enforcement, and Register of Deeds programs. The chart below outlines the calculation of the Local Government Commission's recommended reserves, as well as the total reserves associated with the FY 2008-09 budget. Due to uncertainty regarding future Unearmarked General Fund Balance in Adopted Budgets \$14.4 \$17.6 \$23.5 \$24.5 \$24.7 \$23.7 \$26.4 \$0 \$5 \$10 \$15 \$20 \$25 \$30 FY 2002-03 FY 2003-04 FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 FY 2008-09 Millions 47 economic conditions and their impact on certain revenues, such as sales tax revenues, the adopted budget assumes a fund balance reserve of 8.1%, slightly higher than the LGC's 8% recommendation. Other Revenues \$22,509,023 In FY 2008-09, Guilford County expects to receive \$22.5 million in Other Revenues for the General Fund outside the categories listed above. These revenues are from a number of sources, including penalties for late payment of property taxes, cable television franchise revenues, and grants or donations from various organizations. This total includes \$500,000 transferred from the County Building Construction Fund to offset the additional \$500,000 allocated to Guilford Technical Community College for one-time capital needs associated with the new northwest campus and improvements in the aviation program. These funds will come from funds set aside by the Board of Commissioners in previous years for large capital expenditures. Also included in this category is \$9,845,000 of expected investment earnings. This represents a reduction of over \$2 million from last fiscal year and reflects weak interest rates and lower investment balances compared to the prior year.

Available Fund Balance Analysis Calculation of Recommended Reserve: Adopted General Fund Expenditures for FY 2008-2009 \$ 586,115,142 8% Recommended Reserve per Local Government Commission \$ 46,889,211 * Fund Balance Analysis: Estimated Total Unreserved Fund Balance at 6/30/2008 \$ 73,800,000 LESS: 8% Recommended Reserve per Local Government Commission (46,889,211) \$ Fund Balance available above Recommended Reserve \$ 26,910,789 LESS: Fund Balance included in Proposed Budget for FY 2008-09 \$ (26,411,921) Additional Reserve above LGC Recommendation \$ * 498,868 Proposed Reserves: * Total Reserves \$ 47,388,079 * Total Reserves as a % of Proposed General Fund Expenditures 8.1% Investment Earnings \$6.5 \$12.7 \$13.6 \$11.9 \$9.8 \$0 \$2 \$4 \$6 \$8 \$10 \$12 \$14 \$16 FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 Adopted FY 2008-09 Adopted Millions 48 General Fund Revenues Actual Adopted Amended Adopted Change vs. Adopted FY 2006-07 FY2007-08 FY 2007-08 FY 2008-09 \$ % Revenue Category Property Taxes \$ 275,789,609 \$ 289,097,221 \$ 289,097,221 \$ 318,287,700 \$ 29,190,479 10.1% Federal & State Funds \$ 84,569,792 \$ 90,610,966 \$ 95,129,938 \$ 102,498,015 \$ 11,887,049 13.1% Sales Tax \$ 85,961,732 \$ 85,250,000 \$ 85,320,171 \$ 77,600,000 \$ (7,650,000) -9.0% User Charges \$ 36,725,316 \$ 33,573,950 \$ 33,612,049 \$ 38,125,841 \$ 4,551,891 13.6% Other \$ 29,324,312 \$ 25,465,645 \$ 25,830,663 \$ 22,509,023 \$ (2,956,622) -11.6%

512,370,762 \$ 523,997,782 \$ 528,990,042 \$ 559,020,579 \$ 35,022,797 6.7% Fund Balance* (all sources)
 \$ (3,859,424) \$ 25,264,042 \$ 31,858,485 \$ 27,094,563 \$ 1,830,521 7.2% *May not match fiscal reports
 due to assumptions noted in Expenditure table. TOTAL \$ 508,511,338 \$ 549,261,824 \$ 560,848,527 \$
 586,115,142 \$ 36,853,318 6.7% Revenue Detail Property Taxes General Fund Level \$ 275,789,609 \$
 289,097,221 \$ 289,097,221 \$ 318,287,700 \$ 29,190,479 10.1% Federal & State Funds County
 Administration \$ - \$ - \$ 100,000 \$ - \$ Elections \$ - \$ - \$ - \$ - \$ Planning And Development \$ - \$ - \$ - \$ - \$
 Community & Economic Dev \$ - \$ - \$ - \$ - \$ - \$ Geographic Inform. System \$ 21,393 \$ - \$ - \$ - \$ General
 Fund Level \$ 1,060,902 \$ 637,000 \$ 637,000 \$ 1,405,000 \$ 768,000 120.6% Public Health \$ 7,124,819 \$
 6,883,723 \$ 7,792,252 \$ 7,977,237 \$ 1,093,514 15.9% Mental Health \$ 22,282,734 \$ 22,024,137 \$
 23,416,414 \$ 22,856,206 \$ 832,069 3.8% Social Services \$ 43,481,685 \$ 44,644,192 \$ 45,716,797 \$
 47,349,126 \$ 2,704,934 6.1% Temp Asst Needy Families \$ 15,772 \$ 15,000 \$ 15,000 \$ 15,000 - \$ 0.0%
 Medical Assistance \$ 1,349,853 \$ 2,442,099 \$ 2,442,099 \$ 2,078,751 \$ (363,348) -14.9% Child Support
 Enforcement \$ 5,517,182 \$ 5,401,135 \$ 5,401,135 \$ 5,323,005 \$ (78,130) -1.4% Transportation-Human
 Serv \$ 973,394 \$ 895,322 \$ 898,496 \$ 1,332,548 \$ 437,226 48.8% Veteran Services \$ 2,000 \$ 2,000 \$
 2,000 \$ 2,000 - \$ 0.0% Cooperative Extension Service \$ 2,000 \$ - \$ - \$ - \$ Coordinated Services \$ 500,952
 \$ 530,667 \$ 1,094,541 \$ 530,667 - \$ 0.0% Law Enforcement \$ 394,326 \$ 67,666 \$ 389,432 \$ 67,666 - \$
 0.0% Emergency Services \$ 742,202 \$ 52,000 \$ 178,115 \$ 45,000 \$ -13.5% (7,000) Court Alternatives \$
 318,891 \$ 330,325 \$ 360,957 \$ 343,357 \$ 13,032 3.9% Other Protection \$ - \$ - \$ - \$ - \$ Solid Waste \$
 751,916 \$ 659,000 \$ 659,000 \$ 644,150 \$ (14,850) -2.3% Soil & Water Conservation \$ 29,770 \$ 26,700 \$
 26,700 \$ 28,302 \$ 1,602 6.0% Culture-Recreation \$ - \$ - \$ - \$ - \$ Economic Devel & Assistance \$ - \$ - \$ -
 \$ - \$ - \$ Debt Service \$ - \$ 6,000,000 \$ 6,000,000 \$ 12,500,000 \$ 6,500,000 108.3% \$ 84,569,792 \$
 90,610,966 \$ 95,129,938 \$ 102,498,015 \$ 11,887,049 13.1% Sales Tax General Fund Level \$ 85,961,732 \$
 85,250,000 \$ 85,320,171 \$ 77,600,000 \$ (7,650,000) -9.0% 49 General Fund Revenues Actual Adopted
 Amended Adopted Change vs. Adopted FY 2006-07 FY2007-08 FY 2007-08 FY 2008-09 \$ % User Charges
 County Administration \$ - \$ - \$ - \$ - \$ Finance \$ 118,710 \$ 83,500 \$ 83,500 \$ 83,500 - \$ 0.0% Information
 Services \$ 166,756 \$ 15,000 \$ 15,000 \$ 6,000 \$ -60.0% (9,000) Tax \$ 1,221,981 \$ 1,290,375 \$ 1,290,375 \$
 1,344,124 \$ 53,749 4.2% Register Of Deeds \$ 2,800,778 \$ 2,918,080 \$ 2,918,080 \$ 2,382,610 \$ (535,470)
 -18.4% Elections \$ 88,589 \$ 262,450 \$ 262,450 \$ 30,400 \$ (232,050) -88.4% Planning And Development
 \$ 104,332 \$ 102,900 \$ 102,900 \$ 93,900 \$ (9,000) -8.7% Community & Economic Dev \$ - \$ - \$ - \$ - \$
 Facilities \$ 9,344 \$ 8,000 \$ 8,000 \$ 8,000 - \$ 0.0% Security \$ 66,012 \$ 54,109 \$ 54,109 \$ 54,109 - \$ 0.0%
 Property Mgmt/Courts \$ 1,286,840 \$ 1,200,000 \$ 1,200,000 \$ 1,250,000 \$ 50,000 4.2% General Fund
 Level \$ 100,535 \$ 100,000 \$ 100,000 \$ 100,000 - \$ 0.0% Public Health \$ 8,516,789 \$ 8,067,871 \$
 8,096,970 \$ 8,760,220 \$ 692,349 8.6% Mental Health \$ 5,644,991 \$ 3,903,056 \$ 3,903,056 \$ 6,496,500 \$
 2,593,444 66.4% Social Services \$ 469,824 \$ 438,000 \$ 445,000 \$ 485,000 \$ 47,000 10.7% Child Support
 Enforcement \$ 14,198 \$ 19,000 \$ 19,000 \$ 19,000 - \$ 0.0% Transportation-Human Serv \$ 56,368 \$ 59,000
 \$ 59,000 \$ 86,000 \$ 27,000 45.8% Law Enforcement \$ 3,712,882 \$ 3,535,947 \$ 3,535,947 \$ 3,612,649 \$
 76,702 2.2% Emergency Services \$ 7,962,348 \$ 7,115,000 \$ 7,117,000 \$ 8,919,499 \$ 1,804,499 25.4%
 Inspections \$ 1,553,741 \$ 1,736,100 \$ 1,736,100 \$ 1,546,000 \$ (190,100) -10.9% Court Alternatives \$
 1,592,622 \$ 1,409,141 \$ 1,409,141 \$ 1,402,426 \$ (6,715) -0.5% Animal Services \$ 1,230,687 \$ 1,248,421
 \$ 1,248,421 \$ 1,439,184 \$ 190,763 15.3% Solid Waste \$ 6,990 \$ 8,000 \$ 8,000 \$ 6,720 \$ -16.0% (1,280) \$
 36,725,316 \$ 33,573,950 \$ 33,612,049 \$ 38,125,841 \$ 4,551,891 13.6% Other Investment Earnings
 Information Services \$ - \$ - \$ - \$ - \$ Register Of Deeds \$ 51,995 \$ 20,000 \$ 20,000 \$ 20,000 - \$ 0.0%
 General Fund Level \$ 13,556,721 \$ 11,885,000 \$ 11,885,000 \$ 9,825,000 \$ (2,060,000) -17.3% Public
 Health \$ - \$ - \$ - \$ - \$ Law Enforcement \$ 53,077 \$ - \$ - \$ - \$ \$ 13,661,793 \$ 11,905,000 \$ 11,905,000 \$

