

Guilford County

N O R T H C A R O L I N A

A N N U A L B U D G E T

1989-90

THE APPROVED OPERATING BUDGET
FISCAL YEAR 1989-90
GUILFORD COUNTY, NORTH CAROLINA



THE APPROVED ANNUAL OPERATING BUDGET
GUILFORD COUNTY, NORTH CAROLINA

Fiscal Year beginning July 1, 1989
and ending June 30, 1990

Officially adopted by Board
of County Commissioners
June 29, 1989

Board of County Commissioners

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County Administration

John V. Witherspoon
County Manager

J. D. Rowland
Budget Director



GUILFORD COUNTY

TO: Chairman and Members of the Board of County Commissioners:

To govern the submission of the FY90 Budget, the Board of Commissioners adopted a policy of a 5% tax rate cut and a 5% budget cut. Since less than 50% of the budget is composed of property taxes, it is virtually impossible to cut both the rate and the budget by the same percentage without doing something contrived or foolish. We concentrated on the tax cut and more or less let the budget fall as it might.

The budget which accompanies this message is \$190,395,794, which is 1.5% more than the starting budget in FY88-89 and .94% less than the estimated ending budget for FY88-89. The 5% tax rate cut goal, \$.5418, is met by this budget.

Several factors made it especially difficult to meet the goal of a lowered tax rate. These include:

- >a debt service increase of \$750,000.
- >increases in mandated assistance programs of \$661,000.
- >the full-year impact of the 2.5% payroll increase granted in January, which added another \$600,000 hidden in last year's budget.
- >also, hidden in last year's budget was the full year's salary for 56 positions budgeted last year for only part of the year and costing an additional \$530,000 this year.

Thus, the total of these items, \$2,541,000, was added to this year's budget request before budget cutting could begin. It should be noted that the increase in assistance was approved by the legislature and the debt was approved by the voters. The two items not only added to the increase in the budget request, but also are items that the Board must appropriate and cannot cut. All other budgets had to bear the total reductions needed to meet the tax cut goal and also cover the increases in assistance and debt service. Another way to look at the impact of these mandated tax expenditures is to point out that the other budgets would have faced a total of \$1,411,000 less in budget cuts without increases in assistance and debt service.

The 5% tax rate cut, coupled with the tax base growth of about 4%, means that available property tax revenue drops from \$90,400,000 to \$89,000,000. We have \$1,400,000 less to balance the FY90 budget than we had for the previous year's budget.

Thus, when the Budget Office totaled all requests, we were some \$12,000,000 in the red. By severely reducing capital outlay, requests for new positions, and other expense items, the budget stood around \$7,500,000 in the red at the time of budget hearings.

Since that time, the Budget Office reworked departmental and miscellaneous revenues to arrive at the figure of \$6,423,955 that was needed in additional reductions to reach the 5% tax rate cut. By and large, this reduction was made on a proportional basis. Departments were notified as to how much each had to cut so that the budget could be balanced. We have requested each department to submit these cuts on separate forms for your examination.

When approaching budget cuts of this magnitude which are not dictated by general economic conditions, our approach is that, while delaying capital outlay is reasonable and cutting services and positions is necessary, the employee salary structure needs to keep up with the market. To do otherwise would be merely putting off huge salary increases to future budgets and increasing employee turnover at the cost of efficiency. Therefore, the budget includes salary and benefit increases of about \$2,500,000, which is explained below.

Education current expense funding is less than 50% of the Countywide budget, but it is all tax money. If non-property taxes are subtracted from the budget, the total countywide budget drops from \$186,000,000 to \$91,000,000. Education, thus, is 63% of property taxes. If schools aren't included in meeting the Board's goal of a 5% tax cut, then the entire tax reduction would have had to come from the departments which constitute 40% of the property tax use. Debt service and public assistance, which cannot be cut, total about \$15,000,000. The remaining property taxes, along with sales and other taxes and fees, are what support all the rest of County Government. To take the entire \$6,423,955 from these departments would mean a 16% additional cut from the budget presented at the hearings earlier this month. Thus, we felt compelled to reduce education current expense by 5%.

Before leaving the topic of funding, the subject of switching school funding between the countywide tax and school district rates has come up with respect to the County's share of the intangibles. In 1979 school district rates were at or near their maximums. By law, the County splits available intangible tax revenue with the municipalities on the basis of taxes levied jurisdiction-wide. School district taxes don't count in the distribution.

In 1979, the County's intangibles tax share was 55.8%. In FY89, the County's share was 63.9%. If we had not done the switching, the County would have lost \$745,393. Because the County's tax rate is dropping and the Cities' are going up or staying the same, the County's share will go down and we are projecting a small drop in that revenue for FY90.

The budget includes \$5,000,000 for the County's capital budget, which will permit the acquisition of the Wrangler Building, as mentioned previously, the purchase of this building will reduce the capital budget by about \$4,000,000 and will enable us to establish the Human Services Center in Greensboro. Architectural work should be started soon on the Mental Health Building, the Health Department Clinic and the Juvenile Detention Center. We are studying possible solutions to the overcrowding at Emergency Services Headquarters and in the Greensboro Courthouse complex as well.

In the long run the Wrangler Building purchase also allows the possibility of freeing capital budget funding for the Southeast sewer project. However, the proposed policy for helping homeowners maintain their septic systems is not funded in this budget. Neither is any stream cleanup money provided such as was made available for part of South Buffalo Creek this past year.

With regard to employee salaries, the budget includes a 2.5% increase effective July 1 and a 2% 401K contribution for all employees not covered by the mandatory 5% Law Enforcement 401K contribution. The increase will not match that of either the state or other local governments, but it will prevent us from falling woefully behind the market. The 401K contribution will move the compensation package to a more equitable basis among employees. Other salary increases are the result of range adjustments for Nurses, Social Workers, Prison Farm Guards and Juvenile Home Attendants.

One of the revenues for which we estimate an increase depends on the Board's acceptance of an increase in parking fees. The entire parking fee structure and parking space policy will be recommended for overhaul in a separate memorandum. However, with the basic rental in covered structures going from \$15 to \$25 and new fees for controlled outside parking, we are conservatively estimating an additional \$250,000 in revenue.

In a separate recommendation is a memorandum from John Shore outlining the proposed establishment of an Information Systems Advisory Committee. In previous budgets we have provided for the automation of many activities of County Government. The results have been excellent, though some areas of implementation have been and continue to be disappointing.

The Chairman has suggested the establishment of an independent, outside group of experts to evaluate our progress and help us chart the County's future in this area. We believe this to be a sound idea and are recommending that such a group be appointed.

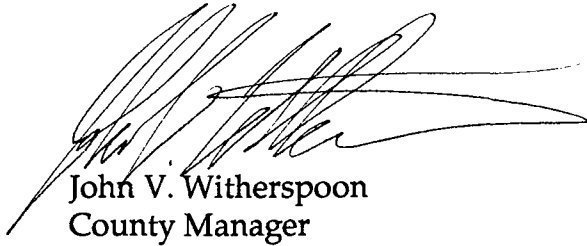
In the area of intergovernmental relations we will soon receive studies of libraries and support of cultural activities. Undoubtedly, the tax cut directive will bring any change in these areas under a cloud of uncertainty. Most recommendations for joint City/County operation of services will call for the County's financial role to be greater. While such joint undertakings might be more efficient and/or effective overall, their implementation would raise county taxes.

Meanwhile, we seem to have gone into reverse in the area of Emergency Management insofar as combining City and County resources is concerned. Both High Point and Greensboro seem poised to respond to hazardous materials emergencies on their own, leaving the County alone to handle the rest of the county.

On the other hand, the multicounty solid waste study undertaken by the Council of Governments holds promise of an area intergovernmental cooperation that goes beyond the County's borders. Solid Waste Management is the number one Local Government headache of the future. While our agreements with High Point and Greensboro currently work like aspirin, the relief from Solid Waste Management is temporary. The Legislature seems prepared to add this responsibility to our ever-growing list of mandates. If the General Assembly assigns solid waste to County governments, we can anticipate that the Cities will likely bail out of the problem.

Finally, we feel concerned about the future. In cutting budgets the tendency is to delay, rather than end things. Reductions in capital outlay and training, for instance, do not make the needs go away. Rather, they tend to pile up problems which come crashing down in an avalanche at some future date. Certainly a one-year delay of most such items will not be a disaster. However, a quick look down the road ahead is not reassuring. Our revenue growth is not likely to keep pace with inflation. Debt service is going to rise as the Watershed, Sewer and Water and Park Bonds are sold. The commitments of sewer projects and the need to fund a massive school capital budget already overshadow County finances. Meanwhile, welfare reform and indigent health care are expected to result in additional mandated public assistance increases. And last but not least of concern is the fact that next year is an election year.

Our fund balance situation, though improved, is not good. Guilford County has only a marginally acceptable fund balance according to how such matters are measured by the Local Government Commission. We are trying to maintain at least this minimum cash position with this budget. Nonetheless, we are not placing the County in a healthy financial position considering the future problems that lie before us. In any other year, I would recommend that the Board levy a penny tax to build fund balance. If continued for ten years, the penny would turn into about \$37,000,000 which could provide the start of a capital reserve fund. However, with the Board's directive to cut the tax rate by 5% and with a election year looming just ahead, it appears that such an action is at least two years off.



John V. Witherspoon
County Manager

June 1, 1989

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EXPLANATION OF THE BUDGET PRESENTATION FOR 1989-90

INTRODUCTION:

The FY1989-90 operating budget as approved by the board of County Commissioners on June 29, 1989, is presented in this document in a format which provides comparative information on the major areas of the budget along with supportive narrative and fiscal information detailing the County's financial plan of operations for the year.

This format includes summaries showing appropriations by major service categories along with the sources of revenue to fund those services, a description of the department's organizational responsibilities and its relationship to the County's overall operations and a summary, by fund of the various components of the budget.

This document is divided into the following sections; (1) Budget Message, (2) Schedules and Fund Summaries, (3) General Government (4) Human Services, (5) Public Safety, (6) Education, (7) Internal Services, and (8) Capital Outlay.

BUDGET MESSAGE:

The Budget Message contains a concise explanation of the budget indicating program goals, appropriation levels, and fiscal policy as presented by the County Manager to the Board of County Commissioners.

SCHEDULES AND SUMMARIES SECTION:

This section gives a comparative analysis in various schedules of the appropriations, expenditures, and revenues of each fund. Included is a two year comparison (the year for which the budget is prepared and the preceding year) of all funds.

GENERAL GOVERNMENT:

The General Government section contains departments under the administrative realm of county government. Responsibilities pertain to the general operation of the county and operate within the approved budget supported mainly by property taxes.

HUMAN SERVICES:

Human Services represents those departments that contribute to the individual needs of citizens in the areas of health, welfare, home economics, and agriculture. Largely supported with state and federal funds, many of these programs are mandated by the state and federal government.

PUBLIC SAFETY:

Consists of departments providing services aimed at protecting the environment, building structures, the lives and well-being of citizens living in Guilford County. Property taxes and departmental fees provide the revenue to support these services.

EDUCATION:

Guilford County provides property taxes to support the educational component of the county budget. This section accounts for the allocation of funds for Current Expense, Capital Outlay, Debt Service-Schools, and Guilford Technical Community College.

INTERNAL SERVICES FUND:

The Internal Services Fund accounts for the goods and services being provided by one department for another department on a cost reimbursement basis. The separation of these service departments into a separate fund, provides meaningful cost benefit reporting of the services actually being rendered and provides a basis for comparing the costs of obtaining goods and services from County departments to the cost of obtaining the same goods and services from outside vendors.

CAPITAL OUTLAY SECTION:

This section contains a detailed listing of all capital items approved to be purchased by each department for the new budget year.

The Budget Office wishes to acknowledge everyone who participated in the preparation of this document and extends its office and staff to you for further explanation and information.

BUDGET AND RESEARCH OFFICE

SCHEDULE I

**GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
FOR FISCAL YEAR 1989-90**

SUMMARY - BY FUND	FY 1988-89 FINAL BUDGET	FY 1989-90 APPROVED BUDGET	INCREASE/ (DECREASE)
<u>Countywide Funds:</u>			
General	\$180,904,671	\$186,629,157	\$5,724,486
School Capital Outlay	<u>17,692,513</u>	<u>9,060,000</u>	<u>(8,632,513)</u>
Sub-total	198,597,184	195,689,157	(2,908,027)
Less: Levy Transfer to Other Funds	<u>(800,000)</u>	<u>(760,000)</u>	<u>40,000</u>
Total Countywide Budget	<u><u>\$197,797,184</u></u>	<u><u>\$194,929,157</u></u>	<u><u>(\$2,868,027)</u></u>
<u>Internal Services Fund:</u>			
Department			
Buildings	\$ 2,037,861	\$ 2,178,361	\$ 140,500
Information Systems	6,119,658	6,312,057	192,399
Security	764,591	755,948	(8,643)
General Services	865,295	828,961	(36,334)
Fleet Operations	790,308	700,303	(90,005)
Risk Retention	4,741,926	4,944,998	203,072
Telecommunications	<u>1,425,474</u>	<u>1,336,520</u>	<u>(88,954)</u>
Total Internal Services	<u><u>\$16,745,113</u></u>	<u><u>\$17,057,148</u></u>	<u><u>\$312,035</u></u>

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

SCHEDULE II

**GUILFORD COUNTY, NORTH CAROLINA
SPECIAL DISTRICT TAX RATES AND APPROPRIATIONS
FOR FISCAL YEAR 1989-90**

RURAL FIRE DISTRICTS AND SANITARY DISTRICT	FY 1989-90 APPROVED BUDGET	ESTIMATED TAX RATES REQUIRED PER \$100 VALUATION
Alamance Community Fire Protection District	\$187,634	0.0512
Battleground Fire Protection District	\$174,279	0.0850
Climax Fire Protection District	\$28,245	0.0805
No. 18 Fire Protection District	\$107,101	0.0731
Guil-Rand Fire Protection District	\$54,053	0.0757
Guilford College Community Fire Protec- tion District	\$610,610	0.0934
Kimesville Fire Protection District	\$25,633	0.1000
McLeansville Fire Protection District	\$210,872	0.0800
Oak Ridge Fire Protection District	\$150,193	0.0800
Pinecroft-Sedgefield Fire Protection District	\$586,200	0.0718
Pleasant Garden Fire Protection District	\$158,605	0.0576
Rankin Fire Protection District (No. 13)	\$311,444	0.0745
Stokesdale Fire Protection District	\$47,684	0.0500
Summerfield Fire Protection District	\$259,774	0.0847
Fire District No. 14 Fire Protection District	\$101,144	0.1000
Colfax Fire Protection District	\$344,921	0.1000
Friedens Community Fire Protection District (No. 28)	\$25,674	0.0627
Whitsett Fire Protection District	\$66,505	0.0650
Northeast Fire Protection District	\$160,922	0.0877
Mount Hope Community Fire Protection District	\$79,343	0.0800
Southeast Fire Protection District	\$51,982	0.0830
Julian Fire Protection District	\$21,158	0.0857
Sedgefield Sanitary District	\$46,114	0.0520

