

*Guilford
County*

**Annual
+ Budget**

1991 - 1992

THE APPROVED OPERATING BUDGET
FISCAL YEAR 1991-92
GUILFORD COUNTY, NORTH CAROLINA



**THE APPROVED ANNUAL OPERATING BUDGET
GUILFORD COUNTY, NORTH CAROLINA**

Fiscal Year beginning July 1, 1991
and ending June 30, 1992

Officially adopted by the Board
of County Commissioners
June 27, 1991

Board of County Commissioners

Steve Arnold
Chairman

W. Dean Dull
Vice Chairman

Katie G. Dorsett

Charles R. Forrester

W. Calvin Hinshaw

James F. Kirkpatrick

Jacqueline R. Manzi

County Administration

John W. Shore
Interim County Manager

J. D. Rowland
Budget Director



Our Vision

At Guilford County, it is our duty to serve and protect our citizens by being:

RESPONSIVE TO: *our citizens; our elected and appointed boards; our co-workers.*

ACCOUNTABLE FOR: *our actions and decisions; the resources we use.*

PROACTIVE TO: *demands for service; long-range needs; financial strength.*

Our Values

To fulfill our vision, we dedicate ourselves to:

EXCELLENCE: *We are committed to perform our duties in a superior way.*

SERVICE: *We will do everything we can to serve the public well.*

INTEGRITY: *We will be honest, fair and lawful in all that we do.*

RESPECT: *We will uphold the dignity and rights of every individual.*

STEWARDSHIP: *We will wisely manage all resources entrusted to us.*

TEAMWORK: *We will work in a cohesive, complementary way.*

EFFICIENCY: *We will render quality services in the most economical way.*



GUILFORD COUNTY

County Manager's Budget Message May 28, 1991

The Guilford County Budget being presented for your consideration represents a budget totaling \$206,570,286 for FY 1991-92. This is a decrease from the FY 1990-91 budget of \$7,172,033, or 3.36%. This budget permits a decrease in the County-wide tax rate of \$.0413, from \$.6055 to \$.5642. This represents the budget prior to any shift of school funding from district taxes to the countywide tax. The shift will add \$10,371,733 to the County-wide budget with a corresponding reduction in school district funding and appropriate changes in tax rates.

School funding is set according to the School Funding Incentive Policy adopted by the Commissioners in March. Under that policy, school funding was to be reduced by five percent for the upcoming fiscal year. The Board of Commissioners have pledged to return to the school systems money saved by the elimination of non-instructional positions, plus an incentive bonus. The policy also called for a shift in tax supported funding from the school district taxes to the county-wide tax, thereby supporting students more equitably. Additionally the Greensboro City School District Tax was to be reduced to zero in an effort to reduce the large fund balance which has accumulated over a number of years. Each aspect of this policy has been incorporated into this budget. The shift of the \$10,371,733 transfers \$.0569 from each supplemental school district tax to the County-wide tax rate making the County-wide rate \$.6211. This transfer reduces the Greensboro School District tax rate to \$.0662 (further reduced to \$.0 to lower fund balance), the High Point School District tax rate is reduced to \$.0832, and the County School District tax rate is reduced to \$.0. The net effect of the reduced countywide rate and the school funding policy is that the combined County-wide and school district supplemental tax rate for residents of the Greensboro School District has been reduced by \$.1083; High Point School District residents show a reduction of \$.0404; and residents of the Guilford County School District have a combined tax rate reduction of \$.0501.

Budgeting for non-education functions was conducted under a policy directive of the Board of Commissioners to reduce the size and expense of county government. County departments were given a starting point of the amount of County funding they received at the beginning of FY 90-91 and instructed to propose incremental reductions from this figure. The starting point itself represented an actual cut in the operating budgets of departments since no allowances were made for annualized salary increase, new positions that became effective during the year, and inflationary increases for goods and services normally allowed for in budgeting. In addition, some departments had to absorb losses in revenue that they are now experiencing or anticipate. Planning and Development is an example of a department impacted by revenue loss due to a decrease in building activity and concurrent decline in fees collected. The department had to offset a revenue loss of \$132,000, which, coupled with cuts in personnel and programs, results in Planning and Development's proposed 1991-92 budget being \$2,421,301, or 8.64 percent, lower than its 1990-91 budget.