9,845,000 \$ (2,060,000) -17.3% Transfers General Fund Level \$ - \$ 1,115,000 \$ 1,115,000 \$ 500,000 \$ (615,000) -55.2% Other County Administration \$ 608 \$ - \$ - \$ - \$ County Attorney \$ 7,519 \$ - \$ - \$ - \$ Human Resources \$ 2,326 \$ - \$ - \$ - \$ Internal Audit \$ 1 \$ - \$ 7,000 \$ 5,500 \$ 5,500 Finance \$ 186 \$ - \$ - \$ - \$ Purchasing \$ 11 \$ - \$ - \$ - \$ Information Services \$ 487,614 \$ - \$ - \$ - \$ Tax \$ 244,235 \$ 241,000 \$ 241,000 \$ 124,000 \$ (117,000) -48.5% Register Of Deeds \$ 3,876,165 \$ 3,621,000 \$ 3,621,000 \$ 3,685,600 \$ 64,600 1.8% Elections \$ 810 \$ 452,500 \$ 452,500 \$ 2,500 \$ (450,000) -99.4% Planning And Development \$ - \$ 100 \$ 100 \$ 100 \$ 0.0% Facilities \$ 850,383 \$ 813,501 \$ 813,501 \$ 966,074 \$ 152,573 18.8% Security \$ 14,376 \$ 11,000 \$ 11,000 \$ 11,000 \$ 0.0% Property Mgmt/Courts \$ 6,846 \$ 7,180 \$ 7,180 \$ 6,684 \$ -6.9% (496) 50 General Fund Revenues Actual Adopted Amended Adopted Change vs. Adopted FY 2006-07 FY2007-08 FY 2007-08 FY 2008-09 \$ % Parking & Fleet Operation \$ 310,235 \$ 340,374 \$ 340,374 \$ 286,587 \$ (53,787) -15.8% General Fund Level \$ 2,310,192 \$ 2,365,000 \$ 2,365,000 \$ 2,000,000 \$ (365,000) -15.4% Public Health \$ 799,484 \$ 872,663 \$ 1,136,760 \$ 1,409,464 \$ 536,801 61.5% Mental Health \$ 12,371 \$ 215,620 \$ 215,620 \$ 2,000 \$ (213,620) -99.1% Social Services \$ 814,173 \$ 817,700 \$ 817,700 \$ 947,683 \$ 129,983 15.9% Child Support Enforcement \$ 413,875 \$ 325,234 \$ 325,234 \$ 325,234 \$ - \$ 0.0% Transportation-Human Serv \$ 407 \$ - \$ - \$ - \$ Cooperative Extension Service \$ - \$ - \$ 5,000 \$ - \$ Law Enforcement \$ 1,389,074 \$ 255,400 \$ 340,865 \$ 255,200 \$ -0.1% (200) Emergency Services \$ 1,467,059 \$ 1,365,026 \$ 1,368,482 \$ 1,364,643 \$ (383) 0.0% Inspections \$ 118 \$ 200 \$ 200 \$ 35,100 \$ 17450.0% 34,900 Court Alternatives \$ 578 \$ - \$ - \$ - \$ Animal Services \$ - \$ - \$ - \$ - \$ Other Protection \$ 2,000 \$ - \$ - \$ - \$ Solid Waste \$ 13,704 \$ 3,000 \$ 3,000 \$ 15,000 \$ 12,000 400.0% Soil & Water Conservation \$ - \$ - \$ - \$ - \$ Culture-Recreation \$ 6,300 \$ 8,700 \$ 8,700 \$ 8,700 \$ - \$ 0.0% Debt Service \$ 2,631,870 \$ 730,447 \$ 730,447 \$ 712,954 \$ (17,493) -2.4% \$ 15,662,520 \$ 12,445,645 \$ 12,810,663 \$ 12,164,023 \$ (281,622) -2.3% Total Other \$ 29,324,312 \$ 25,465,645 \$ 25,830,663 \$ 22,509,023 \$ (2,956,622) -11.6% Total Revenues \$ 512,370,762 \$ 523,997,782 \$ 528,990,042 \$ 559,020,579 \$ 35,022,797 6.7% Fund Balance General Fund Level \$ (6,319,537) \$ 23,745,622 \$ 29,525,661 \$ 26,411,921 \$ 2,666,299 11.2% Information Services \$ - \$ - \$ - \$ - \$ Register Of Deeds \$ 956,085 \$ 435,604 \$ 435,604 \$ 424,208 \$ (11,396) -2.6% Elections \$ 1,696 \$ - \$ - \$ - \$ Public Health \$ 438,791 \$ 593,645 \$ 597,899 \$ 232,331 \$ (361,314) -60.9% Mental Health \$ 200,000 \$ 200,000 \$ 200,000 \$ - \$ (200,000) -100.0% Law Enforcement \$ 1,136,262 \$ - \$ 804,414 \$ 26,103 \$ 26,103 Inspections \$ 6,510 \$ - \$ - \$ - \$ Other Protection \$ 359,000 \$ 289,171 \$ 289,171 \$ - \$ (289,171) -100.0% Solid Waste \$ (638,231) \$ - \$ 5,736 \$ - \$ (3,859,424) \$ 25,264,042 \$ 31,858,485 \$ 27,094,563 \$ 1,830,521 7.2% TOTAL \$ 508,511,338 \$ 549,261,824 \$ 560,848,527 \$ 586,115,142 \$ 36,853,318 6.7% 51 General Fund Expenditures General Fund expenditures for FY 2008-09 total \$586,115,142. This is 6.7% (\$36.85 million) higher than the budget approved for FY 2007-08. Education and School Debt expenditures will account for 41% of the total expense budget next fiscal year. Human Services and Public Safety services, the next largest expenditure categories, will account for 31% and 15% of expenses, respectively. Additional funding in three areas – Education, Debt Service, and Public Safety – total \$34.9 million and account for 95% of the change in the budget. These additional funds will be used to increase the County's operating expense allocation to the Guilford County Schools and Guilford Technical Community College and for debt service on voter-approved bonds for the Guilford County Schools. Debt Service for non-school items, such as recently passed voter-approved debt for a new Jail and additional facilities for Guilford Technical Community College, is expected to increase by nearly \$7.7 million. Additional details regarding the County's expenditures are available on the next several pages. Public Safety additions include new Patrol Officers, Court Bailiffs, and Emergency Medical Technicians to address service demands. General Fund Expenditures by Category All Other Public Safety Human

Services \$549.26 Education School Debt* \$494.00 \$508.51 \$586.12 Non-School Debt* \$0 \$100 \$200 \$300 \$400 \$500 \$600 \$700 FY 2005-06 FY 2006-07 FY 2007-08 Adopted FY 2008-09 Adopted * Debt service amounts are those included in the adopted budgets for each year. Millions FY 2008-09 Adopted General Fund Expenditures Change from Prior Year \$(0.0) \$(0.2) \$0.9 \$2.4 \$6.1 \$7.7 \$21.2 -\$5 \$0 \$5 \$10 \$15 \$20 \$25 Education & School Debt Non-School Debt Public Safety Human Services Community Services Support Services General Government Millions 52 Education and School Debt \$244,025,871 Guilford County will spend over \$244 million in FY 2008-09 on Education and voter-approved school debt. This category of expenditure will increase by 9.5%, or nearly \$21.2 million next year, making it both the largest expenditure of county funds and the budget's largest dollar increase. 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 schools and community college systems. Most 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 • 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 funds 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 locally-paid positions and programs to respond to local needs. Education and School Debt \$140.8 \$151.7 \$163.7 \$172.2 \$182.2 \$20.9 \$26.0 \$29.5 \$38.4 \$48.1 \$13.8 \$12.3 \$9.7 \$10.5 \$11.3 \$0 \$50 \$100 \$150 \$200 \$250 \$300 FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 FY 2008-09 Millions Guilford County Schools School Debt GTCC 53 Guilford County Schools & School Debt The FY 2008-09 Budget includes nearly \$182.2 million for local education expenditures, including \$175.2 million for annual operating expenses and \$7 million for operating capital needs. This level maintains the county's \$7 million contribution for capital needs and increases the operating allocation by \$10 million. These dollars will help fund the county's share of salary increases for locally-paid personnel, utilities, and facility maintenance needs. The budget also includes over \$48.1 million in debt service for voter-approved school bond debt, including debt service for \$457.3 million in bonds approved by voters on May 6, 2008. A portion of the \$48.1 million in debt service needs for the schools will be funded with proceeds from the state lottery. The budget includes \$12.5 million in lottery revenues -- \$8 million from current year collections and \$4.5 million from prior year collections held at the state level in the county's name. Education Funding Adopted Adopted Change FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 FY 2008-09 \$ % Guilford County Schools 140,835,521 \$ \$ 151,665,521 \$ 163,665,521 \$ 172,165,521 \$ 182,165,521 \$ 10,000,000 5.8% GTCC \$ 9,726,785 \$ 10,531,400 \$ 11,260,340 \$ 12,291,328 \$ 13,752,690 \$ 1,461,362 11.9% School Debt \$ 20,870,961 \$ 26,001,158 \$ 29,536,925 \$ 38,392,580 \$ 48,107,660 \$ 9,715,080 25.3% Total \$ 171,433,267 \$ 188,198,079 \$ 204,462,786 \$ 222,849,429 \$ 244,025,871 \$ 21,176,442 9.5% School Bond Debt Service Including May 2008 Debt \$- \$10 \$20 \$30 \$40 \$50 \$60 \$70 \$80 \$90 2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14 2014-15 2015-16 2016-17 2017-18 2018-19 2019-20 2020-21 2021-22 2022-23 2023-24 2024-25 2025-26 2026-27 2027-28 2028-29 2029-30 2030-31 millions Schools - Existing Schools - May 08 54 Guilford Technical Community College The allocation for Guilford Technical Community College is just over \$13.75 million, representing an increase of \$1.46 million over last fiscal year. This includes \$11.75

million in operating funds (+\$961,362) and \$2 million (+\$500,000) for capital needs. The additional operating funds will be used to pay the operating costs associated with new facilities (e.g., utilities, custodial staff, insurance, maintenance staff, etc.), personnel costs of locally-paid positions, and various non-salary increases (e.g., repairs to existing facilities, utilities, student financial aid, vehicle supplies and repairs, etc.) The College's capital appropriation will be used for infrastructure needs for the proposed northwest campus and aviation facility renovations to support growth in that program's enrollment. The budget also includes debt service for college facilities, including \$79.5 million in additional bonds approved by voters on May 6, 2008. These debt service amounts are included in the Non-Schools Debt section of this summary.

Human Services \$181,909,959 Guilford County's Human Services programs are designed to promote health lifestyles, prevent and control disease, protect the welfare of children, and ensure that residents who are 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 activities. Guilford County will spend \$181.9 million on Human Services expenditures next fiscal year, an increase of \$2.36 million, or 1.3%. Human Services is the second largest expenditure category and accounts for 31% of proposed General Fund expenditures for FY 2008-09. Departments in this category include Public Health, the Guilford Center (Mental Health), the Department of Social Services, Human Services Transportation, and the county's share of expenses for the mandated Medicaid and Special Assistance to Adults public assistance programs.