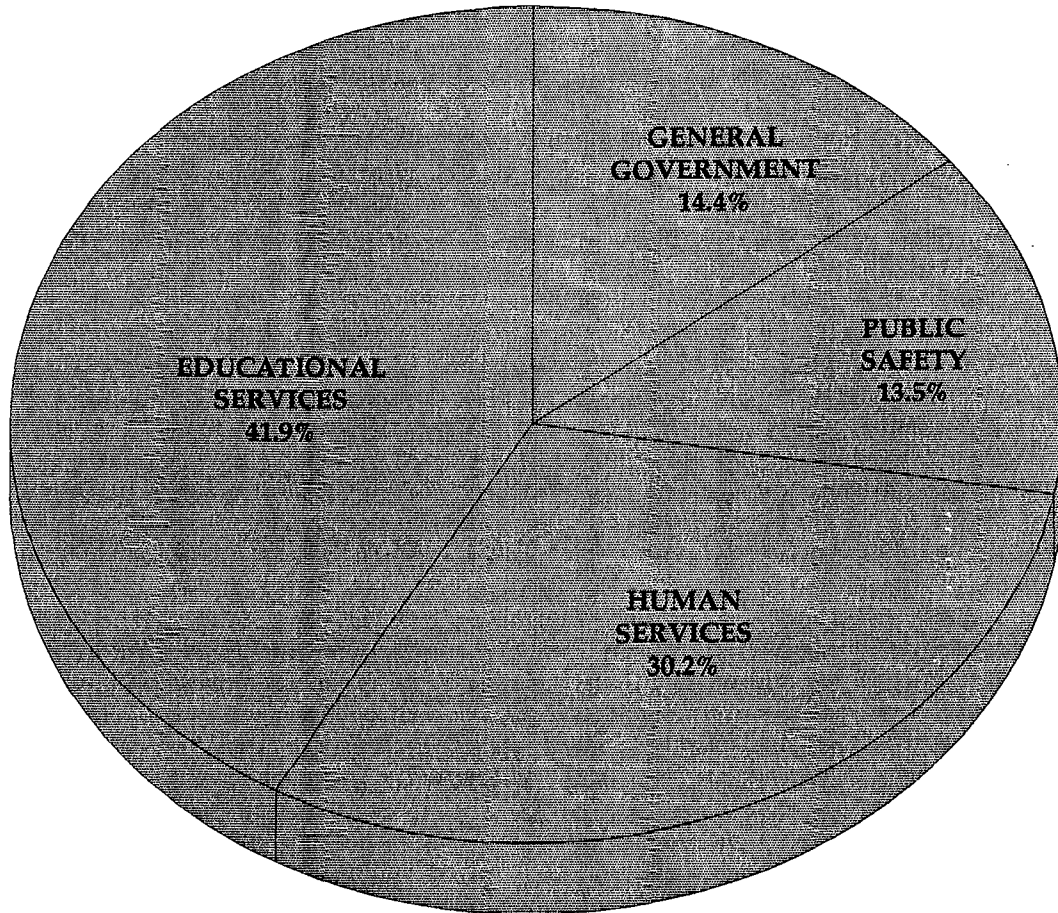
SCHEDULE II (cont'd)

**GUILFORD COUNTY, NORTH CAROLINA
SPECIAL DISTRICT TAX RATES AND APPROPRIATIONS
FOR FISCAL YEAR 1989-90**

SPECIAL SCHOOL DISTRICTS	FY 1989-90 APPROVED BUDGET	ESTIMATED TAX RATES REQUIRED PER \$100 VALUATION
Greater Greensboro School District revenue distributed from 1987 tax levy and other revenue	\$ 9,435,109	0.1239
High Point Special School District revenue distributed from 1987 tax levy and other revenue	3,452,360	0.1392
Guilford County School Special District revenue distributed from 1987 tax levy and other sources	5,456,485	0.0657
 <u>Special Operating Funds</u>		
Internal Services Fund	17,057,148	
County Building Construction Fund	5,000,000	
 <u>Summary - All Funds</u>		
Countywide Funds	195,689,157	
Fire and Sanitary Districts	3,810,090	
Special School Districts	18,343,954	
Special Operating Funds	<u>22,057,148</u>	
Sub-total	239,900,349	
Less: Interfund Transfers	(5,760,000)	
Less: Internal Services Fund	<u>(17,057,148)</u>	
 TOTAL	 <u><u>\$217,083,201</u></u>	

GUILFORD COUNTY, NORTH CAROLINA

WHERE THE MONEY GOES

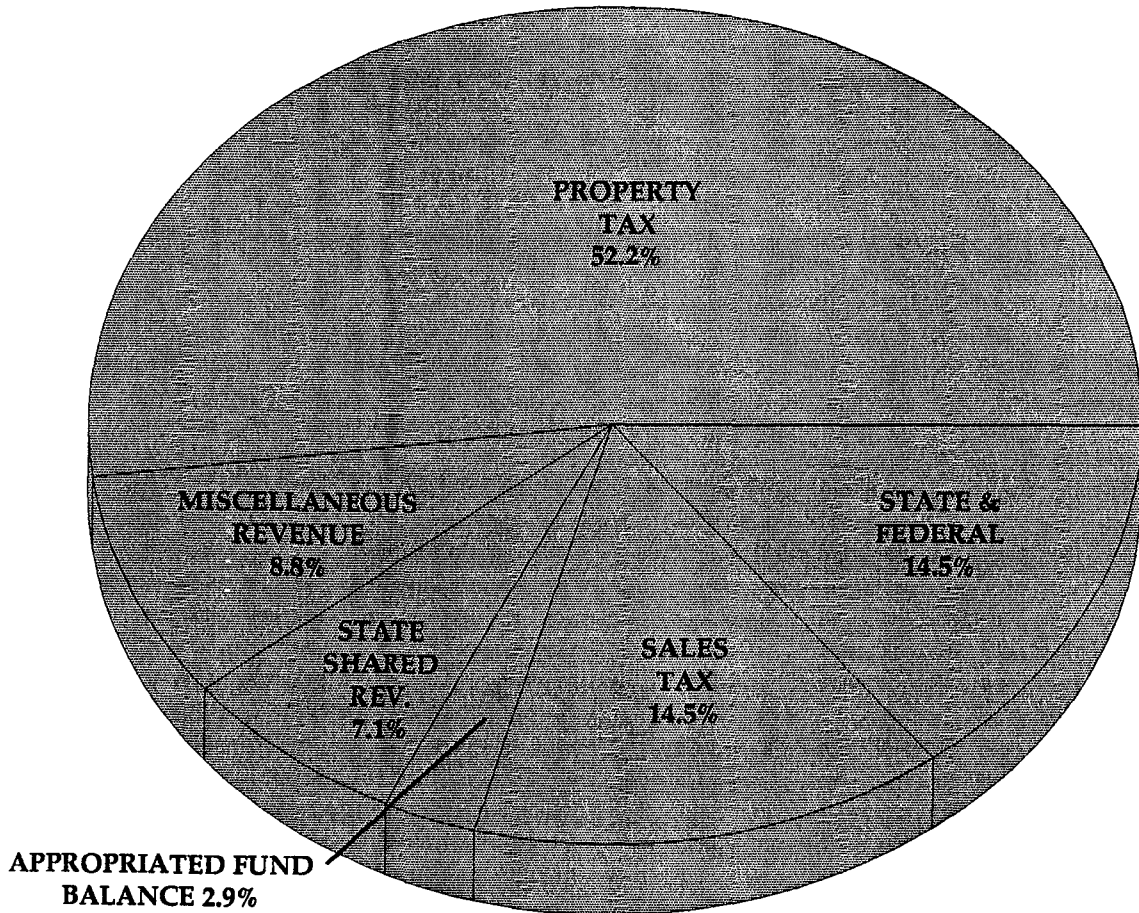


APPROPRIATIONS

EDUCATIONAL SERVICES	\$ 90,970,834
HUMAN SERVICES	65,610,303
GENERAL GOVERNMENT	31,248,435
PUBLIC SAFETY	<u>29,253,629</u>
<u>TOTAL</u>	<u>\$217,083,201</u>

GUILFORD COUNTY, NORTH CAROLINA

WHERE THE MONEY COMES FROM



REVENUE SOURCE

PROPERTY TAX	\$113,335,674
STATE & FEDERAL AID	31,440,239
SALES TAX	31,500,000
APPROPRIATED FUND BALANCE	6,194,392
STATE SHARED REVENUE	15,423,308
MISCELLANEOUS REVENUE	<u>19,189,588</u>
<u>TOTAL</u>	<u>\$217,083,201</u>

SCHEDULE III

GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
FOR FISCAL YEAR 1989-90

SUMMARY OF ALL COUNTY- WIDE FUNDS BY REVENUE & APPROPRIATIONS	FY 1988-89		FY 1989-90
	FINAL BUDGET	ACTUAL AND ESTIMATED	APPROVED BUDGET
<u>Revenue By Source:</u>			
Appropriated Fund Balance	\$ 11,926,008	\$ 25,656,796	\$ 6,000,000
Property Tax	90,540,813	91,732,556	93,430,501
1% Sales Tax	16,200,000	18,925,397	19,500,000
1/2% Sales Tax	11,200,000	11,495,049	12,000,000
State and Federal Aid	35,230,644	29,002,829	31,440,239
State Shared Revenue	15,199,057	13,702,102	13,560,300
Levy Transfer From General Fund	800,000	800,000	760,000
Proceeds, Gen. Long-term Debt	0	0	0
Miscellaneous	<u>18,300,662</u>	<u>19,683,517</u>	<u>18,998,117</u>
Sub-total	199,397,184	210,998,246	195,689,157
Less: Levy Transfer to Other Funds	<u>(800,000)</u>	<u>(800,000)</u>	<u>(760,000)</u>
Total Revenue	<u>\$198,597,184</u>	<u>\$210,198,246</u>	<u>\$194,929,157</u>
<u>Appropriations By Purpose:</u>			
Personnel Services	\$ 56,500,191	\$ 54,541,008	\$ 63,729,632
Supplies	3,990,788	3,630,909	3,895,858
Services	39,426,379	38,003,408	36,723,380
Levy Transfer to Other Funds	800,000	800,000	760,000
Capital Outlay	2,037,332	1,747,963	932,154
Human Resources Assistance	11,043,431	10,059,101	11,134,706
Debt Service	10,850,000	10,321,851	11,600,000
School Current Expense	57,056,550	57,056,550	57,853,427
School Capital Outlay	<u>17,692,513</u>	<u>6,428,903</u>	<u>9,060,000</u>
Sub-total	199,397,184	182,589,693	195,689,157
Less: Levy Transfer to Other Funds	<u>(800,000)</u>	<u>(800,000)</u>	<u>(760,000)</u>
Total Appropriations	<u>\$198,597,184</u>	<u>\$181,789,693</u>	<u>\$194,929,157</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 28,408,553</u>	<u>\$ 0</u>

SCHEDULE III-A

**GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
FOR FISCAL YEAR 1989-90**

GENERAL FUND	FY 1988-89 FINAL BUDGET	FY 1988-89 ACTUAL AND ESTIMATED	FY 1989-90 APPROVED BUDGET
<u>Revenue:</u>			
Appropriated Fund Balance	\$ 7,730,899	\$ 21,435,930	\$ 6,000,000
Property Tax	90,540,813	91,732,556	93,430,501
1% Sales Tax	16,200,000	18,925,397	19,500,000
1/2% Sales Tax	5,600,000	5,749,878	6,000,000
State and Federal Aid	28,350,644	28,302,829	29,140,239
State Shared Revenue	15,199,057	13,702,102	13,560,300
Miscellaneous	<u>18,083,258</u>	<u>19,679,489</u>	<u>18,998,117</u>
Sub-total	181,704,671	199,528,181	186,629,157
Less: Levy Transfer to Other Funds	<u>(800,000)</u>	<u>(800,000)</u>	<u>(760,000)</u>
Total Revenue	<u>\$180,904,671</u>	<u>\$198,728,181</u>	<u>\$185,869,157</u>
<u>Appropriations:</u>			
Personnel Services	\$ 56,500,191	\$ 54,541,008	\$ 63,729,632
Supplies	3,990,788	3,630,909	3,895,858
Services	39,426,379	38,003,408	36,723,380
Levy Transfer to Other Funds	800,000	800,000	760,000
Capital Outlay	2,037,332	1,747,963	932,154
Bonds	10,850,000	10,321,851	11,600,000
School Current Expense	57,056,550	57,056,550	57,853,427
Human Resources Assistance	<u>11,043,431</u>	<u>10,059,101</u>	<u>11,134,706</u>
Sub-total	181,704,671	176,160,790	186,629,157
Less: Levy Transfer to Other Funds	<u>(800,000)</u>	<u>(800,000)</u>	<u>(760,000)</u>
Total Appropriations	<u>\$180,904,671</u>	<u>\$175,360,790</u>	<u>\$185,869,157</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 23,367,391</u>	<u>\$ 0</u>

SCHEDULE III-B

**GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
FOR FISCAL YEAR 1989-90**

SCHOOL CAPITAL OUTLAY	FY 1988-89 FINAL BUDGET	FY 1988-89 ACTUAL AND ESTIMATED	FY 1989-90 APPROVED BUDGET
<u>Revenue:</u>			
Appropriated Fund Balance	\$ 4,195,109	\$ 4,220,866	\$ 0
1/2% Sales Tax	5,600,000	5,745,171	6,000,000
Levy Transfer From General Fund	800,000	800,000	760,000
State and Federal Aid	6,880,000	700,000	2,300,000
Miscellaneous	<u>217,404</u>	<u>4,028</u>	<u> </u>
Total Revenue	<u>\$17,692,513</u>	<u>\$11,470,065</u>	<u>\$ 9,060,000</u>
<u>Appropriations:</u>			
Greensboro Schools	\$ 6,978,111	\$ 3,935,154	\$ 4,374,944
High Point Schools	2,410,507	639,959	970,144
Guilford County Schools	6,734,455	943,049	2,954,912
GTCC	<u>1,569,440</u>	<u>910,741</u>	<u>760,000</u>
Total Appropriations	<u>\$17,692,513</u>	<u>\$ 6,428,903</u>	<u>\$ 9,060,000</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 5,041,162</u>	<u>\$ 0</u>