Spending for non-education functions has been reduced by \$3,025,000, or 2.07 percent. This has been achieved despite mandated increases in appropriations for AFDC (\$772,176), Medical Assistance (\$554,766), Special Assistance to Adults (\$277,982) and a \$1.7 million increase in debt service. The tax impact of these mandated increases is \$.0187. The reduction was achieved by eliminating 132 positions from county government with a savings in personnel costs of over \$3.6 million. The hiring freeze adopted by this Board in December will allow this level of reductions in positions without having to lay off large numbers of employees. Further economies were realized through cuts in the operating expenses of almost all departments and foregoing a cost-of-living increase for County employees.

The budget provides for:

- \$50,000 funding to develop specifications for a new radio system to be purchased jointly with the City of Greensboro. The proposed radio system will replace the outdated systems currently being used by Law Enforcement and Emergency Services. A decision will need to be reached during the upcoming year on whether to proceed with purchase of the system. Installation of the system will require three years.
- The Board has directed that a study be conducted during the upcoming fiscal year to determine the best use of the Prison Farm. Continuing to operate the Farm in its present capacity, selling the land, and developing the land for some other use are among the options to be explored. While this study does not have a fiscal impact on this budget, the results of the study and decisions by the Board will impact future budgets.
- The initiative begun by the Commissioners during the past year to modernize both the program and facilities at the Animal Shelter is being continued without significantly increasing levels of expenditures. The hiring of a Veterinarian/Administrator for the Shelter and an improved working relationship with the Guilford County Humane Society promises to lead to greatly improved services and facilities.
- In response to the suggestion of the County's external auditors, funding is in the budget to create a position of Risk Manager for Guilford County. This will centralize the many "insurance"-related functions that are currently scattered throughout county government.
- The Pretrial Release Program endorsed by the Board of Commissioners during this past year is funded in this budget. This program is an effort to control the growth of our jail population. If successful, it will allow the stretching out of expenditures for future jail construction.
- Following the policy of a number of years, appropriations for capital spending are being maintained. This policy is intended to insure that capital projects exert a consistent level of impact on the tax rate. Continuation of this policy is prudent given the capital expenditures anticipated by the County in future years .


This budget is presented with a number of cautions to the Board and the citizens of Guilford County:

- A careful line-item by line-item analysis of non-personnel costs will reveal that the operating resources have been reduced from the prior year. This, coupled with the reduction in personnel listed above, has not been completely offset by reductions in programs and services. The net result is that the County will be providing a similar level of service with much fewer resources. This could result in an unacceptable deterioration of program quality, spurring demands for

higher appropriations in future years. To avoid this eventuality, efforts must be made during the coming year to achieve efficiencies by restructuring administration and service delivery. Another alternative would be the elimination of certain services.

- Guilford County has prudently managed its health care costs during past years by adopting a self-funded program which controlled costs aggressively and monitored utilization of the program. The result has been a "best buy" for the taxpayers of Guilford County. Unfortunately, health care costs are bigger than Guilford County government. The continued rise in these expenses has adversely impacted all employers and is being felt by our health care plan. In April the Board adopted a cautious, "wait and see" approach rather than pass major increases in costs on to the County or to employees. This situation will require close monitoring during the coming year and a willingness for the Board to make adjustments as warranted.
- The \$1.7 million increase in debt service for this fiscal year was absorbed without impacting the tax rate. This was accomplished by cuts in non-education expenses. The projected trend for debt service shows an increase of \$2 million for FY '93, a decrease of \$500,000 for FY '94, an increase of \$1.8 million for FY '95, followed by a downward trend beginning with FY '96. A policy decision awaits the Board on how best to deal with those increases - do you offset the debt service with continued cuts in County government or accommodate the debt with tax increases?

Casting a shadow over this entire budget is the specter of action by State government to partially solve its fiscal dilemma by placing it on the backs of local governments. A grab of local revenues during the 1990-91 fiscal year has already cost the taxpayers of Guilford County in excess of \$1.2 million. Proposed cuts in State funding are already forcing Commissioners to re-examine their adopted policy on school funding, potentially resulting in local tax dollars being used to offset State budget cuts. Of particular concern to Guilford County - and all other local governments - are proposals being considered which would raid local revenues in an effort to balance the State budget. Due to uncertainty surrounding decisions yet to be made by the State Legislature and the impact of these decisions on our revenues, I am recommending that action adopting a tax rate to implement this budget be postponed until our revenue picture is clearer.