Human Services Funding Change	Adopted FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	\$ %
Public Health	\$ 32,721,629	\$ 34,095,107	\$ 34,621,959	\$ 37,280,294	\$ 39,504,684	\$ 2,224,390 6.0%
Mental Health	\$ 41,863,298	\$ 41,488,138	\$ 35,701,349	\$ 37,772,418	\$ 42,055,037	\$ 4,282,619 11.3%
Social Services	\$ 64,976,027	\$ 64,008,325	\$ 64,321,390	\$ 68,664,823	\$ 72,341,577	\$ 3,676,754 5.4%
Public Assistance Mandates	22,161,159	\$ 23,446,475	\$ 23,597,754	\$ 27,031,641	\$ 17,912,686	\$ (9,118,955) -33.7%
Child Support Enforcement	5,168,612	\$ 5,265,913	\$ 5,349,728	\$ 5,747,153	\$ 6,119,393	\$ 372,240 6.5%
Transportation	\$ 1,388,213	\$ 1,618,477	\$ 2,341,250	\$ 2,300,347	\$ 3,207,479	\$ 907,132 39.4%
Veterans Service	\$ 86,980	\$ 91,350	\$ 94,950	\$ 99,709	\$ 113,184	\$ 13,475 13.5%
Coordinated Service	\$ 717,779	\$ 729,920	\$ 1,045,956	\$ 656,097	\$ 655,919	\$ (178) 0.0%
Grand Total	\$ 169,083,697	\$ 170,743,702	\$ 167,074,336	\$ 179,552,482	\$ 181,909,959	\$ 2,357,477 1.3%

The largest increase in Human Services expenditures is for county Mental Health programs. The FY 2008- 09 budget for Mental Health includes a full year of operating expenses for the county's recently opened Substance Abuse facility on Wendover Avenue. The Board of Commissioners approved this facility in the FY 2007-08 budget in an attempt to reduce the rise in the jail population by increasing the availability of treatment services to people that have substance abuse issues. Almost all of the increase in Social Services is related to the appropriation of additional funds for child day care services (100% non-county funded) and for the county's share of increased expenses related to children in foster care. In addition, \$274,500 of increased funding is included in the Transportation budget for the 55 initial purchase of fleet vehicles. These funds will pay for five vehicles as the County begins to phase in full ownership of 48 transportation vehicles over the next several years. State grant funds are available to pay 90% of the cost of the vehicles. The budget includes approximately \$700,000 for 16 new positions for Human Services programs, all of which will be paid for with non-county funds. Eleven new positions have been approved for Social Services and will enhance services in the Child Day Care, Foster Care, and Family & Children Services program areas. The Public Health budget includes funds for five new positions for the Women, Infants, and Children and Public Health Preparedness and Response program areas. In addition, the adopted budget includes \$250,000 to support the establishment of a

new satellite health clinic to enhance access to medical care in the southeast portion of the county. Medicaid expenditures are projected to decrease by \$9.2 million next year as a result of the Medicaid Relief legislation recently passed by the General Assembly which included a provision for the state to begin full assumption of the local share of Medicaid expenditures. The phase out of county contribution began in FY 2007-08 with the state paying 25% of the county share beginning in October 2007. The state will begin paying 50% of county Medicaid costs beginning July 1, 2008 (FY 2008-09) and 100% of county costs beginning July 1, 2009 (FY 2009-10). In return for assuming these costs, the state will begin retaining a percentage of the county's sales tax revenues. Historically, Medicaid expenditures have grown much faster than sales tax revenues. As a result, the county should enjoy long-term benefits from the new legislation.

Public Safety \$88,658,445 At 15% of total proposed expenditures, Public Safety is the third largest service category in the General Fund. Guilford County's Public Safety departments are organized to protect the safety of residents and visitors and include the Sheriff's Department, Emergency Services, Building Inspections, and Animal Control Services. The FY 2008-09 budget includes \$88.7 million for Public Safety services next fiscal year, an increase of \$6.05 million, or 7.3%, over the amount adopted for FY 2007-08. The largest increase in Public Safety expenditures is for Law Enforcement (Sheriff's Department). Approximately \$1.85 million of the increase will be used to fully fund 28 Detention Officers added by the Board of Commissioners early in calendar year 2008 and to add eight new positions in FY 2008-09. These new positions include four Road Deputies to enhance patrol services and four Bailiffs to provide additional Human Services Expenditures \$7.4 \$7.7 \$8.8 \$8.8 \$10.1 \$65.0 \$64.0 \$64.3 \$68.7 \$72.3 \$22.2 \$23.4 \$23.6 \$27.0 \$17.9 \$32.7 \$34.1 \$34.6 \$37.3 \$39.5 \$41.9 \$41.5 \$35.7 \$37.8 \$42.1 \$0 \$20 \$40 \$60 \$80 \$100 \$120 \$140 \$160 \$180 \$200 FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 Adopted FY 2008-09 Adopted Millions

Other Social Services Public Assistance Mandates Public Health Mental Health 56 court security. Additional funds are also included for increased food costs for inmates, elevator improvements at the High Point Detention Facility, and additional vehicle fuel costs. In addition to adding eight new Law Enforcement positions, the budget includes four new positions for Emergency Services. These Emergency Medical/Logistic Technicians will improve operational efficiency by preparing pre-stocked supply kits of medical supplies and equipment for ambulances. These pre-stocked kits will reduce the time it takes to prep ambulances in between calls, thereby increasing the daily utilization of these expensive assets and their crews. Other Public Safety expenditure highlights include additional funds for rabies specimen testing and building maintenance for Animal Services/Shelter; full year funding for the Drug Court in High Point (established this fiscal year); and replacement vehicles for Law Enforcement, Animal Control, and Emergency Services. The FY 2008-09 budget includes special fire district rate increases for the following fire departments: Alamance Community Fire Department (from \$0.819 to \$0.1000 per \$100 valuation), Climax Fire Department (from \$0.0930 to \$0.1000 per \$100 valuation), and Northeast Guilford Fire Department (from \$0.0800 to \$0.0900 per \$100 valuation).

Public Safety Funding Change Adopted Adopted FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 FY 2008-09 \$ % Law Enforcement \$39,444,352 \$43,793,683 \$46,201,154 \$49,179,562 \$53,714,028 \$4,534,466 9.2% Emergency Services \$17,787,912 \$19,113,547 \$20,616,198 \$21,938,308 \$22,775,838 \$837,530 3.8% Court Alternatives \$2,766,565 \$2,848,343 \$3,090,837 \$3,082,503 \$3,148,223 \$65,720 2.1% Inspections \$3,377,420 \$3,284,712 \$3,277,439 \$3,068,473 \$2,939,690 (\$128,783) -4.2% Animal Services \$2,007,338 \$2,230,832 \$2,316,807 \$2,392,597 \$2,824,094 \$431,497 18.0% Security \$1,550,416 \$1,785,398 \$1,768,146 \$1,836,205 \$1,949,790 \$113,585 6.2% Other Protection \$369,740 \$381,938 \$449,719 \$1,110,165 \$1,306,782 \$196,617 17.7% Grand Total \$67,303,743 \$73,438,453 \$77,720,299 \$82,607,813 \$88,658,445 \$6,050,632 7.3% Public Safety

Expenditures \$10.1 \$10.5 \$10.9 \$11.5 \$12.2 \$17.8 \$19.1 \$20.6 \$21.9 \$22.8 \$39.4 \$43.8 \$46.2 \$49.2 \$53.7 \$0 \$10 \$20 \$30 \$40 \$50 \$60 \$70 \$80 \$90 \$100 FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 Adopted FY 2008-09 Adopted Millions All Other Services Emergency Services Law Enforcement 57 Non-School Debt Service \$11.1 \$12.4 \$11.8 \$13.9 \$21.6 \$0 \$5 \$10 \$15 \$20 \$25 FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 Adopted FY 2008-09 Adopted Debt service amounts are those included in the adopted budgets for each year. Millions Non-School Debt Service \$21,599,333 Guilford County's debt service budget has two categories: Debt for School Bonds and Non-School Debt. Total debt service expenditures in the FY 2008-09 budget are \$69.7 million, including fees and other expenses related to bond issuance. Just over \$48.1 million of this total is for School Debt and is discussed in the Education section above. The remaining \$21.6 million will pay debt service for all other debtfinanced projects. This NonSchool debt service includes payments for a new Emergency Services base, a proposed new facility for Social Services in High Point, community college facilities, and water and sewer networks. It also includes anticipated funding the voter-approved bonds passed on May 6, 2008 for a new jail facility in Greensboro and various community college projects, as well as the purchase of the BB&T building at the corner of South Greene and West Market Streets. Projected debt service payments for all debt (school and non-school) are illustrated in the chart below: Estimated Debt Payments Existing and May 2008 Bonds \$- \$20.0 \$40.0 \$60.0 \$80.0 \$100.0 \$120.0 2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14 2014-15 2015-16 2016-17 2017-18 2018-19 2019-20 2020-21 2021-22 2022-23 2023-24 2024-25 2025-26 2026-27 2027-28 2028-29 2029-30 2030-31 Millions Prior to Spring 08 Bonds Spring 08 Bonds 58 Support Services \$16,520,903 At \$16.5 million, Guilford County's Support Services departments make up 3% of the total expenditures in the proposed general fund budget. These departments provide a variety of administrative and operational support for all other public services and infrastructure, including facility maintenance, maintenance of the county's computer and phone systems, and personnel and fiscal management and accounting. Although the public may have little direct contact with these departments, most departments could not operate without their services. The budget for Support Services is \$18,378 lower than that approved for the category in FY 2007-08. The only increase is included in the Facilities department for anticipated operating expenses related to the purchase of the BB&T building on the corner of South Greene and West Market Streets in downtown Greensboro. Support Services Expenditures \$7.8 \$8.9 \$9.7 \$8.6 \$8.5 \$4.3 \$4.6 \$4.4 \$4.7 \$4.9 \$1.5 \$1.6 \$1.5 \$1.7 \$1.7 \$1.8 \$2.7 \$1.0 \$0.8 \$0.7 \$0.7 \$0.5 \$0.5 \$0.7 \$0.7 \$0 \$2 \$4 \$6 \$8 \$10 \$12 \$14 \$16 \$18 \$20 FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 Adopted FY 2008-09 Adopted Millions Information Services Facilities Property Mgmt/Courts Parking & Fleet Capital & Technology 59 General Government Funding Change Adopted Adopted FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 FY 2008-09 \$ % Tax \$ 5,687,925 \$ 5,805,027 \$ 5,927,597 \$ 6,334,915 \$ 6,453,666 \$ 118,751 1.9% Human Resources \$ 3,000,325 \$ 3,641,890 \$ 4,247,527 \$ 4,140,405 \$ 4,738,029 \$ 597,624 14.4% Register of Deeds \$ 2,118,553 \$ 2,795,203 \$ 2,499,602 \$ 3,140,331 \$ 3,069,335 \$ (70,996) -2.3% Elections \$ 2,725,916 \$ 1,726,357 \$ 2,040,177 \$ 2,902,835 \$ 2,639,427 \$ (263,408) -9.1% Finance \$ 2,238,866 \$ 2,233,849 \$ 2,425,607 \$ 2,531,358 \$ 2,499,103 \$ (32,255) -1.3% County Administration* \$ 799,479 \$ 883,996 \$ 771,157 \$ 1,221,484 \$ 1,215,616 \$ -0.5% (5,868) Admin. Contingency \$ - \$ - \$ - \$ - \$ 564,810 \$ 564,810 \$ -0.0% County Attorney \$ 1,027,573 \$ 1,059,938 \$ 1,017,162 \$ 1,101,102 \$ 608,493 \$ (492,609) -44.7% Purchasing \$ 351,923 \$ 423,688 \$ 415,228 \$ 480,525 \$ 502,855 \$ 22,330 4.6% Budget & Management \$ 494,703 \$ 509,932 \$ 498,495 \$ 546,693 \$ 491,979 \$ -10.0% (54,714) County Commissioners \$ 277,906 \$ 354,241 \$ 436,075 \$ 438,551 \$ 465,224 \$ 26,673 6.1% Internal Audit \$ 312,912 \$ 340,019 \$ 354,558 \$ 387,637 \$ 404,333 \$ 16,696 4.3% Clerk to the Board \$ 266,337 \$ 268,709 \$ 185,945 \$ 211,134 \$ 189,401