SCHEDULE IV

**GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
FOR FISCAL YEAR 1989-90**

SUMMARY OF ALL COUNTY- WIDE FUNDS BY FUND	FY 1988-89 FINAL BUDGET	FY 1988-89 ACTUAL AND ESTIMATED	FY 1989-90 APPROVED BUDGET
<u>Revenue:</u>			
General	\$181,704,671	\$199,528,181	\$186,629,157
School Capital Outlay	<u>17,692,513</u>	<u>11,470,065</u>	<u>9,060,000</u>
Sub-total	199,397,184	210,998,246	195,689,157
Less: Levy Transfer to Other Funds	<u>(800,000)</u>	<u>(800,000)</u>	<u>(760,000)</u>
Total Revenue	<u>\$198,597,184</u>	<u>\$210,198,246</u>	<u>\$194,929,157</u>
<u>Appropriations:</u>			
General	\$181,704,671	\$176,160,790	\$186,629,157
School Capital Outlay	<u>17,692,513</u>	<u>6,428,903</u>	<u>9,060,000</u>
Sub-total	199,397,184	182,589,693	195,689,157
Less: Levy Transfer to Other Funds	<u>(800,000)</u>	<u>(800,000)</u>	<u>(760,000)</u>
Total Appropriations	<u>\$198,597,184</u>	<u>\$181,789,693</u>	<u>\$194,929,157</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 28,408,553</u>	<u>\$ 0</u>

SCHEDULE V

**GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
FOR FISCAL YEAR 1989-90**

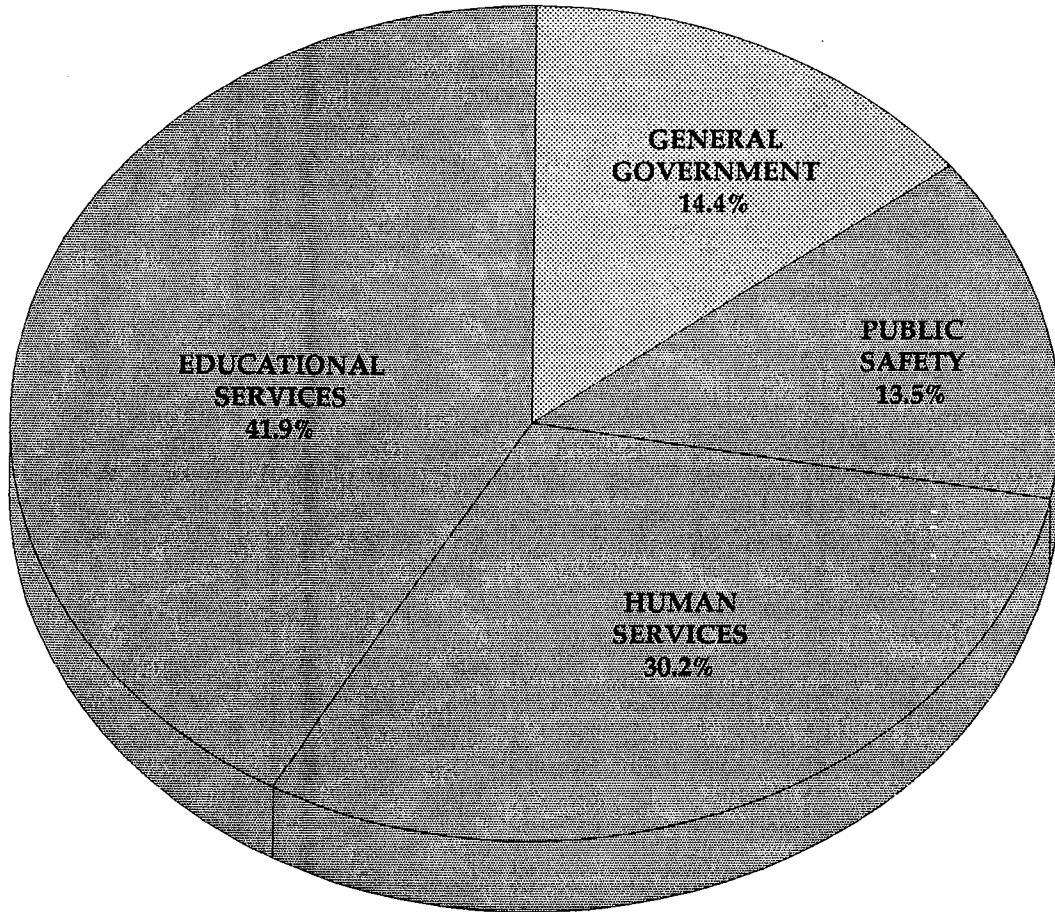
INTERNAL SERVICES FUND	FY 1988-89 FINAL BUDGET	FY 1988-89 ACTUAL AND ESTIMATED	FY 1989-90 APPROVED BUDGET
<u>Revenue:</u>			
Appropriated Fund Balance	\$ 0	\$ 2,863,113	\$ 0
Charges For Services	16,743,998	16,907,684	17,057,148
Property Taxes	0	6,584	0
Miscellaneous	1,115	317,426	0
Total Revenue	<u>\$16,745,113</u>	<u>\$20,094,807</u>	<u>\$17,057,148</u>
<u>Appropriations:</u>			
Personnel Services	\$ 3,515,310	\$ 3,465,063	\$ 3,931,263
Supplies	1,015,422	933,748	947,877
Services	10,989,876	9,407,525	11,437,158
Capital Outlay	774,880	332,554	114,350
Depreciation	449,625	468,060	626,500
Total Appropriations	<u>\$16,745,113</u>	<u>\$14,606,950</u>	<u>\$17,057,148</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 5,487,857</u>	<u>\$ 0</u>

GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF APPROPRIATIONS TO EXPENDITURES
BY PURPOSE

GENERAL GOVERNMENT	FY 1988-89		FY 1989-90
	FINAL BUDGET	ACTUAL AND ESTIMATED	APPROVED BUDGET
County Commissioners	\$ 202,487	\$ 195,303	\$ 166,188
County Administration	8,675,688	8,274,317	8,080,061
Levy Transfer to Other Funds	800,000	800,000	760,000
Special Agency - Other	1,209,191	958,301	1,024,025
Tax Department	4,351,923	3,964,433	4,332,982
Legal Department	1,362,616	1,251,876	1,480,402
Finance Department	2,798,909	2,713,853	2,411,370
Purchasing Department	321,744	319,390	323,440
Register of Deeds	1,211,522	1,155,732	1,261,233
Facilities Department	2,818,469	2,716,608	2,927,610
Planning Department	1,019,772	964,468	1,146,731
Personnel Department	1,067,480	1,032,622	1,001,889
Board of Elections	1,080,549	1,061,856	1,165,957
Debt Service - County	4,893,559	4,644,833	5,886,547
Special Assessments	<u>70,000</u>	<u>66,109</u>	<u>40,000</u>
Sub-total: General Government	\$31,883,909	\$30,119,701	\$32,008,435
Less: Levy Transfer to Other Funds	<u>(800,000)</u>	<u>(800,000)</u>	<u>(760,000)</u>
TOTAL: GENERAL GOVERNMENT	<u><u>\$31,083,909</u></u>	<u><u>\$29,319,701</u></u>	<u><u>\$31,248,435</u></u>

GUILFORD COUNTY, NORTH CAROLINA

WHERE THE MONEY GOES



APPROPRIATIONS

EDUCATIONAL SERVICES	\$ 90,970,834
HUMAN SERVICES	65,610,303
GENERAL GOVERNMENT	31,248,435
PUBLIC SAFETY	<u>29,253,629</u>
<u>TOTAL</u>	<u>\$217,083,201</u>

COUNTY COMMISSIONERS

ORGANIZATIONAL OBJECTIVES:

Acts as the elected representatives of Guilford County residents, formulates public policy to meet community needs and allocates available funds to provide desired services, programs, and facilities. Guides the orderly growth and development of the County in a manner responsive to constructive citizen participation and promotes confidence in local government through the open conduct of public issues. The number of commission members increased from five to seven effective 12/1/86.

DEPARTMENT OF COUNTY COMMISSIONERS
BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$143,401	\$118,675
Supplies	5,000	4,100
Services	51,286	43,413
Capital Outlay	<u>2,800</u>	<u>0</u>
TOTAL	<u>\$202,487</u>	<u>\$166,188</u>
POSITIONS	0	0

COUNTY ADMINISTRATION

ORGANIZATIONAL OBJECTIVES:

COUNTY MANAGER

Provides administrative leadership in carrying out the policies and resolutions as intended by the Board of County Commissioners. Advises the Board of the financial position and future needs of the County. Serves as liaison officer between the Board of County Commissioners and the various agencies and departments responsible for performing County activities.

ADMINISTRATIVE SERVICES

Serves as Assistant County Manager and directly responsible to the operations of various assigned departments. Provides supportative information for policy and procedure development and implementation.

CLERK TO BOARD

Records all official proceedings of the Board and is the official source of information about Board actions with the direct responsibility of notifying interested parties of board action through correspondence and certified copies of Board resolutions.

BUDGET AND RESEARCH

Assists the County Manager in developing recommendations to the County Commissioners for allocating sufficient funds for the operations of County government. Prepares and maintains the Annual Operation Budget and provides information in determining the efficiency and effectiveness of the operations of the County. The Internal Auditing division of Budget and Research provides management with periodic audits of departments, agencies and construction projects.

OPERATIONS

Advises and assists the County Manager with supportive information for the development and implementation of policy and procedure. Directly responsible for the operations and efficiency of various assigned departments.

BUILDING CONSULTANT

Provides management with advice and recommendations as to the planning, renovating, and construction of various buildings throughout the County.

ORGANIZATIONAL OBJECTIVES (continued)

COUNTY INFORMATION SERVICES

Being a specialized activity within Administration, the Information Services office is responsible for the production of informational resources designed to promote greater understanding among citizens of the services and facilities of County government.

ASSISTANT-ADMINISTRATION

Directly responsible for providing managerial supervision and support for the operations of various assigned departments along with providing the County Manager with supportive information in the development and implementation of policies and procedures.

DATA SYSTEMS

Captures the cost of public use of the Register of Deeds Indexing System and the Tax Department's Accounts Receivable System.

COUNTY ADMINISTRATION DEPARTMENT
BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$1,174,730	\$1,280,398
Supplies	89,844	77,917
Services	7,345,555	6,716,746
Levy Transfer to Other Funds	800,000	760,000
Capital Outlay	<u>65,559</u>	<u>5,000</u>
Sub-total	\$9,475,688	\$8,840,061
Less: Levy Transfer to Other Funds	<u>(800,000)</u>	<u>(760,000)</u>
TOTAL	<u>\$8,675,688</u>	<u>\$8,080,061</u>
POSITIONS	33	33

SPECIAL AGENCIES - OTHER

ORGANIZATIONAL OBJECTIVES:

The Special Agencies-Other section of the County budget reflects allocations by the Board of County Commissioners to specific agencies or projects.

Traditionally, the County participates in the financial support of community agencies or projects that provide a benefit to citizens or to the economic condition of Guilford County.

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$52,754	\$56,596
Supplies	300	100
Services	1,156,137	967,329
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL	<u>\$1,209,191</u>	<u>\$1,024,025</u>
POSITIONS	2	2

TAX DEPARTMENT

ORGANIZATIONAL OBJECTIVES:

The Tax Department has the primary responsibility of listing, appraising, and assessing property and collecting all the taxes levied by the Board of County Commissioners. In addition, the Tax Department is the central collection agency for other County departments such as ambulance services, water and sewer assessments, and building permits. During FY1988-89, the expense for revaluating the County's property was included in the Tax Department's operating budget, thus eliminating the need for a separate Revaluation Department.

TAX DEPARTMENT BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$2,434,556	\$2,585,711
Supplies	210,032	227,720
Services	1,633,139	1,519,551
Capital Outlay	<u>74,196</u>	<u>0</u>
TOTAL	<u>\$4,351,923</u>	<u>\$4,332,982</u>
POSITIONS	88	88

LEGAL DEPARTMENT

ORGANIZATIONAL OBJECTIVES:

Acts as the department responsible for advising the County Commissioners, County Manager, and all County departments on all legal matters including assuring that the affairs and actions of the County are conducted in accordance with all applicable Federal, State, and Local laws. In addition, the department is also responsible for administering the Child Support Enforcement program which is designed to ensure that children receive support from those parents or other persons who are legally responsible for providing such support.

**LEGAL DEPARTMENT
BUDGET AND PERSONNEL SUMMARY**

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$1,021,044	\$1,189,824
Supplies	34,950	35,450
Services	289,879	150,757
Capital Outlay	<u>16,743</u>	<u>104,371</u>
TOTAL	<u>\$1,362,616</u>	<u>\$1,480,402</u>
POSITIONS	40	40

FINANCE DEPARTMENT

ORGANIZATIONAL OBJECTIVES:

Administers the financial affairs of the County in compliance with State law and in accordance with generally accepted principles of accounting applicable to governmental units. The department provides complete and accurate financial data and information in proper form and on a timely basis to the County Commissioners, County Manager, and others responsible for and concerned with the financial operations of the County. Continued implementation of the centralized accounts receivable system under the direction of the Finance Department provides the County with increased revenues and consolidated billing information.

FINANCE DEPARTMENT BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$980,795	\$1,035,409
Supplies	79,320	82,950
Services	1,724,900	1,277,711
Capital Outlay	<u>13,894</u>	<u>15,300</u>
TOTAL	<u>\$2,798,909</u>	<u>\$2,411,370</u>
POSITIONS	30	30

PURCHASING DEPARTMENT

ORGANIZATIONAL OBJECTIVES:

Administers the purchasing of all supplies, services, and equipment in accordance with all applicable State and Local laws.

PURCHASING DEPARTMENT BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$224,471	\$245,901
Supplies	13,500	12,639
Services	78,088	64,900
Capital Outlay	<u>5,685</u>	<u>0</u>
TOTAL	<u>\$321,744</u>	<u>\$323,440</u>
POSITIONS	8	8

REGISTER OF DEEDS

ORGANIZATIONAL OBJECTIVES:

Records and indexes valuable documents such as land transfers, mortgages, and releases on real property, financing statements on personal property, birth, death, and marriage certificates, records of military service, subdivision plat records, qualification and records of Notaries Public, and recording of State highway maps.

REGISTER OF DEEDS BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$670,427	\$769,769
Supplies	60,686	31,680
Services	457,075	436,931
Capital Outlay	<u>23,334</u>	<u>22,853</u>
TOTAL	<u>\$1,211,522</u>	<u>\$1,261,233</u>
POSITIONS	23	26

FACILITIES DEPARTMENT

ORGANIZATIONAL OBJECTIVES:

Centralizes all of the annual expenditures for managing and operating the County Courts complex including utility and maintenance cost. Also includes the construction, installation, and maintenance of County road signs.