John W. Shore
Interim County Manager

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EXPLANATION OF THE BUDGET PRESENTATION FOR 1991-92

INTRODUCTION:

The FY1991-92 operating budget as approved by the board of County Commissioners on June 27, 1991, 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 and agencies that provide services which contribute to the basic human needs of citizens in the areas of public health, mental health, social services and other services designed to support a productive and sustained quality of life. Largely supported with state and federal funds, many of these programs are mandated by the state and federal governments.

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 majority of revenues that support these services.

EDUCATION:

This section summarizes the County's financial support to the current operating expenses and capital outlay needs of Greensboro Public Schools, High Point Public Schools, County Public Schools and Guilford Technical Community College. Also, included are debt service payments for bonds authorized and issued for public school facilities. Funding for education on the local level comes primarily from property taxes.

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

GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS

APPROVED BUDGET FY1991-92

DEPARTMENT BY FUNCTION	ACTUAL EXPENDITURES FY1989-90	ADOPTED BUDGET FY1990-91	AMENDED BUDGET FY1990-91	REQUESTED BUDGET FY1991-92	RECOMMENDED BUDGET FY1991-92	APPROVED BUDGET FY1991-92	+/- % 7/1/91
GENERAL GOVERNMENT							
COUNTY COMMISSIONERS	169,683	195,960	304,419	170,203	168,754	170,194	-13.15%
COUNTY ADMINISTRATION	2,068,122	3,215,520	3,935,784	3,139,322	3,027,826	3,005,199	-6.54%
LEVY TRANSFER TO							
OTHER FUNDS	760,000	722,000	722,000	685,900	685,900	685,900	-5.00%
CAPITAL OUTLAY	5,000,000	5,017,040	4,917,040	4,817,040	4,817,040	3,882,000	-22.62%
SPECIAL AGENCIES-OTHER	929,175	897,795	900,295	672,150	599,240	603,990	-32.73%
TAX DEPARTMENT	4,386,164	4,627,799	5,266,218	4,617,792	4,487,929	4,503,589	-2.68%
LEGAL DEPARTMENT	1,378,578	1,648,722	1,765,562	1,689,352	1,706,578	1,714,849	4.01%
FINANCE DEPARTMENT	2,942,362	3,233,964	3,435,560	3,248,219	3,170,706	3,176,106	-1.79%
PURCHASING DEPARTMENT	335,479	333,685	358,963	358,707	351,995	353,435	5.92%
REGISTER OF DEEDS	1,335,026	1,342,714	1,342,714	1,306,594	1,223,431	1,251,255	-6.81%
FACILITIES DEPARTMENT	2,887,197	3,504,173	3,625,641	3,477,228	3,301,309	3,301,309	-5.79%
PLANNING DEPARTMENT	986,687	1,114,723	1,135,577	1,060,770	934,404	938,004	-15.85%
PERSONNEL DEPARTMENT	996,904	1,098,044	1,108,431	981,604	928,381	931,621	-15.16%
BOARD OF ELECTIONS	1,067,744	1,177,425	1,845,028	1,401,706	1,423,016	1,424,816	21.01%
DEBT SERVICE - COUNTY	5,871,213	5,795,250	5,795,250	7,893,432	7,893,432	7,493,432	29.30%
PARKS AND RECREATION	155,033	412,372	614,772	629,040	521,128	521,128	26.37%
GEOGRAPHIC INFORMATION SYSTEM	282,307	429,035	475,385	450,385	407,583	407,763	-4.96%
SUB-TOTAL	31,551,674	34,766,221	37,548,639	36,599,444	35,648,652	34,364,590	-1.16%
LESS: Levy Transfer to Other Funds	(760,000)	(722,000)	(722,000)	(685,900)	(685,900)	(685,900)	-5.00%
TOTAL GENERAL GOVERNMENT	30,791,674	34,044,221	36,826,639	35,913,544	34,962,752	33,678,690	-1.07%

GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS

APPROVED BUDGET FY1991-92

DEPARTMENT BY FUNCTION	ACTUAL EXPENDITURES FY1989-90	ADOPTED BUDGET FY1990-91	AMENDED BUDGET FY1990-91	REQUESTED BUDGET FY1991-92	RECOMMENDED BUDGET FY1991-92	APPROVED BUDGET FY1991-92	+/- % 7/1/91
HUMAN SERVICES							
SPECIAL AGENCIES							
-HUMAN SERVICES	1,813,348	1,909,230	2,027,089	1,730,241	1,636,390	1,680,083	-12.00%
COOPERATIVE EXTENSION	371,094	610,699	610,699	583,431	476,013	476,013	-22.05%
PUBLIC HEALTH	14,542,879	17,082,510	17,349,299	17,307,179	16,856,114	16,674,279	-2.39%
MENTAL HEALTH	19,876,533	21,704,494	22,520,082	20,556,629	20,656,419	20,735,496	-4.46%
SOCIAL SERVICES	21,058,887	24,206,511	24,609,902	25,755,857	24,943,921	25,082,501	3.62%
SPECIAL ASSISTANCE TO ADULTS AID TO FAMILIES WITH DEPENDENT CHILDREN	1,092,734	1,155,883	1,226,883	1,433,865	1,433,865	1,433,865	24.05%
MEDICAL ASSISTANCE	2,928,302	3,436,609	3,656,609	3,771,798	3,771,798	3,771,798	9.75%
	3,203,328	4,000,974	4,022,541	4,555,740	4,555,740	4,555,740	13.87%
TOTAL HUMAN SERVICES	64,887,105	74,106,910	76,023,104	75,694,740	74,330,260	74,409,775	0.41%
PUBLIC SAFETY							
SPECIAL AGENCIES							
-PUBLIC SAFETY	239,539	133,075	225,563	108,888	96,208	96,208	-27.70%
ENVIRONMENTAL HEALTH	1,638,114	1,863,627	1,936,945	1,873,307	1,674,687	1,419,748	-23.82%
EMERGENCY SERVICES	5,686,810	6,286,848	6,529,157	6,454,950	6,436,815	6,588,507	4.80%
JUVENILE CENTER	588,694	619,271	620,871	634,658	609,447	612,777	-1.05%
INSPECTIONS	1,151,427	1,135,144	1,136,673	1,155,117	1,131,382	1,135,342	0.02%
SOIL SCIENTIST	245,863	259,218	267,818	259,846	261,434	262,334	1.20%
ENVIRONMENTAL SERVICES	102,040	181,896	97,364	95,057	94,081	94,441	-48.08%
PRISON FARM	1,039,449	1,173,111	1,227,504	1,223,083	1,153,375	1,156,615	-1.41%
LAW ENFORCEMENT	14,379,010	16,190,502	16,642,149	16,734,147	16,409,815	16,469,035	1.72%
ANIMAL SHELTER	252,314	391,440	493,018	373,131	400,000	401,620	2.60%
SOLID WASTE	1,706	0	80,000	60,000	60,000	95,000	
SOIL & WATER CONSERVATION	69,980	140,005	140,005	101,549	99,286	99,646	-28.83%
SPECIAL ASSESSMENTS	14,768	30,000	30,000	30,000	30,000	30,000	
TOTAL PUBLIC SAFETY	25,409,714	28,404,137	29,427,067	29,103,733	28,456,530	28,461,273	0.20%

GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS

APPROVED BUDGET FY1991-92

DEPARTMENT BY FUNCTION	ACTUAL EXPENDITURES FY1989-90	ADOPTED BUDGET FY1990-91	AMENDED BUDGET FY1990-91	REQUESTED BUDGET FY1991-92	RECOMMENDED BUDGET FY1991-92	APPROVED BUDGET FY1991-92	+/- %
=====							
EDUCATION							
PUBLIC SCHOOLS'							
CURRENT EXPENSE	53,233,581	53,233,581	53,233,581	62,495,631	59,995,254	63,240,752	18.80%
CAPITAL OUTLAY	8,999,568	9,222,000	24,524,209	42,196,488	8,985,900	8,985,900	-2.56%
GUILFORD TECHNICAL COMMUNITY							
COLLEGE	4,092,627	4,647,432	4,647,432	4,549,151	4,415,060	4,415,060	-5.00%
DATA PROCESSING SUPPORT	369,139	600,000	600,000	576,788	570,000	0	
DEBT SERVICE - SCHOOLS	5,713,453	5,497,250	5,497,250	5,226,263	5,226,263	5,226,263	-4.93%