\$ -10.3% (21,733) \$ 19,302,418 \$ 20,042,849 \$ 20,819,128 \$ 24,001,780 \$ 23,842,271 \$ (159,509) -0.7%

* Portions of the Community Development department were consolidated into County Administration in FY 2007-08. General Government \$23,842,271 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. General Government expenditures total \$23.8 million and represent 4% of total general fund expenditures. Despite a significant increase in the county's cost of providing retiree insurance (+\$512,000) and the addition of \$614,000 in Elections for new voting machines, the FY 2008-09 General Government budget is \$159,509 lower than the budget approved for the current fiscal year. Part of the overall decrease is related to the transfer of staff attorney positions to field departments (Social Services and Child Support), as well as a reduction in the number of elections to be conducted next fiscal year. The county is required under the North Carolina General Statutes to conduct a general reappraisal of all real property within its borders every eight years. The next reappraisal must be completed by January 1, 2012. The revaluation of over 200,000 parcels of real property by 2012 will require the addition of appraisers to the department's staff. The positions added this fiscal year will be effective January 1, 2009 and will allow the department to hire and train appraisers in anticipation of the extension revaluation work that must be completed by the January 2012 deadline. General Government Expenditures \$5.7 \$5.8 \$5.9 \$6.3 \$6.5 \$3.0 \$3.6 \$4.2 \$4.1 \$4.7 \$2.1 \$2.8 \$2.5 \$3.1 \$3.1 \$2.7 \$1.7 \$2.0 \$2.9 \$2.6 \$2.2 \$2.2 \$2.4 \$2.5 \$2.5 \$3.5 \$3.8 \$3.7 \$5.0 \$4.4 \$0 \$5 \$10 \$15 \$20 \$25 \$30 FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 Adopted FY 2008-09 Adopted Millions Tax Human Resources Register of Deeds Elections Finance All Others 60 Community Services \$11,458,360 Guilford County's Community Service departments provide for orderly growth and development, encourage economic development and job creation, provide outlets for recreation and life skills education, and protect the environment. The FY 2008-09 budget for Community Services is FY 2008-09. Community Service expenditures are expected to increase by 8.9% or \$909,591 over the current year budget. Approximately \$262,000 of this increase is related to Board-approved commitments under the county's Economic Development Incentive program. Another \$313,876 is included in the budget for Parks & Recreation expenditures related to the opening of Southwest Park next year and the acceptance of HaganStone Park from the City of Greensboro. An additional \$250,000 is appropriated for \$250,000 for arts programs as follows: \$100,000 to the Arts Council of Greater Greensboro, \$75,000 to the High Point Area Arts Council, \$50,000 to the Atelier Museum, and \$25,000 to the North Carolina Shakespeare Festival. Finally, the FY 2008-09 budget maintains funding for library services (in Culture & Recreation) at their current levels. Community Services Funding Change Adopted Adopted FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-08 FY 2008-09 \$ % Planning \$ 1,778,754 \$ 1,249,780 \$ 1,162,505 \$ 1,407,070 \$ 1,441,392 \$ 34,322 2.4% Community & Economic \$ 966,405 \$ 737,422 \$ 589,328 \$ - \$ - Cooperative Extension \$ 416,675 \$ 515,283 \$ 519,692 \$ 564,153 \$ 546,052 \$ (18,101) -3.2% Solid Waste \$ 905,843 \$ 849,662 \$ 1,018,303 \$ 1,188,368 \$ 1,255,582 \$ 67,214 5.7% Soil & Water \$ 219,453 \$ 237,094 \$ 219,685 \$ 270,315 \$ 268,677 \$ -0.6% (1,638) Culture & Recreation \$ 3,247,907 \$ 4,284,883 \$ 4,979,283 \$ 5,451,619 \$ 6,017,048 \$ 565,429 10.4% Economic Development \$ 1,143,030 \$ 2,560,173 \$ 1,001,087 \$ 1,667,244 \$ 1,929,609 \$ 262,365 15.7% Grand Total \$ 8,678,069 \$ 10,434,297 \$ 9,489,884 \$ 10,548,769 \$ 11,458,360 \$ 909,591 8.6% Community Services Expenditures \$1.1 \$2.6 \$1.0 \$1.7 \$1.9 \$1.8 \$1.2 \$1.2 \$1.4 \$1.4 \$0.9 \$0.8 \$1.0 \$1.2 \$1.3 \$1.6 \$1.5 \$1.3 \$0.8 \$0.8 \$3.2 \$4.3 \$5.0 \$5.5 \$6.0 \$- \$2.0 \$4.0 \$6.0 \$8.0 \$10.0 \$12.0 \$14.0 FY 2004-05 FY 2005-06 FY 2006-07 FY 2007-

08 Adopted FY 2008-09 Adopted Millions Economic Development Planning Solid Waste All Others Culture & Recreation 61 Additional Vacancy Savings & Position Cuts -\$1,900,000 The FY 2008-09 budget includes 2,652 full time positions (including the 11 members of the Board of Commissioners). All of these positions will not be filled all of the time in FY 2008-09, so it is not necessary to budget 100% of the calculated Personnel Services budgets for all departments. As a result, the budgets for Public Health, Law Enforcement, Social Services, Emergency Services, and Court Alternatives have been reduced by a total of \$1.34 million to account for anticipated vacancy savings typically experienced in these large departments. Accounting for vacancies when the budget is developed reduces the amount of funds that is needed to balance the budget. Apart from \$1.34 million already excluded from department budgets, the Board of Commissioners directed, through the adoption of the budget, that an additional \$1,000,000 in vacancy savings be generated during the fiscal year. These savings are not assigned to specific departments at the beginning of the year, but will be generated as vacancies occur beyond those already anticipated in the \$1.34 million. In addition, the adopted budget requires the elimination of approximately 20 positions by the end of the fiscal year. The elimination of these positions is expected to generate an additional \$900,000 in savings. 62 General Fund Expenditures Actual Adopted Amended Adopted Change vs. Adopted FY 2006-07 FY2007-08 FY 2007-08 FY 2008-09 \$ % Expenditure Category Personnel Services \$ 164,738,596 \$ 172,729,510 \$ 173,439,280 \$ 178,396,329 \$ 5,666,819 3.3% Operating Expenses \$ 251,579,080 \$ 267,560,014 \$ 276,012,062 \$ 289,307,234 \$ 21,747,220 8.1% Human Services Assistance \$ 48,833,480 \$ 54,697,047 \$ 55,502,799 \$ 47,601,916 \$ (7,095,131) -13.0% Debt - Bonds & BB&T* \$ 41,290,560 \$ 52,304,850 \$ 52,304,952 \$ 69,706,993 \$ 17,402,143 33.3% Other \$ (1,154,517) \$ (3,084,726) \$ (1,624,961) \$ (3,245,350) \$ (160,624) 5.2% Capital Outlay* \$ 3,224,137 \$ 5,055,129 \$ 5,214,395 \$ 4,348,020 \$ (707,109) -14.0% * Adopted amounts used for debt and Education capital. TOTAL \$ 508,511,338 \$ 549,261,824 \$ 560,848,527 \$ 586,115,142 \$ 36,853,318 6.7% Service Area General Government \$ 20,819,128 \$ 24,001,780 \$ 23,414,884 \$ 23,842,271 \$ (159,509) -0.7% Education & School Debt* \$ 204,462,786 \$ 222,849,429 \$ 222,849,429 \$ 244,025,871 \$ 21,176,442 9.5% Human Services \$ 167,074,336 \$ 179,552,482 \$ 185,073,164 \$ 181,909,959 \$ 2,357,477 1.3% Public Safety \$ 77,720,299 \$ 82,607,813 \$ 86,493,992 \$ 88,658,445 \$ 6,050,632 7.3% Support Services \$ 17,191,269 \$ 16,539,281 \$ 17,507,541 \$ 16,520,903 \$ (18,378) -0.1% Community Services \$ 9,489,884 \$ 10,548,769 \$ 12,329,045 \$ 11,458,360 \$ 909,591 8.6% Non-School Debt - Bonds & BB&T* \$ 11,753,635 \$ 13,912,270 \$ 13,912,372 \$ 21,599,333 \$ 7,687,063 55.3% Sub-Total \$ 508,511,338 \$ 550,011,824 \$ 561,580,427 \$ 588,015,142 \$ 38,003,318 6.9% Vacancy/Position Reduction Savings \$ - \$ (750,000) \$ (731,900) \$ (1,900,000) \$ (1,150,000) 153.3% * Adopted amounts used for debt and Education capital. TOTAL \$ 508,511,338 \$ 549,261,824 \$ 560,848,527 \$ 586,115,142 \$ 36,853,318 6.7% FY 2008-09 Adopted General Fund Expenditures Change from Prior Year (Excludes \$1.9 Million in Vacancy/Position Cuts to be Obtained During Fiscal Year) \$(0.2) \$(0.0) \$0.9 \$2.4 \$6.1 \$7.7 \$21.2 -\$5 \$0 \$5 \$10 \$15 \$20 \$25 Education & School Debt Non-School Debt Public Safety Human Services Community Services Support Services General Government Millions 63 General Fund Expenditures Actual Adopted Amended Adopted Change vs. Adopted FY 2006-07 FY2007-08 FY 2007-08 FY 2008-09 \$ % Service Area Detail General Government County Commissioners \$ 436,075 \$ 438,551 \$ 461,892 \$ 465,224 \$ 26,673 6.1% Clerk To Board \$ 185,945 \$ 211,134 \$ 193,034 \$ 189,401 \$ -10.3% (21,733) County Administration \$ 771,157 \$ 1,786,294 \$ 1,421,873 \$ 1,780,426 \$ -0.3% (5,868) County Attorney \$ 1,017,162 \$ 1,101,102 \$ 667,365 \$ 608,493 \$ (492,609) -44.7% Human Resources \$ 4,247,527 \$ 4,140,405 \$ 4,141,007 \$ 4,738,029 \$ 597,624 14.4% Budget And Management \$ 498,495 \$ 546,693 \$ 551,860 \$ 491,979 \$ -10.0% (54,714) Internal Audit \$ 354,558 \$ 387,637 \$ 396,571 \$ 404,333 \$ 16,696 4.3% Finance \$ 2,425,607 \$