FACILITIES DEPARTMENT BUDGET AND PERSONNAL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$48,685	\$52,316
Supplies	220,256	189,410
Services	2,490,008	2,664,965
Capital Outlay	<u>59,520</u>	<u>20,919</u>
TOTAL	<u>\$2,818,469</u>	<u>\$2,927,610</u>
POSITIONS	2	2

PLANNING DEPARTMENT

ORGANIZATIONAL OBJECTIVES:

ADMINISTRATIVE STAFF

Operates as clerical support for Planning and Development. This division also issues building permits and assists the public with the County Zoning Ordinance.

PLANNING

Conducts applied research related to the long range physical development of Guilford County and offers research support to agencies requiring socio-economic data. Administers requests for rezoning, subdivision control, road naming, road numbering, road closings, and easement removals. Effective July 1, 1989, a new position was established to direct the Geographic Information System to assist in collecting, maintaining, and analyzing information about land. This new comprehensive system will enhance the operational procedures involving land.

PLANNING DEPARTMENT BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$666,550	\$744,918
Supplies	49,411	44,385
Services	299,024	278,928
Capital Outlay	<u>4,787</u>	<u>78,500</u>
TOTAL	<u>\$1,019,772</u>	<u>\$1,146,731</u>
POSITIONS	24	25

PERSONNEL DEPARTMENT

ORGANIZATIONAL OBJECTIVES:

Provides centralized services in personnel administration, recruitment, screening, and referral, classification and pay, employee relations, records and reports as well as training and staff development.

PERSONNEL DEPARTMENT BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$647,098	\$699,073
Supplies	62,601	36,221
Services	347,674	266,595
Capital Outlay	<u>10,107</u>	<u>0</u>
TOTAL	<u>\$1,067,480</u>	<u>\$1,001,889</u>
POSITIONS	20	20

BOARD OF ELECTIONS

ORGANIZATIONAL OBJECTIVES:

Conducts all elections in Guilford County in accordance with applicable North Carolina general statutes. Registers all voters, determines and divides precincts, determines polling places, and coordinates the duties and responsibilities of appointed judges and registrars.

BOARD OF ELECTIONS BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$442,212	\$547,263
Supplies	47,355	26,870
Services	484,828	571,733
Capital Outlay	<u>106,154</u>	<u>20,091</u>
TOTAL	<u>\$1,080,549</u>	<u>\$1,165,957</u>
POSITIONS	10	11

DEBT SERVICE - COUNTY

ORGANIZATIONAL OBJECTIVES:

Appropriations for County Debt Service are allocated to pay for principal and interest on bond indebtedness including general obligation bonds and notes for countywide capital projects and capital projects related to Guilford Technical Community College projects. Debt Service became a part of the General Fund during FY1987-88 as recommended by the bond attorney.

DEBT SERVICE - COUNTY BUDGET SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel	\$ 0	\$ 0
Supplies	0	0
Services - Normal	4,893,559	5,886,547
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL	<u>\$4,893,559</u>	<u>\$5,886,547</u>

SPECIAL ASSESSMENTS

ORGANIZATIONAL OBJECTIVES:

The authority by the County to make assessments to any property benefited through water and sewer improvements or road construction. The Special Assessments account became a part of the General Fund in FY1987-88.

SPECIAL ASSESSMENTS BUDGET SUMMARY

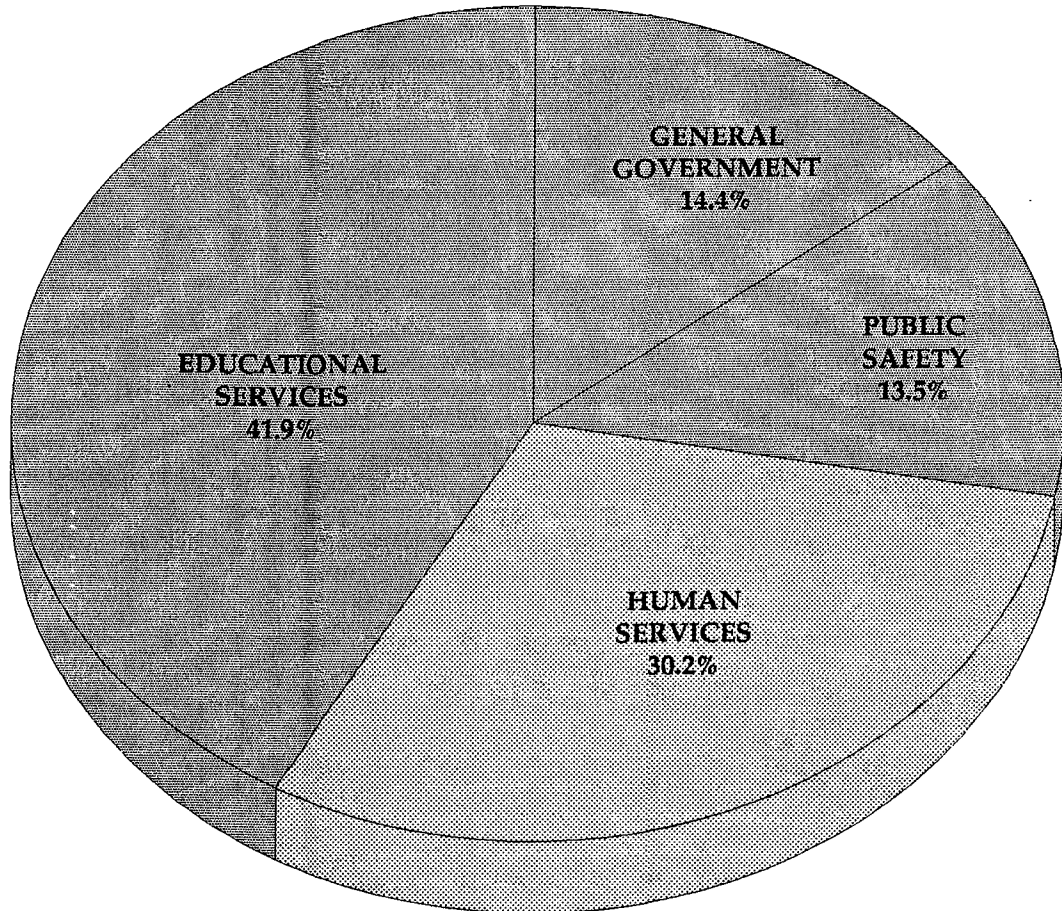
	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel	\$ 0	\$ 0
Supplies	0	0
Services	70,000	40,000
Capital Outlay	<u>0</u>	<u>0</u>
 TOTAL	 <u>\$70,000</u>	 <u>\$40,000</u>
 POSITIONS	 0	 0

GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF APPROPRIATIONS TO EXPENDITURES
BY PURPOSE

HUMAN SERVICES	FY 1988-89 FINAL BUDGET	FY 1988-89 ACTUAL AND ESTIMATED	FY 1989-90 APPROVED BUDGET
Special Agencies - Human Ser.	\$ 1,840,874	\$ 1,597,010	\$ 1,765,891
Cooperative Extension	409,568	388,398	391,698
Public Health	14,451,109	13,614,291	15,324,280
Mental Health	19,422,771	18,240,697	19,344,719
Social Services	20,739,477	19,433,249	21,552,379
Nursing Care	1,001,644	997,556	939,854
Certain Disabled	15,950	2,159	0
Aid to Families With Dependent Children	2,656,966	2,641,254	2,994,071
Medical Assistance	<u>2,683,236</u>	<u>2,648,234</u>	<u>3,297,411</u>
TOTAL: HUMAN SERVICES	<u><u>\$63,221,595</u></u>	<u><u>\$59,562,848</u></u>	<u><u>\$65,610,303</u></u>

GUILFORD COUNTY, NORTH CAROLINA

WHERE THE MONEY GOES



APPROPRIATIONS

EDUCATIONAL SERVICES	\$ 90,970,834
HUMAN SERVICES	65,610,303
GENERAL GOVERNMENT	31,248,435
PUBLIC SAFETY	<u>29,253,629</u>
<u>TOTAL</u>	<u>\$217,083,201</u>

SPECIAL AGENCIES - HUMAN SERVICES

ORGANIZATIONAL OBJECTIVES:

The Special Agency section of the county budget appropriates funds to specific human services not addressed elsewhere in the budget. Funds are appropriated based on agency request and county need.

DIAL-A-LIFT:

Provides reliable, and economical transportation services for the elderly and handicapped residents of High Point and surrounding Guilford County. Dial-A-Lift is designed to meet the travel needs of mobile impaired individuals particularly those people unable to ride the City's fixed route bus system.

YOUTH CARE, INC., YOUTH SERVICES BUREAU, YOUTH UNLIMITED, SOUTH-EAST GREENSBORO COUNCIL ON CRIME AND DELINQUENCY PREVENTION, and SALVATION ARMY BOYS AND GIRLS CLUB:

Provides specialized counseling, and guidance to the youth of Guilford County having problems during adolescence dealing with peers, parents, school and society in general. These youth programs concentrate on each individual problem in deciding which direction to take providing support and often times offering a group home through the teen years.

VOLUNTEERS TO THE COURTS:

Volunteers are trained in aiding youth in trouble with the law for the first time. An alternative to jail, the volunteer provides a community work plan designed to meet specific needs of each client.

UNITED SERVICES TO OLDER ADULTS, HIGH POINT COUNCIL ON AGING:

Provides direct services to older adults; basically a volunteer program established to coordinate needs and interests of the elderly citizen with those agencies providing services and opportunities. Also, placing older adults offering services to other residents of Guilford County.

GUILFORD NATIVE AMERICAN ASSOCIATION:

Expands the economic potential of Indian men and women by increasing the opportunities for training and technical assistance through workshops and individual counseling.

COMMUNICATION CENTER FOR THE DEAF:

Acts as a referral service to match deaf community needs to community resources. Provides quality interpreting services to the deaf citizens of Guilford County.

GATE:

The Greensboro Agency Transportation Express provides safe, comfortable and reliable transportation for elderly and handicapped persons.

ONE STEP FURTHER:

Provides for out of court settlement for misdemeanor violations to relieve the court system of various community disputes.

GUILFORD COUNTY WOMENS' RESIDENTIAL DAY CENTER:

This program began in January, 1987 with a grant from a private foundation to provide a comprehensive treatment program for women offenders, primarily single parents from a proverty/subsistence economic level and who commit economic crimes to support their families.

FAMILY SERVICES HIGH POINT & GREENSBORO:

The High Point DEFUSE program is designed to assist the first time offender in domestic cases offering professional counseling for assault on a female, domestic criminal trespassing, communicating threats and and malicious damage. The Greensboro FOCUS program is very similiar to the High Point program and each concentrate on rehabilitative services and recommend dismissal of charges after defendants successfully comply with the program.

PROJECT UPLIFT:

A non-profit corporation formed to alert the public to the problems of children and families in proverty and to translate that concern into concrete programs of community action.

GREENSBORO HOUSING AUTHORITY:

The allocation for the Greensboro Housing Authority is payment in lieu of taxes to be used for capital improvements for the housing complexes.

GREENSBORO SENIOR CENTER:

Provides activities, fellowship and promotes a productive environment for the elderly.

**SPECIAL AGENCIES - HUMAN SERVICES
BUDGET AND PERSONNEL SUMMARY**

	<u>FY 1988-89</u> <u>FINAL BUDGET</u>	<u>FY 1989-90</u> <u>APPROVED BUDGET</u>
Personnel	\$ 0	\$ 0
Supplies	0	0
Services	1,840,874	1,765,891
Capital Outlay	0	0
TOTAL	<u>\$1,840,874</u>	<u>\$1,765,891</u>
 POSITIONS	 0	 0

COOPERATIVE EXTENSION

ORGANIZATIONAL OBJECTIVES:

Provides educational programs and the findings of research to the citizens of the County in the areas of home economics, agriculture, 4H and youth development, community resource development, and environmental quality. This objective is being met through the cooperative efforts of the U.S. Department of Agriculture, North Carolina State University, and the Board of County Commissioners.

COOPERATIVE EXTENSION DEPARTMENT BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$ 5,200	\$ 8,704
Supplies	11,200	10,022
Services	380,097	372,972
Capital Outlay	<u>13,071</u>	<u>0</u>
TOTAL	<u>\$409,568</u>	<u>\$391,698</u>
*POSITIONS	0	0

*Funds for Personnel Services for the Cooperative Extension Department are budgeted and expended through a contractual agreement with the State of North Carolina.

PUBLIC HEALTH

ORGANIZATIONAL OBJECTIVES:

Provides public health services aimed at the prevention and control of diseases and health education. Operates a child health program which provides comprehensive care to medically indigent children from ages 0 through 17 with primary and preventive care by physicians, nurses, dentists, speech and hearing specialists, health educators, nutritionists, and social workers. Offers comprehensive family planning counseling and contraceptive services. Provides primary care to adults seeking to reduce the disability and costs associated with chronic and communicable diseases. Operates clinics providing chronic disease screening, immunizations and services concerned with orthopedic, eye, venereal disease, tuberculosis, cancer detection, glaucoma, diabetes, and hypertension.