TOTAL EDUCATION	72,408,368	73,200,263	88,502,472	115,044,321	79,192,477	81,867,975	11.84%

TOTAL COUNTYWIDE BUDGET	193,496,861	209,755,531	230,779,282	255,756,338	216,942,019	218,417,713	4.13%
=====							

GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS

APPROVED BUDGET FY1991-92

SPECIAL AGENCIES	ACTUAL EXPENDITURES FY1989-90	ADOPTED BUDGET FY1990-91	AMENDED BUDGET FY1990-91	REQUESTED BUDGET FY1991-92	RECOMMENDED BUDGET FY1991-92	APPROVED BUDGET FY1991-92	+/- %
=====							
SPECIAL AGENCIES - OTHER							
United Arts:							
Greensboro	47,500	50,000	50,000				
Greensboro Pledge	47,500	52,500	52,500	50,000	50,000	50,000	-4.76%
High Point	28,500	30,000	30,000				
High Point Discovery	50,000						
Tannenbaum Park	63,175	69,825	69,825				
Eastern Music Festival	10,000	10,000	10,000				
N. C. Shakesphere Festival	25,000	10,000	10,000				
Greensboro Historic Museum	4,750	5,000	5,000				
High Point Historic Society	4,750	5,000	5,000				
Libraries - Greensboro	243,000	267,300	267,300	267,300	267,300	267,300	
High Point	105,000	110,000	110,000	110,250	110,000	110,000	
Jamestown	0	0	0	64,600	5,000	5,000	
Greensboro Business Center	50,000	50,000	50,000				
Greensboro Economic Dev.	130,000	130,000	130,000	130,000	117,000	117,000	-10.00%
High Point Economic Dev.	50,000	50,000	50,000	50,000	45,000	45,000	-10.00%
TRIAD Horizons	10,000	8,170	8,170	9,690	9,690	9,690	18.60%
High Point DIRECTIONS	35,000	25,000	27,500				
Greensboro VISIONS	25,000	25,000	25,000				

SUB-TOTAL SPECIAL AGENCIES	929,175	897,795	900,295	681,840	603,990	603,990	-32.73%
- OTHER							

GUILFORD COUNTY NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS

APPROVED BUDGET FY1991-92

SPECIAL AGENCIES	ACTUAL EXPENDITURES FY1989-90	ADOPTED BUDGET FY1990-91	AMENDED BUDGET FY1990-91	REQUESTED BUDGET FY1991-92	RECOMMENDED BUDGET FY1991-92	APPROVED BUDGET FY1991-92	+/- % 7/1/91
SPECIAL AGENCIES - HUMAN SERVICES							
Dial-A-Lift	20,000	20,000	20,000	20,000	18,000	18,000	-10.00%
Youth Focus	692,164	728,711	781,831	682,806	682,806	726,499	-0.30%
Youth Unlimited	50,350	55,119	55,119	50,119	50,119	50,119	-9.07%
S/E Greensboro Council	24,187	24,187	24,187	21,769	21,769	21,769	-10.00%
Salvation Army Boys & Girls Club	59,850	64,037	64,037	66,037	66,037	66,037	3.12%
Volunteer to Courts	1,000	1,000	1,000	10,000	900	900	-10.00%
USOA	104,068	93,557	93,557	93,000	84,201	84,201	-10.00%
Guilford Native Americans Communication Center for Deaf	20,000	30,000	30,000	27,000	27,000	27,000	-10.00%
89,200	89,200	89,200	110,340	80,280	80,280	80,280	-10.00%
GATE	454,465	499,000	563,739	347,052	342,052	342,052	-31.45%
Family Service-H.P.	30,000	40,000	40,000	40,000	36,000	36,000	-10.00%
Family Service-Greensboro	32,150	43,019	43,019	40,868	38,566	38,566	-10.35%
Summit House	25,000	25,000	25,000	23,750	22,500	22,500	-10.00%
Project Uplift	27,250	25,000	25,000	22,500	22,500	22,500	-10.00%
Greensboro Housing Authority	93,433	94,000	94,000	83,000	83,000	83,000	-11.70%
One Step Further	43,400	47,400	47,400	52,000	42,660	42,660	-10.00%
United Cerebral Palsy	0	20,000	20,000	40,000	18,000	18,000	-10.00%
Guilford County Community Action	0	10,000	10,000				
Miscellaneous	46,831						
SUB-TOTAL SPECIAL AGENCIES - HUMAN SERVICES	1,813,348	1,909,230	2,027,089	1,730,241	1,636,390	1,680,083	-12.00%