2,531,358 \$ 2,660,148 \$ 2,499,103 \$ (32,255) -1.3% Purchasing \$ 415,228 \$ 480,525 \$ 498,722 \$
 502,855 \$ 22,330 4.6% Tax \$ 5,927,597 \$ 6,334,915 \$ 6,373,980 \$ 6,453,666 \$ 118,751 1.9% Register Of
 Deeds \$ 2,499,602 \$ 3,140,331 \$ 3,144,365 \$ 3,069,335 \$ (70,996) -2.3% Elections \$ 2,040,177 \$
 2,902,835 \$ 2,904,067 \$ 2,639,427 \$ (263,408) -9.1% \$ 20,819,128 \$ 24,001,780 \$ 23,414,884 \$
 23,842,271 \$ (159,509) -0.7% Education Guilford County Schools Operating \$ 156,665,521 \$ 165,165,521
 \$ 165,165,521 \$ 175,165,521 \$ 10,000,000 6.1% Capital \$ 7,000,000 \$ 7,000,000 \$ 7,000,000 \$
 7,000,000 \$ 0.0% - School Debt (approved amts) \$ 29,536,925 \$ 38,392,580 \$ 38,392,580 \$ 48,107,660 \$
 9,715,080 25.3% GCS Total 193,202,446 \$ \$ 210,558,101 \$ 210,558,101 \$ 230,273,181 \$ 19,715,080
 9.4% Guilford Tech Community College Operating \$ 9,760,340 \$ 10,791,328 \$ 10,791,328 \$ 11,752,690 \$
 961,362 8.9% Capital \$ 1,500,000 \$ 1,500,000 \$ 1,500,000 \$ 2,000,000 \$ 500,000 33.3% GTCC Total
 11,260,340 \$ \$ 12,291,328 \$ 12,291,328 \$ 13,752,690 \$ 1,461,362 11.9% \$ 204,462,786 \$ 222,849,429 \$
 222,849,429 \$ 244,025,871 \$ 21,176,442 9.5% Human Services Public Health \$ 34,621,959 \$ 37,280,294
 \$ 38,464,841 \$ 39,504,684 \$ 2,224,390 6.0% Mental Health \$ 35,701,349 \$ 37,772,418 \$ 40,329,841 \$
 42,055,037 \$ 4,282,619 11.3% Social Services \$ 64,321,390 \$ 68,664,823 \$ 70,024,225 \$ 72,341,577 \$
 3,676,754 5.4% Special Assistance To Adults \$ 3,345,602 \$ 3,522,066 \$ 3,522,066 \$ 3,560,016 \$ 37,950
 1.1% Temp Asst Needy Families \$ 16,079 \$ 15,000 \$ 15,000 \$ 15,000 \$ 0.0% - Medical Assistance \$
 20,236,073 \$ 23,494,575 \$ 22,855,175 \$ 14,337,670 \$ (9,156,905) -39.0% Child Support Enforcement \$
 5,349,728 \$ 5,747,153 \$ 5,884,116 \$ 6,119,393 \$ 372,240 6.5% Transportation-Human Serv \$ 2,341,250
 \$ 2,300,347 \$ 2,300,509 \$ 3,207,479 \$ 907,132 39.4% Veteran Services \$ 94,950 \$ 99,709 \$ 99,709 \$
 113,184 \$ 13.5% 13,475 Coordinated Services \$ 1,045,956 \$ 656,097 \$ 1,577,682 \$ 655,919 \$ 0.0% (178)
 \$ 167,074,336 \$ 179,552,482 \$ 185,073,164 \$ 181,909,959 \$ 2,357,477 1.3% Public Safety Security \$
 1,768,146 \$ 1,836,205 \$ 1,846,476 \$ 1,949,790 \$ 113,585 6.2% Law Enforcement \$ 46,201,154 \$
 49,179,562 \$ 52,030,329 \$ 53,714,028 \$ 4,534,466 9.2% Emergency Services \$ 20,616,198 \$ 21,938,308
 \$ 23,062,636 \$ 22,775,838 \$ 837,530 3.8% Inspections \$ 3,277,439 \$ 3,068,473 \$ 2,806,991 \$ 2,939,690
 \$ (128,783) -4.2% Court Alternatives \$ 3,090,837 \$ 3,082,503 \$ 3,129,018 \$ 3,148,223 \$ 65,720 2.1%
 Animal Services \$ 2,316,807 \$ 2,392,597 \$ 2,453,377 \$ 2,824,094 \$ 431,497 18.0% Other Protection \$
 449,719 \$ 1,110,165 \$ 1,165,165 \$ 1,306,782 \$ 196,617 17.7% \$ 77,720,299 \$ 82,607,813 \$ 86,493,992 \$
 88,658,445 \$ 6,050,632 7.3% 64 General Fund Expenditures Actual Adopted Amended Adopted Change
 vs. Adopted FY 2006-07 FY2007-08 FY 2007-08 FY 2008-09 \$ % Support Services Information Services \$
 9,157,807 \$ 8,066,198 \$ 8,878,263 \$ 8,490,505 \$ 424,307 5.3% Geographic Inform. System \$ 540,536 \$
 555,446 \$ 655,175 \$ - \$ -100.0% (555,446) Facilities \$ 4,422,930 \$ 4,735,275 \$ 4,851,051 \$ 4,944,524 \$
 209,249 4.4% Property Mgmt/Courts \$ 1,526,644 \$ 1,739,903 \$ 1,915,120 \$ 1,707,281 \$ (32,622) -1.9%
 Parking & Fleet Operation \$ 522,933 \$ 742,356 \$ 890,175 \$ 678,593 \$ (63,763) -8.6% Capital Outlay \$
 1,020,418 \$ 700,103 \$ 317,757 \$ 700,000 \$ 0.0% (103) \$ 17,191,269 \$ 16,539,281 \$ 17,507,541 \$
 16,520,903 \$ (18,378) -0.1% Community Services Planning And Development \$ 1,162,505 \$ 1,407,070 \$
 1,600,736 \$ 1,441,392 \$ 34,322 2.4% Community & Economic Dev \$ 589,328 \$ - \$ 10,707 \$ - \$ 0.0% -
 Cooperative Extension Service \$ 519,692 \$ 564,153 \$ 567,466 \$ 546,052 \$ (18,101) -3.2% Solid Waste \$
 1,018,303 \$ 1,188,368 \$ 1,215,970 \$ 1,255,582 \$ 67,214 5.7% Soil & Water Conservation \$ 219,685 \$
 270,315 \$ 308,920 \$ 268,677 \$ -0.6% (1,638) Culture-Recreation \$ 4,979,283 \$ 5,451,619 \$ 5,615,088 \$
 6,017,048 \$ 565,429 10.4% Economic Devel & Assistance \$ 1,001,087 \$ 1,667,244 \$ 3,010,158 \$
 1,929,609 \$ 262,365 15.7% \$ 9,489,884 \$ 10,548,769 \$ 12,329,045 \$ 11,458,360 \$ 909,591 8.6% Debt All
 Bond Debt & BB&T Purchase \$ 41,290,560 \$ 52,304,850 \$ 52,304,952 \$ 69,706,993 \$ 17,402,143 33.3%
 LESS: School Debt (see Education) (29,536,925) \$ \$ (38,392,580) \$ (38,392,580) \$ (48,107,660) \$
 (9,715,080) 25.3% \$ 11,753,635 \$ 13,912,270 \$ 13,912,372 \$ 21,599,333 \$ 7,687,063 55.3% (Adopted

amounts used for debt.) Vacancy/Position Reduction Savings \$ (750,000) \$ (731,900) \$ (1,900,000) \$ (1,150,000) 153.3% TOTAL \$ 508,511,338 \$ 549,261,824 \$ 560,848,527 \$ 586,115,142 \$ 36,853,318 6.7%
 Expenditure Category Detail Personnel Services Community Services Planning And Development \$ 1,052,107 \$ 1,197,583 \$ 1,405,824 \$ 1,285,798 \$ 88,215 7.4% Community & Economic Dev \$ 553,361 \$ - \$ - \$ - \$ - Solid Waste \$ 104,160 \$ 115,075 \$ 115,075 \$ 120,337 \$ 4.6% 5,262 Soil & Water Conservation \$ 198,467 \$ 209,828 \$ 209,828 \$ 207,885 \$ -0.9% (1,943) Culture-Recreation \$ - \$ - \$ 141,120 \$ 165,588 \$ 165,588 \$ 1,908,095 \$ 1,522,486 \$ 1,871,847 \$ 1,779,608 \$ 257,122 16.9% General Government County Commissioners \$ 330,700 \$ 341,807 \$ 364,047 \$ 367,547 \$ 25,740 7.5% Clerk To Board \$ 160,924 \$ 186,218 \$ 168,118 \$ 161,137 \$ -13.5% (25,081) County Administration \$ 500,028 \$ 896,175 \$ 792,643 \$ 840,029 \$ (56,146) -6.3% County Attorney \$ 968,140 \$ 1,044,183 \$ 571,716 \$ 474,129 \$ (570,054) -54.6% Human Resources \$ 4,034,517 \$ 3,918,899 \$ 3,918,899 \$ 4,509,155 \$ 590,256 15.1% Budget And Management \$ 487,253 \$ 524,186 \$ 524,186 \$ 469,810 \$ -10.4% (54,376) Internal Audit \$ 344,878 \$ 374,120 \$ 374,815 \$ 390,896 \$ 16,776 4.5% Finance \$ 2,209,637 \$ 2,327,336 \$ 2,317,386 \$ 2,280,617 \$ (46,719) -2.0% Purchasing \$ 382,029 \$ 432,851 \$ 432,851 \$ 452,341 \$ 19,490 4.5% Tax \$ 4,583,607 \$ 4,877,587 \$ 4,829,482 \$ 5,055,567 \$ 177,980 3.6% 65 General Fund Expenditures Actual Adopted Amended Adopted Change vs. Adopted FY 2006-07 FY2007-08 FY 2007-08 FY 2008-09 \$ % Register Of Deeds \$ 2,026,739 \$ 2,161,483 \$ 2,161,483 \$ 2,092,317 \$ (69,166) -3.2% Elections \$ 1,076,635 \$ 1,489,221 \$ 1,489,221 \$ 1,531,075 \$ 41,854 2.8% \$ 17,105,087 \$ 18,574,066 \$ 17,944,847 \$ 18,624,620 \$ 50,554 0.3% Human Services Public Health \$ 27,231,408 \$ 29,053,662 \$ 29,321,468 \$ 30,186,148 \$ 1,132,486 3.9% Mental Health \$ 16,213,833 \$ 15,519,685 \$ 15,529,685 \$ 15,747,283 \$ 227,598 1.5% Social Services \$ 34,060,210 \$ 36,260,843 \$ 36,557,507 \$ 38,017,930 \$ 1,757,087 4.8% Child Support Enforcement \$ 4,925,196 \$ 5,173,382 \$ 5,269,235 \$ 5,503,890 \$ 330,508 6.4% Transportation-Human Serv \$ 473,039 \$ 488,971 \$ 488,971 \$ 505,535 \$ 16,564 3.4% Veteran Services \$ 93,164 \$ 97,328 \$ 96,928 \$ 110,771 \$ 13.8% 13,443 Coordinated Services \$ 73,164 \$ 79,710 \$ 79,710 \$ 81,398 \$ 2.1% 1,688 \$ 83,070,014 \$ 86,673,581 \$ 87,343,504 \$ 90,152,955 \$ 3,479,374 4.0% Public Safety Security \$ 771,286 \$ 835,563 \$ 835,563 \$ 852,609 \$ 17,046 2.0% Law Enforcement \$ 34,867,687 \$ 36,729,622 \$ 37,263,046 \$ 39,412,136 \$ 2,682,514 7.3% Emergency Services \$ 13,172,297 \$ 14,674,206 \$ 14,674,206 \$ 15,005,574 \$ 331,368 2.3% Inspections \$ 3,131,471 \$ 2,867,843 \$ 2,602,574 \$ 2,750,368 \$ (117,475) -4.1% Court Alternatives \$ 1,910,132 \$ 2,150,178 \$ 2,150,178 \$ 2,086,078 \$ (64,100) -3.0% Animal Services \$ 819,464 \$ 898,830 \$ 889,830 \$ 929,141 \$ 30,311 3.4% \$ 54,672,337 \$ 58,156,242 \$ 58,415,397 \$ 61,035,906 \$ 2,879,664 5.0% Support Services Information Services \$ 4,368,927 \$ 4,542,585 \$ 4,585,035 \$ 5,150,593 \$ 608,008 13.4% Geographic Inform. System \$ 268,975 \$ 400,423 \$ 400,423 \$ - \$ -100.0% (400,423) Facilities \$ 2,894,505 \$ 3,140,627 \$ 3,140,627 \$ 3,076,647 \$ (63,980) -2.0% Property Mgmt/Courts \$ 397,663 \$ 413,426 \$ 413,426 \$ 418,569 \$ 5,143 Parking & Fleet Operation \$ 52,993 \$ 56,074 \$ 56,074 \$ 57,431 \$ 2.4% 1,357 \$ 7,983,063 \$ 8,553,135 \$ 8,595,585 \$ 8,703,240 \$ 150,105 1.8% Non-Departmental Vacancies/Position Cuts \$ - \$ (750,000) \$ (731,900) \$ (1,900,000) \$ (1,150,000) 153.3% \$ - \$ (750,000) \$ (731,900) \$ (1,900,000) \$ (1,150,000) 153.3% Personnel Services Total \$ 164,738,596 \$ 172,729,510 \$ 173,439,280 \$ 178,396,329 \$ 5,666,819 3.3% Operating Expenses Community Services Planning And Development \$ 110,398 \$ 207,487 \$ 192,912 \$ 155,594 \$ -25.0% (51,893) Community & Economic Dev \$ 35,967 \$ - \$ 10,707 \$ - \$ - Cooperative Extension Service \$ 519,692 \$ 564,153 \$ 567,466 \$ 546,052 \$ (18,101) -3.2% Solid Waste \$ 815,908 \$ 1,064,793 \$ 1,095,895 \$ 1,133,345 \$ 68,552 6.4% Soil & Water Conservation \$ 21,218 \$ 60,487 \$ 99,092 \$ 60,792 \$ 0.5% 305 Culture-Recreation \$ 4,877,348 \$ 5,175,363 \$ 5,251,263 \$ 5,749,190 \$ 573,827 11.1% Economic Devel & Assistance \$ 1,001,087 \$ 1,667,244 \$ 3,010,158 \$ 1,929,609 \$ 262,365 15.7%