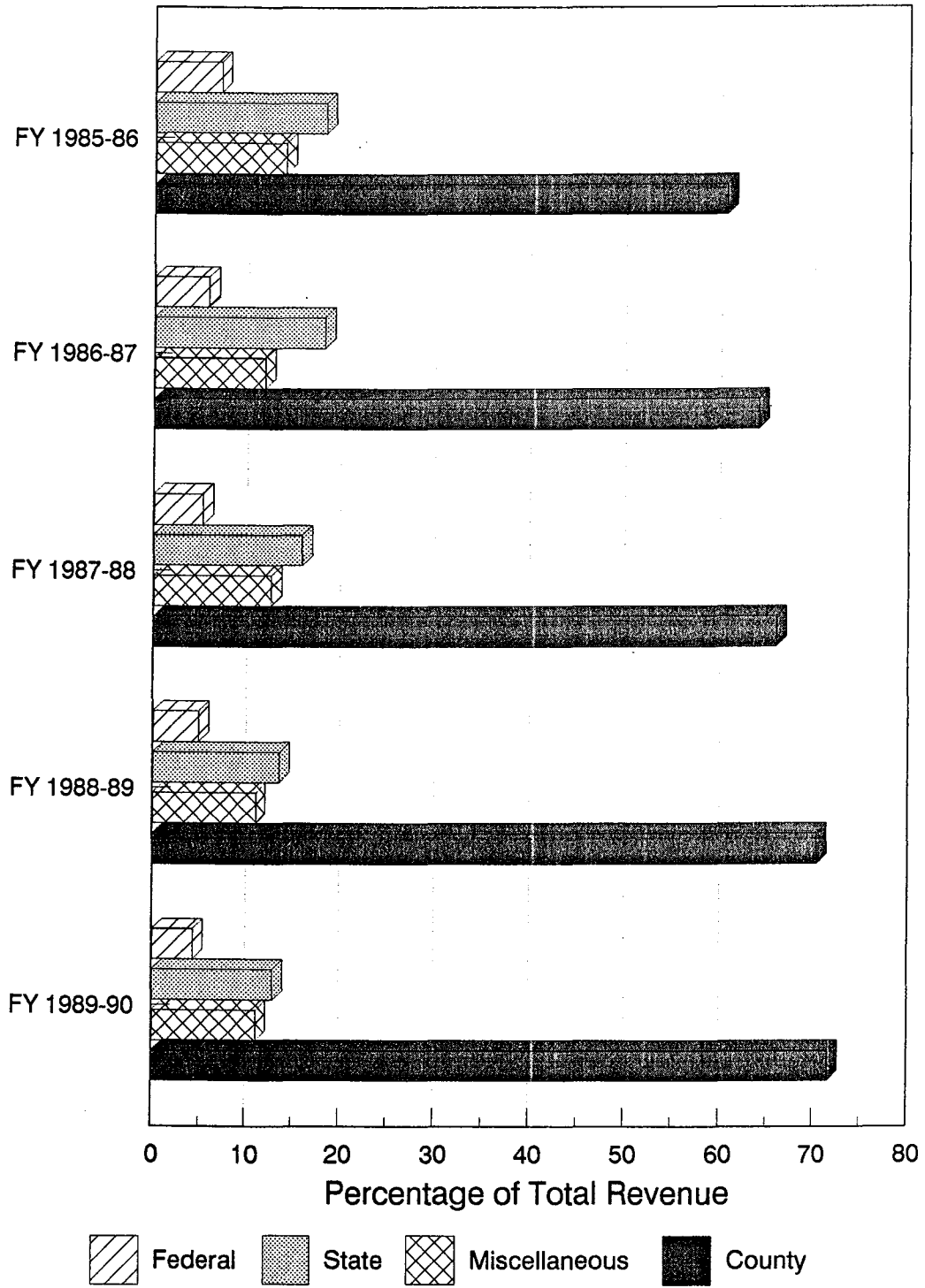
PUBLIC HEALTH DEPARTMENT BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$ 9,713,829	\$10,805,792
Supplies	833,075	806,326
Services	3,617,357	3,628,588
Human Service Assistance	94,031	61,200
Capital Outlay	<u>192,817</u>	<u>22,374</u>
TOTAL	<u>\$14,451,109</u>	<u>\$15,324,280</u>
POSITIONS	370	370

**GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
BY PROGRAM WITHIN THE DEPARTMENT
FOR FISCAL YEAR 1989-90**

PUBLIC HEALTH	FY 1988-89 FINAL BUDGET	FY 1988-89 ACTUAL AND ESTIMATED	FY 1989-90 APPROVED BUDGET
<u>Program/Project:</u>			
General Health	\$ 2,428,724	\$ 2,374,038	\$ 2,584,985
Family Planning	1,725,711	1,732,432	1,859,088
Maternal Health	1,326,700	1,202,778	1,367,053
Hypertension	58,904	60,043	67,050
Tuberculosis	122,305	122,322	134,932
Adult Health Care	1,166,026	1,025,522	1,153,028
Women-Infants-Children	451,402	434,700	492,130
Home Health	1,322,351	1,112,263	1,256,079
Orthopedic	15,729	5,763	13,933
MCH-Training	190,786	186,047	214,497
Refugee Health	18,566	16,678	17,965
Child Health	4,159,597	4,007,943	4,605,783
Nutrition Title XX	7,815	7,160	70,660
Community Alternative Program	113,911	111,789	162,064
Student Health Clinic	126,768	112,118	134,215
Adult Health Education	46,663	40,964	59,429
Cancer Data Base	2,500	1,866	0
Adolescent Health	76,051	72,710	82,400
Outpatient Services	791,521	688,954	704,456
Reach For Health	299,079	298,201	344,533
TOTAL: PUBLIC HEALTH	<u>\$14,451,109</u>	<u>\$13,614,291</u>	<u>\$15,324,280</u>

PUBLIC HEALTH REVENUE SOURCES



MENTAL HEALTH

ORGANIZATIONAL OBJECTIVES:

The Area Mental Health, Mental Retardation, and Substance Abuse Authority is, by law, a joint undertaking of Guilford County and the State Division of Mental Health Services Department of Human Resources. By state statute the Area Mental Health Program is mandated to include programs in the areas of General Mental Health, Mental Disorders, Mental Retardation, Alcoholism, Drug Dependency, and Mental Health Education. The programs must meet or exceed minimum standards. Standards are either set by direct general statute or prescribed by the Commission for Mental Health/Mental Retardation Services.

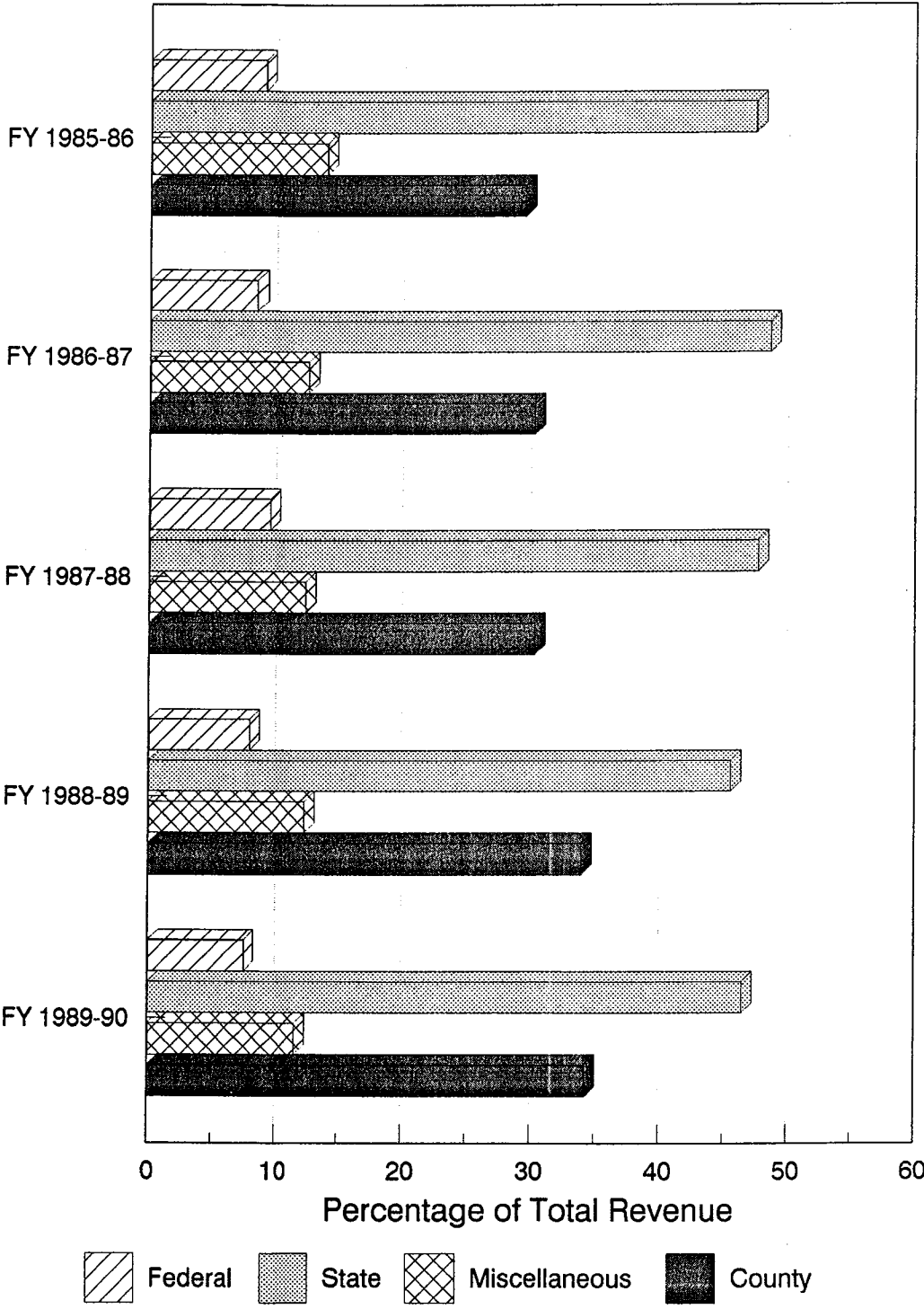
MENTAL HEALTH DEPARTMENT BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$ 9,420,876	\$10,677,453
Supplies	745,650	708,455
Services	8,788,577	7,707,567
Human Service Assistance	206,345	223,686
Capital Outlay	<u>261,323</u>	<u>27,558</u>
TOTAL	<u>\$19,422,771</u>	<u>\$19,344,719</u>
POSITIONS	359	372

**GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
BY PROGRAM WITHIN THE DEPARTMENT
FOR FISCAL YEAR 1989-90**

MENTAL HEALTH	FY 1988-89 FINAL BUDGET	FY 1988-89 ACTUAL AND ESTIMATED	FY 1989-90 APPROVED BUDGET
<u>Program/Project:</u>			
General Administration	\$ 1,512,789	\$ 1,524,555	\$ 961,145
Greensboro Mental Health	3,591,982	3,243,248	3,665,025
High Point Mental Health	2,135,576	2,024,996	2,165,540
Industrial Serv.-Greensboro	1,410,630	1,361,959	1,519,048
Industrial Serv.-High Point	951,513	921,273	974,858
Substance Abuse	2,870,400	2,855,735	2,751,957
Willie M	2,573,246	2,489,273	2,793,431
Aged-out Willie M	112,835	107,859	67,838
Developmental Disabilities	<u>4,263,800</u>	<u>3,711,799</u>	<u>4,445,877</u>
 TOTAL: MENTAL HEALTH	 <u>\$19,422,771</u>	 <u>\$18,240,697</u>	 <u>\$19,344,719</u>

MENTAL HEALTH REVENUE SOURCES



DEPARTMENT OF SOCIAL SERVICES

ORGANIZATIONAL OBJECTIVES:

Administers and provides a variety of social and financial services to eligible residents of the County as mandated and regulated by federal and state law. Provides financial assistance in the public assistance categories of aid to families with dependent children, food stamps, medical assistance, and special assistance to adults. Provides family supportive services in the areas of chore services, aid to the blind, children daycare, foster care, residential treatment for children, and group homes. Also, provides mandated services such as adoption services, family planning, foster care, in home services, and protective services.

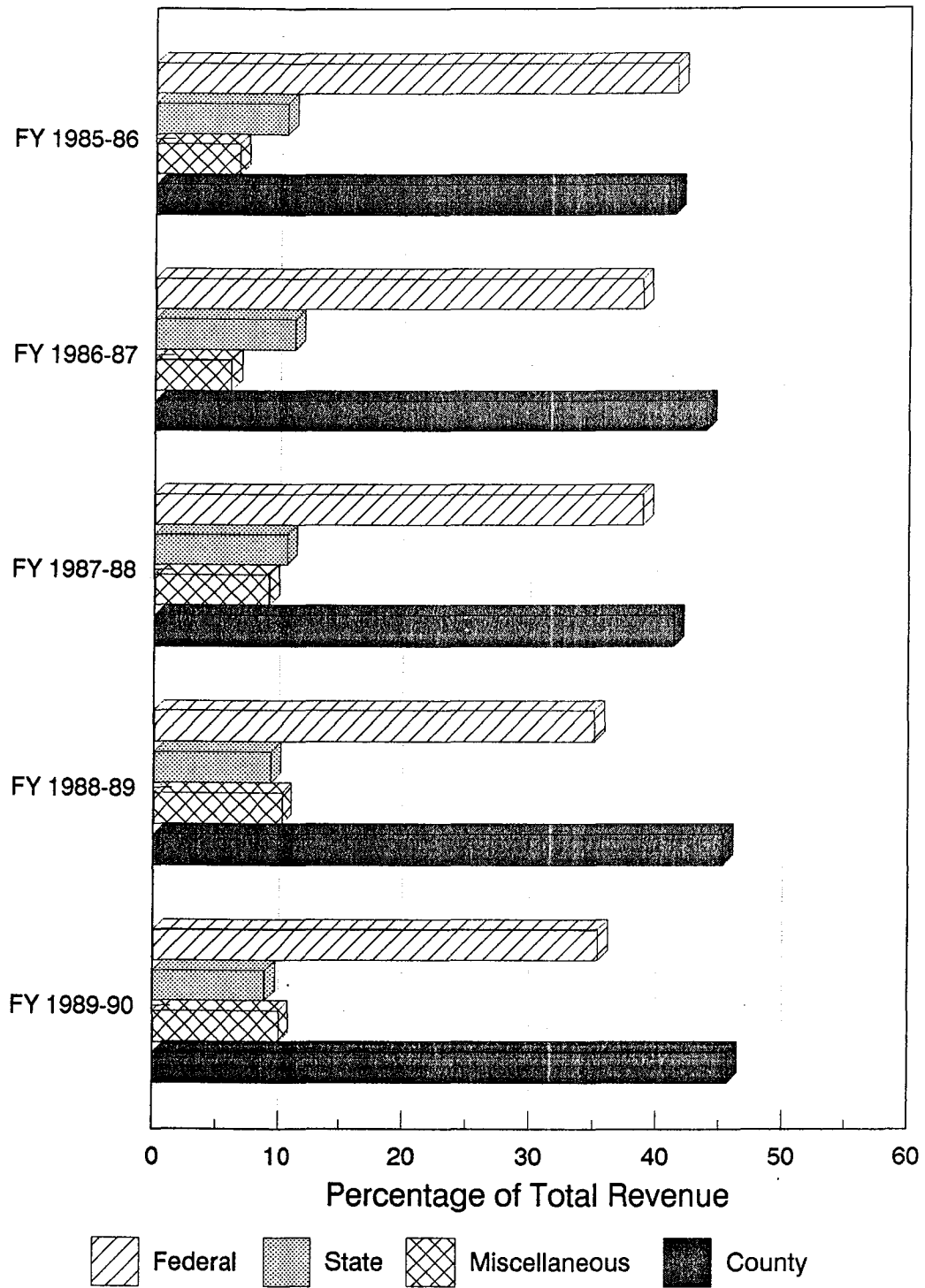
**DEPARTMENT OF SOCIAL SERVICES
BUDGET AND PERSONNEL SUMMARY**

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$13,355,525	\$14,812,852
Supplies	192,065	172,515
Services	2,749,094	2,940,128
Human Service Assistance	4,384,259	3,626,884
Capital Outlay	<u>58,534</u>	<u>0</u>
TOTAL	<u>\$20,739,477</u>	<u>\$21,552,379</u>
 POSITIONS	 479	 490

**GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
BY PROGRAM WITHIN THE DEPARTMENT
FOR FISCAL YEAR 1989-90**

SOCIAL SERVICES	FY 1988-89 FINAL BUDGET	FY 1988-89 ACTUAL AND ESTIMATED	FY 1989-90 APPROVED BUDGET
<u>Program/Project:</u>			
General Administration	\$14,650,862	\$14,133,350	\$15,637,902
Child Abuse	138,009	122,819	80,000
Family Planning	2,000	971	0
Community Alternative Program	1,428,294	1,460,189	1,932,849
Family Supportive Services	3,607,340	3,000,834	3,104,125
County Financial Assistance	579,100	398,046	478,819
Group Homes	217,843	210,889	239,099
Veterans	57,729	56,250	59,585
Food & Shelter For Needy	<u>58,300</u>	<u>50,081</u>	<u>20,000</u>
TOTAL: SOCIAL SERVICES	<u><u>\$20,739,477</u></u>	<u><u>\$19,433,429</u></u>	<u><u>\$21,552,379</u></u>

SOCIAL SERVICES REVENUE SOURCES



NURSING CARE

ORGANIZATIONAL OBJECTIVES:

Provides subsidies to certain Social Security recipients and other disabled persons requiring residential care in nursing homes.