7,381,619 \$ 8,739,527 \$ 10,227,493 \$ 9,574,582 \$ 835,055 9.6% Education Education \$ 174,451,550 \$ 184,456,849 \$ 182,875,084 \$ 195,918,211 \$ 11,461,362 6.2% \$ 174,451,550 \$ 184,456,849 \$ 182,875,084 \$ 195,918,211 \$ 11,461,362 6.2% General Government County Commissioners \$ 105,374 \$ 96,744 \$ 97,845 \$ 97,677 \$ 1.0% 933 66 General Fund Expenditures Actual Adopted Amended Adopted Change vs. Adopted FY 2006-07 FY2007-08 FY 2007-08 FY 2008-09 \$ % Clerk To Board \$ 25,021 \$ 24,916 \$ 24,916 \$ 28,264 \$ 13.4% 3,348 County Administration \$ 249,495 \$ 890,119 \$ 629,230 \$ 940,397 \$ 50,278 5.6% County Attorney \$ 49,022 \$ 56,919 \$ 95,649 \$ 134,364 \$ 136.1% 77,445 Human Resources \$ 213,010 \$ 221,506 \$ 222,108 \$ 228,874 \$ 3.3% 7,368 Budget And Management \$ 11,241 \$ 22,507 \$ 27,674 \$ 22,169 \$ -1.5% (338) Internal Audit \$ 9,681 \$ 13,517 \$ 21,756 \$ 13,437 \$ -0.6% (80) Finance \$ 215,970 \$ 204,022 \$ 342,762 \$ 218,486 \$ 14,464 7.1% Purchasing \$ 33,199 \$ 47,674 \$ 65,871 \$ 50,514 \$ 6.0% 2,840 Tax \$ 1,343,990 \$ 1,457,328 \$ 1,496,393 \$ 1,398,099 \$ (59,229) -4.1% Register Of Deeds \$ 425,789 \$ 287,518 \$ 687,852 \$ 322,018 \$ 12.0% 34,500 Elections \$ 963,542 \$ 1,413,614 \$ 1,414,846 \$ 493,857 \$ (919,757) -65.1% \$ 3,645,333 \$ 4,736,384 \$ 5,126,902 \$ 3,948,156 \$ (788,228) -16.6% Human Services Public Health \$ 7,555,331 \$ 8,186,568 \$ 9,007,008 \$ 9,560,150 \$ 1,373,582 16.8% Mental Health \$ 19,024,952 \$ 20,642,232 \$ 24,163,130 \$ 25,777,454 \$ 5,135,222 24.9% Social Services \$ 5,596,357 \$ 5,395,014 \$ 5,088,449 \$ 5,278,078 \$ (116,936) -2.2% Child Support Enforcement \$ 424,230 \$ 570,096 \$ 611,206 \$ 611,828 \$ 41,732 7.3% Transportation-Human Serv \$ 3,411,659 \$ 4,363,495 \$ 4,363,657 \$ 4,583,713 \$ 220,218 5.0% Veteran Services \$ 1,786 \$ 2,381 \$ 2,781 \$ 2,413 \$ 1.3% 32 Coordinated Services \$ 972,791 \$ 576,387 \$ 1,497,972 \$ 574,521 \$ -0.3% (1,866) \$ 36,987,105 \$ 39,736,173 \$ 44,734,203 \$ 46,388,157 \$ 6,651,984 16.7% Public Safety Security \$ 1,017,783 \$ 1,021,324 \$ 1,031,595 \$ 1,077,863 \$ 56,539 5.5% Law Enforcement \$ 10,817,827 \$ 11,327,226 \$ 13,012,824 \$ 13,375,086 \$ 2,047,860 18.1% Emergency Services \$ 6,465,880 \$ 6,640,745 \$ 6,871,616 \$ 7,065,264 \$ 424,519 6.4% Inspections \$ 145,968 \$ 200,630 \$ 204,417 \$ 189,322 \$ (11,308) -5.6% Court Alternatives \$ 986,813 \$ 932,325 \$ 978,840 \$ 1,062,145 \$ 129,820 13.9% Animal Services \$ 1,486,403 \$ 1,461,267 \$ 1,494,591 \$ 1,822,953 \$ 361,686 24.8% Other Protection \$ 449,719 \$ 1,110,165 \$ 1,165,165 \$ 1,306,782 \$ 196,617 17.7% \$ 21,370,392 \$ 22,693,682 \$ 24,759,048 \$ 25,899,415 \$ 3,205,733 14.1% Support Services Information Services \$ 4,015,966 \$ 3,186,250 \$ 3,813,444 \$ 3,236,863 \$ 50,613 1.6% Geographic Inform. System \$ 204,769 \$ 155,023 \$ 254,752 \$ - \$ -100.0% (155,023) Facilities \$ 2,029,882 \$ 2,001,373 \$ 2,117,149 \$ 2,431,976 \$ 430,603 21.5% Property Mgmt/Courts \$ 1,128,982 \$ 1,326,477 \$ 1,501,694 \$ 1,288,712 \$ (37,765) -2.8% Parking & Fleet Operation \$ 363,482 \$ 528,276 \$ 602,293 \$ 621,162 \$ 17.6% 92,886 \$ 7,743,081 \$ 7,197,399 \$ 8,289,332 \$ 7,578,713 \$ 381,314 5.3% Operating Expenses Total \$ 251,579,080 \$ 267,560,014 \$ 276,012,062 \$ 289,307,234 \$ 21,747,220 8.1% Human Services Assistance Human Services Public Health \$ 42,008 \$ 40,064 \$ 40,317 \$ 42,686 \$ 2,622 Mental Health \$ 442,267 \$ 510,501 \$ 586,097 \$ 512,300 \$ 0.4% 1,799 Social Services \$ 24,747,244 \$ 27,083,966 \$ 28,453,269 \$ 29,120,569 \$ 2,036,603 7.5% Special Assistance To Adults \$ 3,345,602 \$ 3,522,066 \$ 3,522,066 \$ 3,560,016 \$ 37,950 1.1% Temp Asst Needy Families \$ 16,079 \$ 15,000 \$ 15,000 \$ 15,000 \$ 0.0% - Medical Assistance \$ 20,236,073 \$ 23,494,575 \$ 22,855,175 \$ 14,337,670 \$ (9,156,905) -39.0% Child Support Enforcement \$ 303 \$ 3,675 \$ 3,675 \$ 3,675 \$ 0.0% - Transportation-Human Serv \$ 3,232 \$ 27,200 \$ 27,200 \$ 10,000 \$ -63.2% (17,200) \$ 48,832,808 \$ 54,697,047 \$ 55,502,799 \$ 47,601,916 \$ (7,095,131) -13.0% 67 General Fund Expenditures Actual Adopted Amended Adopted Change vs. Adopted FY 2006-07 FY2007-08 FY 2007-08 FY 2008-09 \$ % Public Safety Law Enforcement \$ 672 \$ - \$ - \$ - \$ - \$ 672 \$ - \$ - \$ - Human Services Assistance Total 48,833,480 \$ \$ 54,697,047 \$ 55,502,799 \$ 47,601,916 \$ (7,095,131) -13.0% Debt Payments Debt Education (Guilford Co.Schools) \$ 29,536,925 \$ 38,392,580 \$ 38,392,580 \$ 48,107,660 \$ 9,715,080 25.3% Other Debt Service

\$ 11,753,635 \$ 13,912,270 \$ 13,912,372 \$ 21,599,333 \$ 7,687,063 55.3% \$ 41,290,560 \$ 52,304,850 \$
 52,304,952 \$ 69,706,993 \$ 17,402,143 33.3% Debt Payments Total \$ 41,290,560 \$ 52,304,850 \$
 52,304,952 \$ 69,706,993 \$ 17,402,143 33.3% Other/Transfers Education Education \$ 474,311 \$ - \$
 1,581,765 \$ - \$ - \$ 474,311 \$ - \$ 1,581,765 \$ - \$ - General Government Register Of Deeds \$ (511) \$
 (3,000) \$ - \$ - \$ -100.0% 3,000 \$ (511) \$ (3,000) \$ - \$ - \$ -100.0% 3,000 Human Services Public Health \$
 (348,867) \$ - \$ - \$ (284,300) \$ (284,300) Mental Health \$ (255) \$ - \$ - \$ - Social Services \$ (82,422) \$
 (75,000) \$ (75,000) \$ (75,000) \$ 0.0% - Transportation-Human Serv \$ (1,546,681) \$ (2,579,319) \$
 (2,579,319) \$ (2,166,269) \$ 413,050 -16.0% \$ (1,978,224) \$ (2,654,319) \$ (2,654,319) \$ (2,525,569) \$
 128,750 -4.9% Public Safety Security \$ (20,924) \$ (20,682) \$ (20,682) \$ (20,682) \$ 0.0% - Law
 Enforcement \$ (122,227) \$ - \$ (125,000) \$ (135,000) \$ (135,000) Emergency Services \$ (25,902) \$ - \$ - \$ -
 \$ - \$ (169,053) \$ (20,682) \$ (145,682) \$ (155,682) \$ (135,000) 652.7% Support Services Facilities \$
 (501,458) \$ (406,725) \$ (406,725) \$ (564,099) \$ (157,374) 38.7% Capital Outlay \$ 1,020,418 \$ - \$ - \$ - \$ -
 \$ 518,960 \$ (406,725) \$ (406,725) \$ (564,099) \$ (157,374) 38.7% Other Total \$ (1,154,517) \$ (3,084,726)
 \$ (1,624,961) \$ (3,245,350) \$ (160,624) 5.2% Capital Outlay Community Services Planning And
 Development \$ - \$ 2,000 \$ 2,000 \$ - \$ -100.0% (2,000) Solid Waste \$ 98,235 \$ 8,500 \$ 5,000 \$ 1,900 \$ -
 77.6% (6,600) Culture-Recreation \$ 101,935 \$ 276,256 \$ 222,705 \$ 102,270 \$ (173,986) -63.0% \$
 200,170 \$ 286,756 \$ 229,705 \$ 104,170 \$ (182,586) -63.7% 68 General Fund Expenditures Actual
 Adopted Amended Adopted Change vs. Adopted FY 2006-07 FY2007-08 FY 2007-08 FY 2008-09 \$ %
 General Government County Administration \$ 21,635 \$ - \$ - \$ - \$ - Tax \$ - \$ - \$ 48,105 \$ - \$ - Register Of
 Deeds \$ 47,586 \$ 694,330 \$ 295,030 \$ 655,000 \$ (39,330) -5.7% Elections \$ - \$ - \$ 614,495 \$ 614,495
 \$ 69,221 \$ 694,330 \$ 343,135 \$ 1,269,495 \$ 575,165 82.8% Human Services Public Health \$ 142,080 \$ - \$
 96,048 \$ - \$ - Mental Health \$ 20,553 \$ 1,100,000 \$ 50,929 \$ 18,000 \$ (1,082,000) -98.4% Social Services
 \$ - \$ - \$ - \$ - \$ - Transportation-Human Serv \$ - \$ - \$ - \$ 274,500 \$ 274,500 \$ 162,632 \$ 1,100,000 \$
 146,977 \$ 292,500 \$ (807,500) -73.4% Public Safety Security \$ - \$ - \$ - \$ 40,000 \$ 40,000 Law
 Enforcement \$ 637,194 \$ 1,122,714 \$ 1,879,459 \$ 1,061,806 \$ (60,908) -5.4% Emergency Services \$
 1,003,923 \$ 623,357 \$ 1,516,814 \$ 705,000 \$ 13.1% 81,643 Court Alternatives \$ 193,893 \$ - \$ - \$ - \$ -
 Animal Services \$ 10,940 \$ 32,500 \$ 68,956 \$ 72,000 \$ 121.5% 39,500 \$ 1,845,950 \$ 1,778,571 \$
 3,465,229 \$ 1,878,806 \$ 100,235 5.6% Support Services Information Services \$ 772,915 \$ 337,363 \$
 479,784 \$ 103,049 \$ (234,314) -69.5% Geographic Inform. System \$ 66,792 \$ - \$ - \$ - \$ - Parking & Fleet
 Operation \$ 106,458 \$ 158,006 \$ 231,808 \$ - \$ -100.0% (158,006) Capital Outlay \$ - \$ 700,103 \$ 317,757
 \$ 700,000 \$ 0.0% (103) \$ 946,164 \$ 1,195,472 \$ 1,029,349 \$ 803,049 \$ (392,423) -32.8% Capital Outlay
 Total \$ 3,224,137 \$ 5,055,129 \$ 5,214,395 \$ 4,348,020 \$ (707,109) -14.0% TOTAL \$ 508,511,338 \$
 549,261,824 \$ 560,848,527 \$ 586,115,142 \$ 36,853,318 6.7% 69 General Fund Revenues County Funds
 "County Funds" is the term used to describe those dollars that are not earmarked for or generated by a
 specific department and are available for general county use. Property taxes generate 73% of all local
 county funds. Sales tax revenues represent 18% of general funds. Other local funds come from
 appropriations of Fund Balance (6%), interest earnings (2%), and miscellaneous revenues (1%). Adopted
 Adopted Change Revenue FY 2007-08 FY 2008-09 \$ % Property Taxes \$289,097,221 \$318,287,700
 \$29,190,479 10.1% Sales Tax \$85,250,000 \$77,600,000 (\$7,650,000) -9.0% Investment Earnings
 \$11,885,000 \$9,825,000 (\$2,060,000) -17.3% Other \$2,365,000 \$2,000,000 (\$365,000) -15.4% Transfers
 \$1,115,000 \$500,000 (\$615,000) -55.2% User Charges \$100,000 \$100,000 \$0 0.0% Federal & State Funds
 \$637,000 \$1,405,000 \$768,000 120.6% Fund Balance \$23,745,622 \$26,411,921 \$2,666,299 11.2% Total
 \$414,194,843 \$436,129,621 \$21,934,778 5.3% FY 2008-09 Adopted Revenues (millions) Sales Tax \$77.6
 (18%) Property Taxes \$318.3 (73%) Other \$4.0 (1%) Investment Earnings \$9.8 (2%) Fund Balance \$26.4

(6%) 70 Adopted Adopted Change Service Area FY 2007-08 FY 2008-09 \$ % General Government* \$14,677,271 \$15,739,829 \$1,062,558 7.2% Education & School Debt* \$216,849,429 \$231,525,871 \$14,676,442 6.8% Human Services \$81,202,418 \$75,681,987 (\$5,520,431) -6.8% Public Safety \$65,138,307 \$69,536,509 \$4,398,202 6.8% Support Services \$14,155,226 \$13,997,558 (\$157,668) -1.1% Community Services \$9,740,369 \$10,661,488 \$921,119 9.5% Non-School Debt* \$13,181,823 \$20,886,379 \$7,704,556 58.4% Sub-Total \$414,944,843 \$438,029,621 \$23,084,778 5.6% LESS: Vacancy/Position savings to be obtained \$ (750,000) \$ (1,900,000) (\$1,150,000) 153.3% Total \$414,194,843 \$436,129,621 \$21,934,778 5.3% * Represents adopted amounts for debt.

General Fund Expenditures County Funds Many county departments generate their own revenues or receive earmarked revenues from the state or federal governments. The difference between a department's expenditures and revenues indicates how much, if any, unrestricted "County Funds" must be appropriated to support operations. A service area's share of the County Funds budget may be different from its share of the total budget. For example, while Education's share of the total General Fund budget is 40%, its allocation represents over half (53%) of the general revenues available to the County.

FY 2008-09 Adopted Expenditures (millions) General Government \$15.7 (4%) Non-School Debt \$20.9 (5%) Community Services \$10.7 (2%) Support Services \$14.0 (3%) Public Safety \$69.5 (16%) Human Services, \$75.7 (17%) Education & School Debt \$231.5 (53%)

71 General Fund Expenditures County Funds only Department Ranking by Change in County Funds Adopted Adopted Change Rank Department

FY 2007-08 FY 2008-09 \$ Cumulative 1 Guilford County Schools - Operating & Capital \$172,165,521 \$182,165,521 \$10,000,000 \$10,000,000 2 Non-School Debt Service \$13,181,823 \$20,886,379 \$7,704,556 \$17,704,556 3 Law Enforcement \$45,320,549 \$49,752,410 \$4,431,861 \$22,136,417 4 Guilford County Schools - Debt Service \$32,392,580 \$35,607,660 \$3,215,080 \$25,351,497 5 Guilford Tech. - Operating & Capital \$12,291,328 \$13,752,690 \$1,461,362 \$26,812,859 6 Mental Health \$11,429,605 \$12,700,331 \$1,270,726 \$28,083,585 7 Social Services \$22,764,931 \$23,559,768 \$794,837 \$28,878,422 8 Culture-Recreation \$5,442,919 \$6,008,348 \$565,429 \$29,443,851 9 Human Resources - Retiree Insurance \$2,738,000 \$3,250,000 \$512,000 \$29,955,851 10 Other Protection \$820,994 \$1,306,782 \$485,788 \$30,441,639 11 Child Support Enforcement \$1,784 \$452,154 \$450,370 \$30,892,009 12 Transportation-Human Serv \$1,346,025 \$1,788,931 \$442,906 \$31,334,915 13 Information Services \$8,051,198 \$8,484,505 \$433,307 \$31,768,222 14 Elections \$2,187,885 \$2,606,527 \$418,642 \$32,186,864 15 Register Of Deeds (\$3,854,353) (\$3,443,083) \$411,270 \$32,598,134 16 Public Health \$20,862,392 \$21,125,432 \$263,040 \$32,861,174 17 Economic Devel & Assistance \$1,667,244 \$1,929,609 \$262,365 \$33,123,539 18 Animal Services \$1,144,176 \$1,384,910 \$240,734 \$33,364,273 19 Tax \$4,803,540 \$4,985,542 \$182,002 \$33,546,275 20 Security \$1,771,096 \$1,884,681 \$113,585 \$33,659,860 21 Human Resources - Regular \$1,402,405 \$1,488,029 \$85,624 \$33,745,484 22 Solid Waste \$518,368 \$589,712 \$71,344 \$33,816,828 23 Court Alternatives \$1,343,037 \$1,402,440 \$59,403 \$33,876,231 24 Facilities \$3,913,774 \$3,970,450 \$56,676 \$33,932,907 25 Planning And Development \$1,304,070 \$1,347,392 \$43,322 \$33,976,229 26 Special Assistance To Adults \$3,522,066 \$3,560,016 \$37,950 \$34,014,179 27 County Commissioners \$438,551 \$465,224 \$26,673 \$34,040,852 28 Inspections \$1,332,173 \$1,358,590 \$26,417 \$34,067,269 29 Purchasing \$480,525 \$502,855 \$22,330 \$34,089,599 30 Veteran Services \$97,709 \$111,184 \$13,475 \$34,103,074 31 Internal Audit \$387,637 \$398,833 \$11,196 \$34,114,270 32 Temp Asst Needy Families \$0 \$0 \$0 \$34,114,270 33 Capital Outlay \$700,103 \$700,000 (\$103) \$34,114,167 34 Coordinated Services \$125,430 \$125,252 (\$178) \$34,113,989 35 Soil & Water Conservation \$243,615 \$240,375 (\$3,240) \$34,110,749 36 County Administration \$1,786,294 \$1,780,426 (\$5,868) \$34,104,881 37 Parking & Fleet Operation \$401,982 \$392,006 (\$9,976) \$34,094,905 38