NURSING CARE BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Human Resources Assistance	\$1,001,644	\$939,854
Personnel Services	0	0
Supplies	0	0
Services	0	0
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL	<u>\$1,001,644</u>	<u>\$939,854</u>
POSITIONS	0	0

CERTAIN DISABLED

ORGANIZATIONAL OBJECTIVES:

Provides subsidies to certain disabled persons living in their own homes.

CERTAIN DISABLED BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Human Resources Assistance	\$ 15,950	\$ 0
Personnel Services	0	0
Supplies	0	0
Services	0	0
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL	<u>\$ 15,950</u>	<u>\$ 0</u>
POSITIONS	0	0

AID TO FAMILIES WITH DEPENDENT CHILDREN

ORGANIZATIONAL OBJECTIVES:

Provides for financial assistance in the form of money payments to certified and eligible needy children deprived of parental support or care by the death, desertion, or incapacity of a parent.

AID TO FAMILIES WITH DEPENDENT CHILDREN
BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Human Resources Assistance	\$2,652,966	\$2,994,071
Personnel Services	0	0
Supplies	0	0
Services	4,000	2,000
Capital Outlay	<u>0</u>	<u>0</u>
 TOTAL	 <u>\$2,656,966</u>	 <u>\$2,996,071</u>
 POSITIONS	 0	 0

MEDICAL ASSISTANCE

ORGANIZATIONAL OBJECTIVES:

Provides for medical care and services for AFDC recipients, Social Security recipients, and the medically indigent who fit into the federal categories of aged, the disabled, the blind, or dependent children.

MEDICAL ASSISTANCE BUDGET AND PERSONNEL SUMMARY

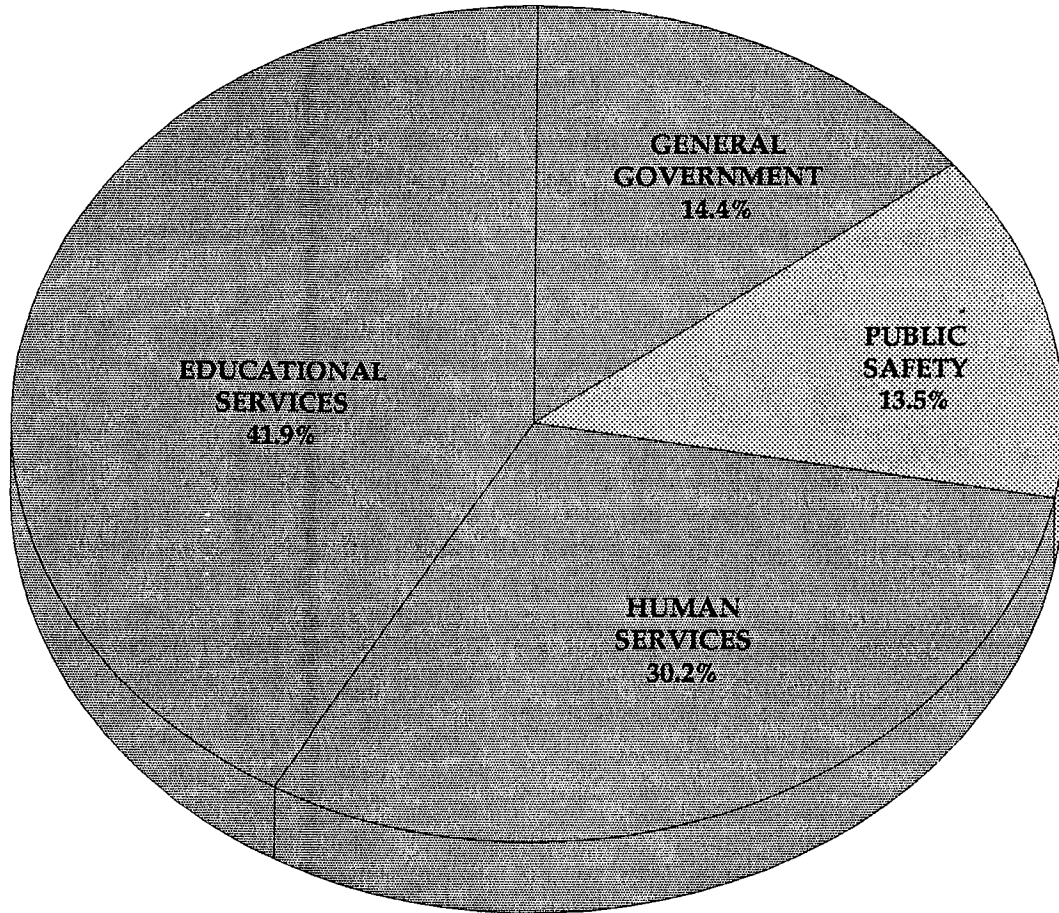
	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Human Resources Assistance	\$2,683,236	\$3,297,411
Personnel Services	0	0
Supplies	0	0
Services	0	0
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL	<u>\$2,683,236</u>	<u>\$3,297,411</u>
POSITIONS	0	0

GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF APPROPRIATIONS TO EXPENDITURES
BY PURPOSE

PUBLIC SAFETY	FY 1988-89 FINAL BUDGET	ACTUAL AND ESTIMATED	FY 1989-90 APPROVED BUDGET
Environmental Health	\$ 1,466,831	\$ 1,359,410	\$ 1,649,152
Emergency Services	5,570,453	5,253,042	5,880,711
Juvenile Center	534,699	528,791	568,607
Inspections	1,164,463	1,162,236	1,095,864
Soil Scientist	225,875	199,398	244,504
Environmental Services	126,377	98,329	85,989
Prison Farm	999,025	970,121	1,108,023
Law Enforcement	13,245,593	13,108,989	14,538,966
Animal Shelter	<u>281,575</u>	<u>264,351</u>	<u>271,723</u>
Sub-total: Public Safety	<u>\$23,614,891</u>	<u>\$22,944,667</u>	<u>\$25,443,539</u>
<u>Fire & Sanitary Districts</u>			
Alamance	\$ 172,504	\$ 172,504	\$ 187,634
Battleground	94,715	94,715	174,279
Climax	23,787	23,787	28,245
Colfax	283,396	283,396	344,921
Fire District #14	75,003	75,003	101,144
Fire District #18	88,463	88,463	107,101
Friedens #28	23,438	23,438	25,674
Guilford College	449,501	449,501	610,610
Guil-Rand	44,173	44,173	54,053
Julian	19,653	19,653	21,158
Kimesville	23,915	23,915	25,633
McLeansville	104,000	104,000	210,872
Mt. Hope	77,459	77,459	79,343
Northeast	127,516	127,516	160,922
Oak Ridge	123,782	123,782	150,193
Pinecroft-Sedgefield	535,211	535,211	586,200
Pleasant Garden	169,223	169,223	158,605
Rankin #13	274,305	274,305	311,444
Southeast	45,689	45,689	51,982
Stokesdale	44,325	44,325	47,684
Summerfield	223,022	223,022	259,774
Whitsett	33,325	33,325	66,505
Sedgefield Sanitary District	<u>44,729</u>	<u>44,729</u>	<u>46,114</u>
Sub-total: Fire & Sanitary Districts	<u>\$3,101,134</u>	<u>\$3,101,134</u>	<u>\$3,810,090</u>
TOTAL: PUBLIC SAFETY	<u><u>\$26,716,025</u></u>	<u><u>\$26,045,801</u></u>	<u><u>\$29,253,629</u></u>

GUILFORD COUNTY, NORTH CAROLINA

WHERE THE MONEY GOES



APPROPRIATIONS

EDUCATIONAL SERVICES	\$ 90,970,834
HUMAN SERVICES	65,610,303
GENERAL GOVERNMENT	31,248,435
PUBLIC SAFETY	<u>29,253,629</u>
<u>TOTAL</u>	<u>\$217,083,201</u>

ENVIRONMENTAL HEALTH

ORGANIZATIONAL OBJECTIVES:

The division of Environmental Health serves the citizens by monitoring the physical factors of the environment which affect human health and safety. Local regulations govern the installation of septic tanks and refuse/garbage disposal methods, as well as the sanitation of food and lodging establishments. The division works with the local and state agencies that have related functions in environmental health.

ENVIRONMENTAL HEALTH BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$1,240,148	\$1,426,305
Supplies	24,570	30,870
Services	185,506	182,543
Capital Outlay	<u>16,607</u>	<u>9,434</u>
TOTAL	<u>\$1,466,831</u>	<u>\$1,649,152</u>
POSITIONS	42	42

EMERGENCY SERVICES

ORGANIZATIONAL OBJECTIVES:

Administers basic and definitive life support at the scene of an accident or illness including the transportation of patients to a medical facility. Coordinates the activities and services of the volunteer fire stations. The department also has the responsibility for enforcing the County Fire Prevention Code in all applicable occupancies, conduct investigations of fires and explosions, plans review of new construction and industrial fire brigade training, and inspects schools, licensed foster care and rest homes. In July, 1984, the Fire Prevention Education program was reinstated and a program of instruction was developed to train high school students in the art of cardiopulmonary resuscitation (CPR). The emergency 911 service system was implemented in August, 1987 in cooperation with the City of Greensboro, City of High Point, Town of Gibsonville, and the Town of Jamestown.

EMERGENCY SERVICES DEPARTMENT BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$3,862,057	\$4,216,972
Supplies	140,282	166,950
Services	1,165,088	1,201,539
Capital Outlay	<u>403,026</u>	<u>295,250</u>
TOTAL	<u>\$5,570,453</u>	<u>\$5,880,711</u>
 POSITIONS	 125	 125

JUVENILE CENTER

ORGANIZATIONAL OBJECTIVES:

Provides temporary care for juvenile offenders between the ages of eight and eighteen until more permanent plans can be made for the child. The daily schedule includes planned work (room and building housekeeping, food preparation, and personal grooming) designed as a teaching activity, play and study. The school program is conducted on a concept rather than a unit basis, so the child will fit in at any time. Basic subjects are taught with emphasis on remedial reading.

JUVENILE CENTER BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$432,051	\$495,491
Supplies	34,550	27,900
Services	59,505	44,516
Capital Outlay	<u>8,593</u>	<u>700</u>
TOTAL	<u>\$534,699</u>	<u>\$568,607</u>
POSITIONS	18	18

INSPECTIONS DEPARTMENT

ORGANIZATIONAL OBJECTIVES:

Administers and enforces the County Zoning Ordinance and the North Carolina State Building Codes. Investigates zoning violations and makes building, electrical, and mechanical inspections in the unincorporated areas of the County.

INSPECTIONS DEPARTMENT BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$738,348	\$813,848
Supplies	14,664	15,180
Services	408,626	266,836
Capital Outlay	<u>2,825</u>	<u>0</u>
TOTAL	<u>\$1,164,463</u>	<u>\$1,095,864</u>
POSITIONS	23	23

SOIL SCIENTIST

ORGANIZATIONAL OBJECTIVES:

Enforces the County Soil Erosion and Sedimentation Control Ordinance under the authority of N. C. General Statutes 113A and under the approval of the County Commissioners.

**SOIL SCIENTIST
BUDGET AND PERSONNEL SUMMARY**

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$167,712	\$187,986
Supplies	1,592	1,780
Services	47,768	54,738
Capital Outlay	<u>8,803</u>	<u>0</u>
 TOTAL	 <u>\$225,875</u>	 <u>\$244,504</u>
 POSITIONS	 5	 5

ENVIRONMENTAL SERVICES

ORGANIZATIONAL OBJECTIVES:

Administers Guilford County's water and sewer extension program, Tri-Governmental Solid Waste Disposal System and assists financially with the Department of Transportation in paving of rural roads.

ENVIRONMENTAL SERVICES BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$71,723	\$76,557
Supplies	50	50
Services	54,604	9,382
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL	<u>\$126,377</u>	<u>\$85,989</u>
POSITIONS	2	2

PRISON FARM

ORGANIZATIONAL OBJECTIVES:

Provides local confinement for those prisoners convicted as first offenders, persons convicted of minor crimes and misdemeanors and considered minimum security risks. Also acts as a local confinement facility to house what is classified as state prisoners who have been convicted as felons and serving from 30 to 180 days. Produces and provides food for all County departments providing custodial and residential care. Provides a source of labor for other County departments.

GUILFORD COUNTY PRISON FARM BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$474,430	\$609,508
Supplies	255,300	268,600
Services	169,215	188,915
Capital Outlay	<u>100,080</u>	<u>41,000</u>
TOTAL	<u>\$999,025</u>	<u>\$1,108,023</u>
POSITIONS	19	19

LAW ENFORCEMENT

ORGANIZATIONAL OBJECTIVES:

Provides enforcement of criminal and civil law in the unincorporated areas of the County with the Sheriff being an elected official and chief law enforcement officer in the County. Provides routine patrol and investigation of crimes and complaints. Serves legal papers including all executions, levies upon property, claim and delivery attachments, garnish summons, civil complaints, notices, and orders. Supplies the courts with bailiffs to keep order and to transfer prisoners back and forth. Responds to complaints about animals and captures loose or wild animals. Operates two jail facilities for the confinement of persons held prior to trial, awaiting appeal, or serving a sentence locally. The new High Point Jail, scheduled to open January 1, 1990, will increase the County's overall inmate capacity by 39% (from 355 to 492). A total of 46 new positions are included in the budget to provide staffing for this new facility.

LAW ENFORCEMENT DEPARTMENT BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$8,364,747	\$10,121,135
Supplies	822,396	871,858
Services	3,481,338	3,275,569
Human Service Assistance	5,000	1,600
Capital Outlay	<u>572,112</u>	<u>268,804</u>
TOTAL	<u>\$13,245,593</u>	<u>\$14,538,966</u>
 POSITIONS	 278	 330

**GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
BY PROGRAM WITHIN THE DEPARTMENT
FOR FISCAL YEAR 1989-90**

LAW ENFORCEMENT	FY 1988-89		FY 1989-90
	FINAL BUDGET	ACTUAL AND ESTIMATED	APPROVED BUDGET
<u>Program/Project:</u>			
General Administration	\$4,893,070	\$4,724,826	\$2,616,006
Criminal Operations	4,475,793	4,414,915	6,088,359
Detention Services	<u>3,876,730</u>	<u>3,969,248</u>	<u>6,834,601</u>
TOTAL	<u><u>\$13,245,593</u></u>	<u><u>\$13,108,989</u></u>	<u><u>\$15,538,966</u></u>

ANIMAL SHELTER

ORGANIZATIONAL OBJECTIVES:

The Animal Shelter is responsible for providing care of lost and unwanted animals in Guilford County. The shelter is used and funded by the cities of Greensboro and High Point and Guilford County for the impoundment of animals found in violation of respective leash laws and ordinances.

The shelter staff provides assistance to the public by providing adoption counseling, promoting responsible pet ownership and helping to improve the quality of life for the animals at the shelter and in the community.

ANIMAL SHELTER BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$146,822	\$151,176
Supplies	42,139	45,910
Services	75,852	74,637
Capital Outlay	<u>16,762</u>	<u>0</u>
TOTAL	<u>\$281,575</u>	<u>\$271,723</u>
POSITIONS	7	7

FIRE AND SANITARY DISTRICTS

ORGANIZATIONAL OBJECTIVES:

There are twenty-one volunteer fire districts providing fire protection services for the unincorporated areas of Guilford County, and one sanitary district providing sewer services for the Sedgfield area.

Each district is levied a tax rate based on the fiscal needs and voted on by the Board of County Commissioners, this rate cannot exceed ten-cents per \$100 valuation.

Some districts are equipped with salaried chief(s), captain(s), fire-volunteer assistance and community support.

FIRE AND SANITARY DISTRICTS BUDGET SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$ 0	\$ 0
Supplies	0	0
Services	3,101,134	3,810,090
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL	<u>\$3,101,134</u>	<u>\$3,810,090</u>

NOTE: For a listing of districts, allocations and rates see Schedule II, page iv.

EDUCATION

ORGANIZATIONAL OBJECTIVES:

Even though the State assumes primary responsibility for financing, the General Assembly has delegated financial responsibility for certain areas of public education to the counties. Public Schools receive about 45% of Guilford County's entire budget. Thus, public education is a major concern for the Board of County Commissioners for two reasons: the importance to communities and the high cost which the Commissioners must meet from county revenues.

North Carolina's approach to financing public schools differs in three respects from that of most other States. First, the basic financial support for the system comes from state rather than local revenues.

Second, state support is basically a flat grant to a school system based on the number of students enrolled and the general cost of operation.

Third, the local school board has no authority to levy taxes for the schools in each unit; the unit must rely upon the Board of County Commissioners for the tax levy.

CURRENT OPERATING EXPENSE allocations on the county level is apportioned among the school units in the county according to the membership of each unit. These funds are to supplement the state's minimum level of support for operating the schools.

The local government also contributes to SCHOOL CAPITAL OUTLAY, as a supplement to the state's contribution. These funds are derived mainly from property tax and authorized bonds, (DEBT SERVICE - SCHOOLS) that have been approved. The capital outlay allocation is used by the school units for land acquisition; school construction, renovations and alterations, equipment, and the purchase of activity buses.

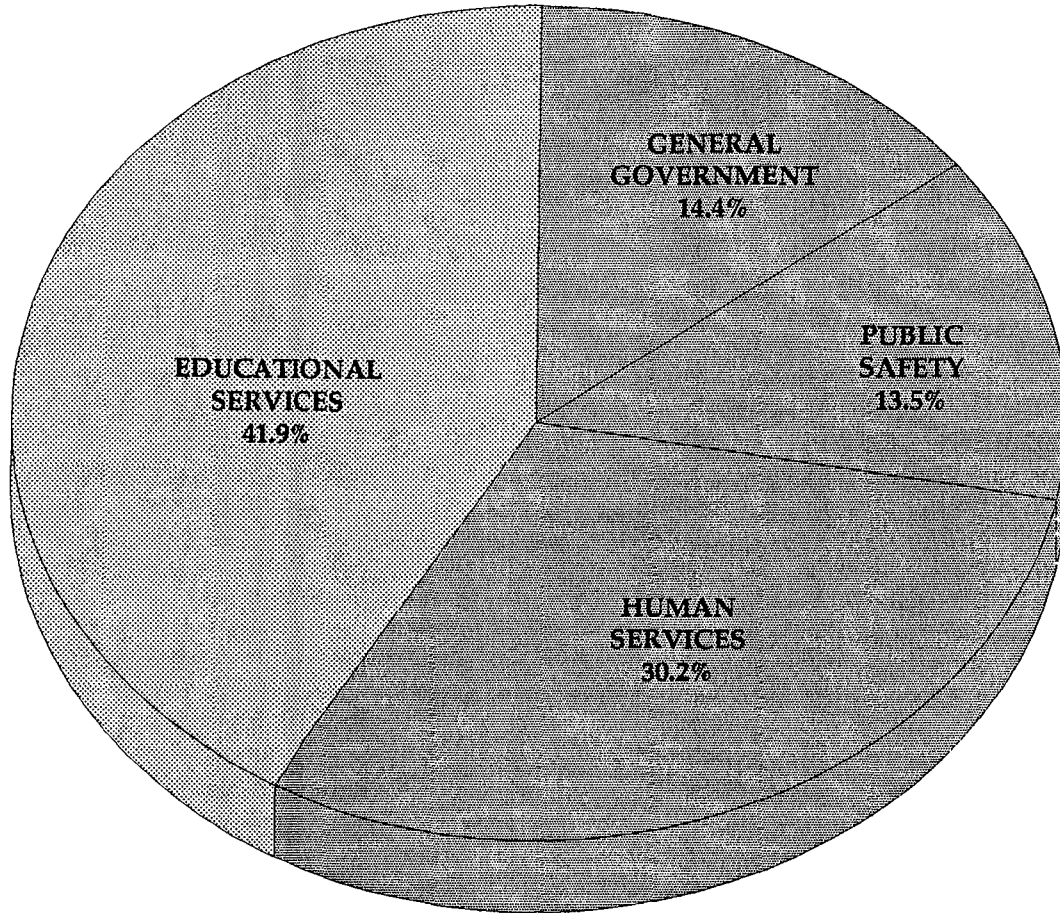
GUILFORD TECHNICAL COMMUNITY COLLEGE is located in Jamestown, North Carolina and is available for the citizens of Guilford County and surrounding areas. Funded mostly with state and federal revenue, Guilford County provides about 15% of the operational expense, primarily for expenses related to acquisition, maintenance, and operation of the physical plant.

GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF APPROPRIATIONS TO EXPENDITURES
BY PURPOSE

EDUCATION	FY 1988-89 FINAL BUDGET	FY 1988-89 ACTUAL AND ESTIMATED	FY 1989-90 APPROVED BUDGET
Current Expense	\$53,233,581	\$53,233,581	\$53,233,581
Capital Outlay	17,692,513	6,428,902	9,060,000
Guilford Technical Commu- nity College	3,822,969	3,822,969	4,019,846
Data Processing Support	600,000	589,788	600,000
Debt Service - Schools	<u>5,956,441</u>	<u>5,677,018</u>	<u>5,713,453</u>
Sub-total	<u>\$81,305,504</u>	<u>\$69,752,258</u>	<u>\$72,626,880</u>
<u>Local School Districts</u>			
Greensboro City	\$ 8,141,890	\$ 8,510,809	\$ 9,435,109
High Point City	2,890,005	2,970,956	3,452,360
Guilford County	<u>4,759,476</u>	<u>5,307,243</u>	<u>5,456,485</u>
Sub-total	<u>\$15,791,371</u>	<u>\$16,789,008</u>	<u>\$18,343,954</u>
TOTAL: EDUCATION	<u>\$97,096,875</u>	<u>\$86,541,266</u>	<u>\$90,970,834</u>

GUILFORD COUNTY, NORTH CAROLINA

WHERE THE MONEY GOES



APPROPRIATIONS

EDUCATIONAL SERVICES	\$ 90,970,834
HUMAN SERVICES	65,610,303
GENERAL GOVERNMENT	31,248,435
PUBLIC SAFETY	<u>29,253,629</u>
<u>TOTAL</u>	<u>\$217,083,201</u>

**GUILFORD COUNTY, NORTH CAROLINA
ANALYSIS OF APPROVED SCHOOL BUDGETS
CURRENT EXPENSE
FISCAL YEAR 1989-90**

	<u>GUILFORD</u>	<u>GREENSBORO</u>	<u>HIGH POINT</u>	<u>TOTAL</u>	
Projected ADM	23,820	20,319	7,822	51,961	
Percentage	45.84%	39.11%	15.05%	100.00%	
<u>Current FY Distribution</u>					<u>FUNDS PROVIDED PER STUDENT</u>
Based on Projected ADM	23,820	20,319	7,822	51,961	
County Appropriations	\$24,402,274	\$20,819,653	\$8,011,654	\$53,233,581	\$1,024.49
Fines and Forfeitures	<u>527,160</u>	<u>449,765</u>	<u>173,075</u>	<u>1,150,000</u>	<u>22.13</u>
TOTAL	<u><u>\$24,929,434</u></u>	<u><u>\$21,269,418</u></u>	<u><u>\$8,184,729</u></u>	<u><u>\$54,383,581</u></u>	<u><u>\$1,046.62</u></u>

	<u>GUILFORD</u>	<u>GREENSBORO</u>	<u>HIGH POINT</u>
Estimated Valuation	\$7,535,000,000	\$7,040,000,000	\$2,250,000,000
Tax Rate	<u>0.0657</u>	<u>0.1239</u>	<u>0.1392</u>
Gross Tax Yield	\$4,950,495	\$8,722,560	\$3,132,000
Less Uncollectible	<u>(99,010)</u>	<u>(174,451)</u>	<u>(62,640)</u>
Net Tax Yield	\$4,851,485	\$8,548,109	\$3,069,360
Plus: Prior Years' Taxes	2,000	5,000	4,000
Interest on Investments	35,000	70,000	20,000
Elderly Tax Exemption Refund	8,000	12,000	9,000
Inventory Tax Refund	<u>560,000</u>	<u>800,000</u>	<u>350,000</u>
Total Supplemental Revenues	\$ 5,456,485	\$ 9,435,109	\$3,452,360
FY 89-90 Per Capita Allocation	<u>24,402,274</u>	<u>20,819,653</u>	<u>8,011,654</u>
Total FY 89-90 Allocations	\$29,858,759	\$30,254,762	\$11,464,014
Less: FY 88-89 Allocations	<u>(28,826,378)</u>	<u>(29,190,448)</u>	<u>(11,008,126)</u>
Amount of Increase (Decrease)	\$1,032,381	\$1,064,314	\$455,888
Percentage Increase (Decrease)	3.58%	3.65%	4.14%

**GUILFORD COUNTY, NORTH CAROLINA
ANALYSIS OF PER PUPIL EXPENDITURES
FOR SCHOOL UNITS
FISCAL YEAR 1989-90 APPROVED BUDGET**

	BUDGETED AMOUNT FY 1988-89	BUDGETED AMOUNT FY 1989-90	AMOUNT OF INCREASE/ (DECREASE)	PERCENTAGE INCREASE/ (DECREASE)
<u>Greensboro Schools</u>				
Total Local Tax Funds	\$29,190,448	\$30,254,762	\$1,064,314	3.65%
Average Daily Membership	20,895	20,319	(576)	(2.76%)
Total Tax Funds Per Student	\$1,397.01	\$1,488.99	\$91.98	6.58%
Total Valuation	\$6,865,000,000	\$7,040,000,000	\$175,000,000	2.55%
Valuation Per Student	\$328,547.50	\$346,473.74	\$17,926.24	5.46%
<u>High Point Schools</u>				
Total Local Tax Funds	\$11,008,126	\$11,464,014	\$455,888	4.14%
Average Daily Membership	8,058	7,822	(236)	(2.93%)
Total Tax Funds Per Student	\$1,366.11	\$1,465.61	\$99.50	7.28%
Total Valuation	\$2,167,000,000	\$2,250,000,000	\$83,000,000	3.83%
Valuation Per Student	\$268,925.29	\$287,650.22	\$18,724.93	6.96%
<u>Guilford County Schools</u>				
Total Local Tax Funds	\$28,826,378	\$29,858,759	\$1,032,381	3.58%
Average Daily Membership	23,889	23,820	(69)	(0.29%)
Total Tax Funds Per Student	\$1,206.68	\$1,253.52	\$46.84	3.88%
Total Valuation	\$7,170,000,000	\$7,535,000,000	\$365,000,000	5.09%
Valuation Per Student	\$300,138.14	\$316,330.81	\$16,192.68	5.40%
<u>Summary - All School Units</u>				
Total Local Tax Funds	\$69,024,952	\$71,577,535	\$2,552,583	3.70%
Average Daily Membership	52,842	51,961	(881)	(1.67%)
Total Tax Funds Per Student	\$1,306.25	\$1,377.52	\$71.27	5.46%
Total Valuation	\$16,202,000,000	\$16,825,000,000	\$623,000,000	3.85%
Valuation Per Student	\$306,612.16	\$323,800.54	\$17,188.38	5.61%

**GUILFORD COUNTY, NORTH CAROLINA
ANALYSIS OF SCHOOL CAPITAL OUTLAY ALLOCATION
FISCAL YEAR 1989-90**

APPROVED CAPITAL OUTLAY	ASBESTOS	REGULAR ALLOCATION	TOTAL
Greensboro City Schools	\$1,853,858	\$2,521,086	\$4,374,944
High Point City Schools	0	970,144	970,144
Guilford County Schools	0	2,954,912	2,954,912
Guilford Technical Community College	<u>0</u>	<u>760,000</u>	<u>760,000</u>
TOTAL	<u><u>\$1,853,858</u></u>	<u><u>\$7,206,142</u></u>	<u><u>\$9,060,000</u></u>

COMMUNITY COLLEGE

ORGANIZATIONAL OBJECTIVES:

Advanced professional, technical, and vocational training beyond the high school is provided at the Guilford Technical Community College. The Community College operates under the direction of the Department of Community Colleges of the State Board of Education and a 12-member Board of Trustees, composed of Guilford County residents. Four trustees are appointed by the local boards of education, four by the Board of County Commissioners, and four by the Governor. Trustees, who serve for staggered eight-year terms, employ the Community College's president and teaching and administrative staffs. These appointments are subject to the approval of the State Board of Education.