Cooperative Extension Service \$564,153 \$546,052 (\$18,101) \$34,076,804 39 Clerk To Board \$211,134 \$189,401 (\$21,733) \$34,055,071 40 Finance \$2,447,858 \$2,415,603 (\$32,255) \$34,022,816 41 Budget And Management \$546,693 \$491,979 (\$54,714) \$33,968,102 42 Property Mgmt/Courts \$532,723 \$450,597 (\$82,126) \$33,885,976 43 County Attorney \$1,101,102 \$608,493 (\$492,609) \$33,393,367 44 Geographic Inform. System \$555,446 \$0 (\$555,446) \$32,837,921 45 Emergency Services \$13,406,282 \$12,446,696 (\$959,586) \$31,878,335 46 Medical Assistance \$21,052,476 \$12,258,919 (\$8,793,557) \$23,084,778 Additional Lapsed Salaries/Position Cuts \$ (\$1,900,000) (\$1,150,000) 21,934,778.00 (750,000) TOTAL GENERAL FUND \$414,194,843 \$436,129,621 \$21,934,778 72 General Fund County Funds Adopted Adopted Change FY 2007-08 FY 2008-09 \$ % General Government County Commissioners \$438,551 \$465,224 \$26,673 6.1% Clerk To Board \$211,134 \$189,401 (\$21,733) -10.3% County Administration \$1,786,294 \$1,780,426 (\$5,868) -0.3% County Attorney \$1,101,102 \$608,493 (\$492,609) -44.7% Human Resources - Regular \$1,402,405 \$1,488,029 \$85,624 6.1% Human Resources - Retiree Insurance \$2,738,000 \$3,250,000 \$512,000 18.7% Budget And Management \$546,693 \$491,979 (\$54,714) -10.0% Internal Audit \$387,637 \$398,833 \$11,196 2.9% Finance \$2,447,858 \$2,415,603 (\$32,255) -1.3% Purchasing \$480,525 \$502,855 \$22,330 4.6% Tax \$4,803,540 \$4,985,542 \$182,002 3.8% Register Of Deeds (\$3,854,353) (\$3,443,083) \$411,270 -10.7% Elections \$2,187,885 \$2,606,527 \$418,642 19.1% \$14,677,271 \$15,739,829 \$1,062,558 7.2% Education & School Debt Guilford County Schools \$172,165,521 \$182,165,521 \$10,000,000 5.8% School Debt \$32,392,580 \$35,607,660 \$3,215,080 9.9% GTCC \$12,291,328 \$13,752,690 \$1,461,362 11.9% \$216,849,429 \$231,525,871 \$14,676,442 6.8% Human Services Public Health \$20,862,392 \$21,125,432 \$263,040 1.3% Mental Health \$11,429,605 \$12,700,331 \$1,270,726 11.1% Social Services \$22,764,931 \$23,559,768 \$794,837 3.5% Special Assistance To Adults \$3,522,066 \$3,560,016 \$37,950 1.1% Temp Asst Needy Families \$0 \$0 \$0 Medical Assistance \$21,052,476 \$12,258,919 (\$8,793,557) -41.8% Child Support Enforcement \$1,784 \$452,154 \$450,370 25245.0% Transportation-Human Serv \$1,346,025 \$1,788,931 \$442,906 32.9% Veteran Services \$97,709 \$111,184 \$13,475 13.8% Coordinated Services \$125,430 \$125,252 (\$178) -0.1% \$81,202,418 \$75,681,987 (\$5,520,431) -6.8% Public Safety Security \$1,771,096 \$1,884,681 \$113,585 6.4% Law Enforcement \$45,320,549 \$49,752,410 \$4,431,861 9.8% Emergency Services \$13,406,282 \$12,446,696 (\$959,586) -7.2% Inspections \$1,332,173 \$1,358,590 \$26,417 2.0% Court Alternatives \$1,343,037 \$1,402,440 \$59,403 4.4% Animal Services \$1,144,176 \$1,384,910 \$240,734 21.0% Other Protection \$820,994 \$1,306,782 \$485,788 59.2% \$65,138,307 \$69,536,509 \$4,398,202 6.8% 73 General Fund County Funds Adopted Adopted Change FY 2007-08 FY 2008-09 \$ % Support Services Information Services \$8,051,198 \$8,484,505 \$433,307 5.4% Geographic Inform. System \$555,446 \$0 (\$555,446) -100.0% Facilities \$3,913,774 \$3,970,450 \$56,676 1.4% Property Mgmt/Courts \$532,723 \$450,597 (\$82,126) -15.4% Parking & Fleet Operation \$401,982 \$392,006 (\$9,976) -2.5% Capital Outlay \$700,103 \$700,000 (\$103) 0.0% \$14,155,226 \$13,997,558 (\$157,668) -1.1% Community Services Planning And Development \$1,304,070 \$1,347,392 \$43,322 3.3% Cooperative Extension Service \$564,153 \$546,052 (\$18,101) -3.2% Solid Waste \$518,368 \$589,712 \$71,344 13.8% Soil & Water Conservation \$243,615 \$240,375 (\$3,240) -1.3% Culture-Recreation \$5,442,919 \$6,008,348 \$565,429 10.4% Economic Devel & Assistance \$1,667,244 \$1,929,609 \$262,365 15.7% \$9,740,369 \$10,661,488 \$921,119 9.5% Non-School Debt (Bonds & BB&T) Debt Service \$13,181,823 \$20,886,379 \$7,704,556 58.4% LESS: Lapsed Salaries & Position Eliminations \$ (750,000) \$ (1,900,000) \$ (1,150,000) 153.3% TOTAL GENERAL FUND \$414,194,843 \$436,129,621 \$21,934,778 5.3% 74 Adopted Adopted Recommended Adopted Departments FY 06-07 FY 07-08 FY 08-09 FY 08-09 General Fund County Commissioners 0.00 0.00 0.50 0.50 County Administration 5.00 9.00 7.50 7.50 Tax Department 79.00 77.50 77.50 80.50 Budget and

Management 5.00 5.00 5.00 5.00 County Attorney 11.00 11.00 5.00 5.00 Finance 29.00 29.00 28.00
 28.00 Purchasing 7.00 7.00 7.00 7.00 Register of Deeds 33.00 33.00 33.00 33.00 Clerk to Board 3.00 3.00
 2.00 2.00 Internal Audit 4.00 4.00 4.00 4.00 Human Resources 16.00 16.00 17.00 17.00 Elections 16.00
 16.00 17.00 17.00 General Government 208.00 210.50 203.50 206.50 Public Health 447.00 447.00
 454.00 454.00 Mental Health 267.00 199.00 199.00 199.00 Coordinated Services 1.00 1.00 1.00 1.00
 Social Services 627.00 631.00 646.00 646.00 Child Support Enforcement 92.00 92.00 93.00 93.00
 Veterans Services 2.00 2.00 2.00 2.00 Transportation - Human Services 9.00 9.00 9.00 9.00 Human
 Services 1,445.00 1,381.00 1,404.00 1,404.00 Emergency Services 208.00 208.00 207.00 209.00 Court
 Alternatives 40.00 40.00 40.00 40.00 Law Enforcement 521.00 522.00 558.00 558.00 Animal Services
 19.00 19.00 19.00 19.00 Security 17.00 17.00 17.00 17.00 Inspections 43.00 39.00 37.00 37.00 Public
 Safety 848.00 845.00 878.00 880.00 Facilities 56.00 56.00 56.00 56.00 Property Management/Courts
 5.00 5.00 5.00 5.00 Information Services 52.00 53.00 60.00 60.00 Parking & Fleet 1.00 1.00 1.00 1.00 GIS
 3.00 5.00 0.00 0.00 Support Services 117.00 120.00 122.00 122.00 Planning & Development 18.00 17.00
 17.00 17.00 Solid Waste 2.50 2.50 2.50 2.50 Soil & Water Conservation 3.00 3.00 3.00 3.00 Culture &
 Recreation 2.00 2.00 Community & Economic Development 6.50 0.00 0.00 0.00 Community Services
 30.00 22.50 24.50 24.50 Total General Fund 2,648.00 2,579.00 2,632.00 2,637.00 Internal Services Risk
 Management 4.00 4.00 4.00 4.00 Other Funds Emergency Phone System 0.00 0.00 0.00 0.00 Total
 Countywide 2,652.00 2,583.00 2,636.00 2,641.00 Authorized Positions 75 FY 2008-2009 New Approved
 Positions Dept Position Name FTE Effective Date Funding Source 1 TAX Appraiser II 1 1/1/2009 County -
 100% 2 TAX Appraiser II 1 1/1/2009 County - 100% 3 TAX Appraiser I 1 1/1/2009 County - 100% 4 DSS
 Social Worker I 1 10/1/2008 State & Federal - 100% 5 DSS Social Worker I 1 10/1/2008 State & Federal -
 100% 6 DSS Social Worker I 1 10/1/2008 State & Federal - 100% 7 DSS Elig Fraud Investigator 1
 10/1/2008 State & Federal - 100% 8 DSS Community Soc Svs Tech 1 10/1/2008 State & Federal - 100% 9
 DSS Community Soc Svs Tech 1 10/1/2008 State & Federal - 100% 10 DSS Social Worker Protective Svcs 1
 10/1/2008 State & Federal - 100% 11 DSS Eligibility Caseworker Asst. 1 1/1/2009 State & Federal - 100%
 12 DSS Eligibility Caseworker Asst. 1 1/1/2009 State & Federal - 100% 13 DSS Accounting Technician I 1
 1/1/2009 State & Federal - 100% 14 DSS Office Specialist 1 1/1/2009 State & Federal - 100% 15
 EMERGENCY SERVICES EMT-Paramedic 1 1/1/2009 County - 100% 16 EMERGENCY SERVICES EMT-
 Paramedic 1 1/1/2009 County - 100% 17 EMERGENCY SERVICES EMT-Paramedic 1 1/1/2009 County -
 100% 18 EMERGENCY SERVICES EMT-Paramedic 1 1/1/2009 County - 100% 19 LAW ENFORCEMENT
 Deputy Sheriff/Patrol 1 1/1/2009 County - 100% 20 LAW ENFORCEMENT Deputy Sheriff/Patrol 1
 1/1/2009 County - 100% 21 LAW ENFORCEMENT Deputy Sheriff/Patrol 1 1/1/2009 County - 100% 22
 LAW ENFORCEMENT Deputy Sheriff/Patrol 1 1/1/2009 County - 100% 23 LAW ENFORCEMENT Deputy
 Sheriff/Bailiff 1 1/1/2009 County - 100% 24 LAW ENFORCEMENT Deputy Sheriff/Bailiff 1 1/1/2009
 County - 100% 25 LAW ENFORCEMENT Deputy Sheriff/Bailiff 1 1/1/2009 County - 100% 26 LAW
 ENFORCEMENT Deputy Sheriff/Bailiff 1 1/1/2009 County - 100% 27 PUBLIC HEALTH Sr. Office Specialist 1
 10/1/2008 State & Federal - 100% 28 PUBLIC HEALTH Infant Care Counselor 1 10/1/2008 State & Federal
 - 100% 29 PUBLIC HEALTH Nutritionist II 1 10/1/2008 State & Federal - 100% 30 PUBLIC HEALTH Nurses
 Aide 1 10/1/2008 State & Federal - 100% 31 PUBLIC HEALTH Environmental Health Manager I 1
 10/1/2008 State & Federal - 100% 31 FY 2008-2009 Abolished Positions Dept Position Name Count
 Effective Date Funding Source 1 EMERGENCY SERVICES Communications Operator 1 7/1/2008 County -
 100% 2 EMERGENCY SERVICES Communications Operator 1 7/1/2008 County - 100% 3 EMERGENCY
 SERVICES Communications Ops. Supv I 1 7/1/2008 County - 100% 3 Note: Under a cooperative agreement
 reached several years ago between Guilford County and the City of Greensboro (GSO), emergency

communications is now provided by Guilford-Metro 911, a department of GSO. As County communications positions become vacant, they are removed from the County's position roster and GSO adds an equal number of positions to its roster. 76 General Government Summary General Government service area departments provide for the overall policy direction, record keeping, fiscal and legal management of the county. Also, departments in this service area provide services including the assessing property values and collecting property taxes, conducting elections, and recording and maintaining various public records. General Government departments include: • Human Resources • Finance • Budget and Management • Tax • County Administration • County Attorney • County Commissioners • Register of Deeds • Board of Elections • Clerk to the Board • Purchasing • Internal Audit Expenditures Guilford County will spend \$23,842,271 for General Government services in the 2008-2009 fiscal year, an decrease of \$159,509 (-0.7%) from the FY 07-08 approved budget. General Government departments account for about 4% of the total expenditures for the County. The adopted budget includes three new reappraisa