GUILFORD TECHNICAL COMMUNITY COLLEGE BUDGET SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$ 0	\$ 0
Supplies	0	0
Services	3,822,969	4,019,846
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL	<u>\$3,822,969</u>	<u>\$4,019,846</u>

DEBT SERVICE - SCHOOLS

ORGANIZATIONAL OBJECTIVES:

Appropriations for School Debt Service are allocated to pay for principal and interest on bond indebtedness including general obligation bonds and notes for capital projects related to the three public school units. Debt Service became a part of the General Fund during FY1987-88 as recommended by the Bond Attorney.

DEBT SERVICE - SCHOOLS BUDGET SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$ 0	\$ 0
Supplies	0	0
Services - Normal	5,956,441	5,713,453
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL	<u>\$5,956,441</u>	<u>\$5,713,453</u>

INTERNAL SERVICES FUND

ORGANIZATIONAL OBJECTIVES:

The Internal Services Fund was created effective July 1, 1981, at the recommendation of the County's external auditors and implemented by the Finance Department. This fund accounts for the goods and services being provided by one County department for another department on a cost reimbursement basis. The separation of these service departments into a separate fund provides meaningful cost benefits reporting of the services actually being rendered and provides a basis for comparing the costs of obtaining the same goods and services from outside vendors.

GUILFORD COUNTY, NORTH CAROLINA
A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
FOR FISCAL YEAR 1989-90

INTERNAL SERVICES FUND	FY 1988-89 FINAL BUDGET	FY 1988-89 ACTUAL AND ESTIMATED	FY 1989-90 APPROVED BUDGET
Buildings	\$2,037,861	\$2,012,825	\$2,178,361
Information Systems	6,119,658	5,631,928	6,312,057
Risk Retention	4,741,926	3,410,791	4,944,998
Security	764,591	761,725	755,948
General Services	865,295	866,849	828,961
Fleet Operations	790,308	810,338	700,303
Telecommunications	<u>1,425,474</u>	<u>1,112,494</u>	<u>1,336,520</u>
TOTAL	<u>\$16,745,113</u>	<u>\$14,606,950</u>	<u>\$17,057,148</u>

BUILDINGS

ORGANIZATIONAL OBJECTIVES:

Manages and upkeeps all County-owned and some leased buildings and facilities including major maintenance, minor building expansions, and remodeling and renovations. In October, 1987, Guilford County resumed maintenance responsibility after contracting with an outside vendor for janitorial and maintenance services.

BUILDINGS DEPARTMENT BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$1,300,329	\$1,507,162
Supplies	285,817	279,824
Services	429,279	372,410
Capital Outlay	16,686	2,000
Depreciation	<u>5,750</u>	<u>16,965</u>
TOTAL	<u>\$2,037,861</u>	<u>\$2,178,361</u>
POSITIONS	62	65

INFORMATION SYSTEMS

ORGANIZATIONAL OBJECTIVES:

The department of Information Systems was established December 1, 1987 to consolidate the functions of two departments 1) Data Processing 2) Systems and Programming. The department of Information Systems operates as an internal services organization providing computer services, technical support, system and programming development and training to Guilford County departments and the administrative offices of Guilford County Schools, High Point City Schools, Greensboro City Schools and Guilford Technical Community College.

INFORMATION SYSTEMS BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$1,633,521	\$1,789,643
Supplies	139,760	115,596
Services	3,972,000	4,333,533
Capital Outlay	318,462	350
Depreciation	<u>55,915</u>	<u>72,935</u>
TOTAL	<u>\$6,119,658</u>	<u>\$6,312,057</u>
POSITIONS	48	49

SECURITY

ORGANIZATIONAL OBJECTIVES:

Security is a supportative service which is instrumental in the delivery of security to all County owned facilities. This department acts as a liaison with contracted security guard force to maximize the efficiency of the security system.

SECURITY BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$259,060	\$276,846
Supplies	2,520	3,200
Services	501,349	475,676
Capital Outlay	1,562	0
Depreciation	<u>100</u>	<u>226</u>
TOTAL	<u>\$764,591</u>	<u>\$755,948</u>
POSITIONS	13	13

GENERAL SERVICES

ORGANIZATIONAL OBJECTIVES:

Provides a centralized service of postage and mail distribution along with varied printing services.

GENERAL SERVICES BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$192,496	\$216,049
Supplies	503,525	476,744
Services	146,164	123,523
Capital Outlay	13,400	0
Depreciation	<u>9,710</u>	<u>12,645</u>
TOTAL	<u>\$865,295</u>	<u>\$828,961</u>
POSITIONS	9	10

FLEET OPERATIONS

ORGANIZATIONAL OBJECTIVES:

Consisting of the Motor Pool and Fuel Center, the Fleet Operations Department has been established to provide user departments a method by which to rent vehicles and also purchase gas when attending various meetings, seminars, etc., that are job related.

The Fleet Operations Department maintains each vehicle in the best possible condition and coordinates with departments in improving the availability of vehicles when the need arises.

FLEET OPERATIONS BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$27,534	\$30,023
Supplies	60,500	51,100
Services	355,904	346,802
Capital Outlay	235,220	12,000
Depreciation	<u>111,150</u>	<u>260,378</u>
TOTAL	<u>\$790,308</u>	<u>\$700,303</u>
POSITIONS	2	2

RISK RETENTION

ORGANIZATIONAL OBJECTIVES:

The Risk Retention Department was established in FY1987-88 as a central accounting of the County's self-funded insurance expense, including Employee Medical, Workmen's Compensation and Liability.

RISK RETENTION BUDGET AND PERSONEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$102,370	\$111,540
Supplies	12,950	11,013
Services	4,622,056	4,821,645
Capital Outlay	4,550	0
Depreciation	<u>0</u>	<u>800</u>
TOTAL	<u>\$4,741,926</u>	<u>\$4,944,998</u>
POSITIONS	4	4

TELECOMMUNICATIONS

ORGANIZATIONAL OBJECTIVES:

Provides a centralized control and accounting for countywide telephone service including the lease purchase of all telephone sets and equipment.

TELECOMMUNICATIONS BUDGET AND PERSONNEL SUMMARY

	FY 1988-89 FINAL <u>BUDGET</u>	FY 1989-90 APPROVED <u>BUDGET</u>
Personnel Services	\$ 0	\$ 0
Supplies	10,350	10,400
Services	963,124	963,569
Capital Outlay	185,000	100,000
Depreciation	<u>267,000</u>	<u>262,551</u>
TOTAL	<u>\$1,425,474</u>	<u>\$1,336,520</u>
POSITIONS	0	0

APPROVED CAPITAL OUTLAY - FISCAL YEAR 1989-90

<u>Department/Description</u>	<u>Quantity</u>	<u>Amount Approved</u>	<u>Total</u>
<u>ADMINISTRATION</u>			
AAY-0531: Computer, Printer/Software	1	\$5,000	<u>\$5,000</u>
<u>LEGAL DEPARTMENT</u>			
AJA-0531: Dictating Machine	1	\$ 742	
AJB-0531: Computer Hardware/Software		103,629	<u>\$104,371</u>
<u>FINANCE</u>			
AKA-0531: File Cabinet, Four Drawer	1	\$ 2,100	
Electronic Scanner	1	1,600	
Computer w/ Printers	3	11,600	<u>\$15,300</u>
<u>REGISTER OF DEEDS</u>			
AMA-0531: Computers/Components		\$7,332	
AMB-0531: Cash Register System	1	7,589	
Computers/Components		7,332	
Typewriter	1	600	<u>\$22,853</u>
<u>EMERGENCY SERVICES</u>			
ANB-0531: JVC Editing VCR	1	\$ 2,400	
JVC Player/Recorder	1	700	
AND-0531: Chairs	6	3,000	
Mobile Radios	7	5,425	

APPROVED CAPITAL OUTLAY - FISCAL YEAR 1989-90

Department/Description	Quantity	Amount Approved	Total
<u>EMERGENCY SERVICES (cont'd)</u>			
ANP-0531:			
Ambulance Remounts	4	\$144,000	
Ambulance, Modular (Complete)	1	55,000	
Cardiac Monitor/Defibrillator	3	20,250	
Heart Sim 2000	1	3,800	
Manikins, Adult	6	7,800	
Manikin, Adult Training	1	1,675	
Medic Unit (Complete)	1	25,000	
Porto-Power Hydraulic Spread Rams	3	2,850	
Porto-Power Hydraulic Wedge Rams	3	1,650	
Stretchers	2	2,000	
Suction Units (Portable)	5	2,500	
Thumper, Mechanical CPR Device	1	5,200	
VHF Portable Radios	10	12,000	
			<u>\$295,250</u>
<u>FACILITIES</u>			
AAN-0531:			
Tables (Lawyers)	7	\$ 4,865	
Ganged Seating	14	14,154	
APB-0531:			
Key Cabinet	1	1,900	
			<u>\$20,919</u>
<u>JUVENILE DETENTION</u>			
ASA-0531:			
Exercise Bike	1	\$700	
			<u>\$700</u>
<u>PLANNING & DEVELOPMENT</u>			
ATF-0531:			
GIS Work Station	1	\$78,500	
			<u>\$78,500</u>
<u>PRISON FARM</u>			
BBA-0531:			
Mowing Tractor	2	\$16,000	
Two-Ton Truck (Replacement)	1	25,000	
			<u>\$41,000</u>

APPROVED CAPITAL OUTLAY - FISCAL YEAR 1989-90

Department/Description	Quantity	Amount Approved	Total
<u>ELECTIONS</u>			
BCA-0531: PC Computer Network	1	\$20,091	<u>\$20,091</u>
<u>LAW ENFORCEMENT</u>			
DA2-0531: Safe	1	\$ 1,000	
DAB-0531: Time Clock	2	1,000	
DAC-0531: Typewriter, Wheelwriter	1	1,300	
DBB-0531: Automobile	1	14,000	
Blue Light (Light Bar)	1	700	
DCC-0531: Light Meter For Photography	1	795	
Van	1	14,000	
DCD-0531: Safe	1	700	
DBA-0531: Automobiles, 4-Door	9	126,000	
Mobile Radio/Sirens	5	13,000	
DCF-0531: Super Hailer Bullhorn	1	750	
Secure Line Barricade Communications System	1	3,500	
Walkie Talkies	5	3,660	
Motorola Rapid Chargers	2	1,260	
Stun Grenades	1	850	
Armor Shield Body Bunker	2	5,904	
DDA-0531: Mobile Radio/Siren	1	2,800	
Van, 12-Passenger	1	18,480	
DEA-0531: Walkie Talkies (Hand Held)	7	5,950	

APPROVED CAPITAL OUTLAY - FISCAL YEAR 1989-90

Department/Description	Quantity	Amount Approved	Total
<u>LAW ENFORCEMENT (cont'd)</u>			
DFA-0531:			
Buffer	1	900	
Microwave Oven	1	750	
Radios	5	4,175	
Desk, Secretarial	2	1,150	
Typewriter, Quietwriter	1	1,100	
DFB-0531:			
Buffers	3	3,600	
Scott Air Packs	5	5,480	
Typewriter	5	5,500	
Van	1	18,000	
DGA-0531:			
Truck, 1/2 Ton, Cab & Chassis	1	12,500	
			<u>\$268,804</u>

PUBLIC HEALTH

251-0531:			
Typewriter	1	\$ 595	
262-0531:			
Automatic Film Processor	1	1,380	
Converting Dental Equipment	1	1,100	
Dental Hand Pieces	1	580	
Typewriter, Wheelwriter III	1	600	
X-Ray Processor	1	1,800	
271-0531:			
Desk, Secretarial	1	540	
28C-0531:			
Incubator	1	850	
28J-0531:			
Exam Table	2	1,800	
Scales, Pediatric	1	1,225	
28L-0531:			
Doplers (Electronic Stethoscopes)	2	1,200	
28N-0531:			
Doplers (Electronic Stethoscopes)	2	1,100	

APPROVED CAPITAL OUTLAY - FISCAL YEAR 1989-90

<u>Department/Description</u>	<u>Quantity</u>	<u>Amount Approved</u>	<u>Total</u>
<u>PUBLIC HEALTH (cont'd)</u>			
340-0531: Typewriter, Wheelwriter	2	1,552	
354-0531: Computer w/ Printer	1	5,763	
356-0531: Shredder	1	599	
358-0531: Typewriter	1	776	
368-0531: Miscellaneous Equipment for Water & Sewer Unit		2,000	
369-0531: Flat File	1	600	
372-0531: Air Sampling Pump	1	2,815	
Flat File	1	716	
Film Calibrator, Automatic	1	650	
Stage Micro Bial Sampler	1	1,535	
Flat File Base	1	118	
Portable Cellular Phone	1	1,000	
			<u>\$30,894</u>

MENTAL HEALTH

50B-0531: Facsimile Machine	1	\$ 2,500	
500-0531: Facsimile Machine	1	2,500	
505-0531: Facsimile Machine	1	2,500	
519-0531: Heavy Duty Washer	1	7,960	
Heavy Duty Dryer	1	3,010	
536-0531: Typewriter (Wheelwriter)	1	800	

APPROVED CAPITAL OUTLAY - FISCAL YEAR 1989-90

Department/Description	Quantity	Amount Approved	Total
<u>MENTAL HEALTH (cont'd)</u>			
53A-0531:			
Bar Sealer	1	565	
Trim Sealer	1	720	
528-0531:			
Bessler Sealer	1	3,200	
Desk, Secretarial	1	540	
Typewriter, Wheelwriter	1	935	
54R-0531:			
Typewriter (Wheelwriter)	1	776	
54V-0531:			
Typewriter (Wheelwriter)	1	776	
550-0531:			
Typewriter (Wheelwriter)	1	776	
			<u>\$27,558</u>
 <u>BUILDINGS</u>			
APD-0531:			
Drum-Type Sewer and Drain Cleaner	1	\$2,000	
			<u>\$2,000</u>
 <u>FLEET OPERATIONS</u>			
ALK-0531:			
Cargo Mini Van	1	\$12,000	
			<u>\$12,000</u>
 <u>TELECOMMUNICATIONS</u>			
ALK-0531:			
Pro Rata Share of Conduit, Duct Wiring, Equipment and System Changes to Serve Newly Constructed, Acquired, Renovated or Expanded Facilities		\$90,000	
Display Sets, Modules and Other Telephone Attachments		10,000	
			<u>\$100,000</u>
TOTAL APPROVED CAPITAL OUTLAY			<u>\$1,045,240</u>