GUILFORD COUNTY, NORTH CAROLINA
COMPARATIVE ANALYSIS OF DEPARTMENTAL BUDGETS

APPROVED BUDGET FY1991-92

SPECIAL AGENCIES	ACTUAL EXPENDITURES FY1989-90	ADOPTED BUDGET FY1990-91	AMENDED BUDGET FY1990-91	REQUESTED BUDGET FY1991-92	RECOMMENDED BUDGET FY1991-92	APPROVED BUDGET FY1991-92	+/- % 7/1/91
=====							
SPECIAL AGENCIES - PUBLIC SAFETY							
National Guard-Greensboro	4,922	5,000	5,000	5,000			
National Guard-High Point	5,897	6,000	6,000	6,000			
Highways & Streets	114,762	0	92,488				
Forestry	13,893	14,800	14,800	15,000	13,320	13,320	-10.00%
Emergency Mgt. Assistance	100,065	107,275	107,275	82,888	82,888	82,888	-22.73%

SUB-TOTAL SPECIAL AGENCIES - PUBLIC SAFETY	239,539	133,075	225,563	108,888	96,208	96,208	-27.70%

TOTAL-SPECIAL AGENCIES	2,982,062	2,940,100	3,152,947	2,520,969	2,336,588	2,380,281	-19.04%
=====							

GUILFORD COUNTY, NORTH CAROLINA

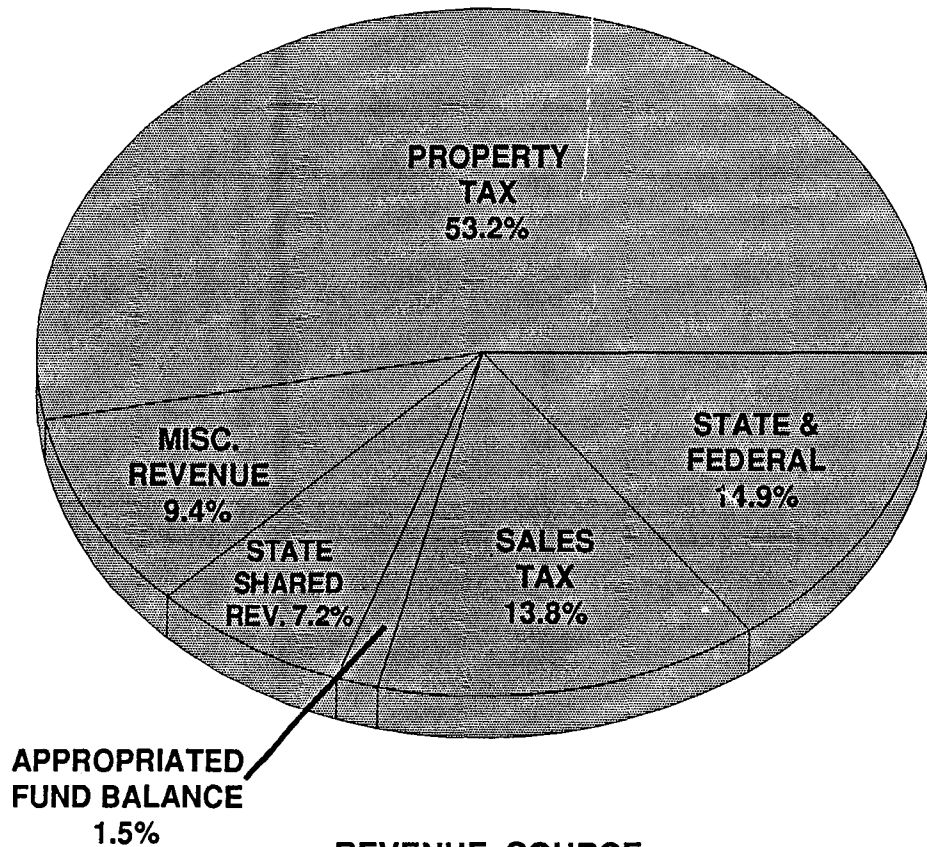
**COMPARATIVE SUMMARY OF TAX RATES
FY 1980-81 THRU FY 1991-92**

Fiscal Year	Estimated Countywide Valuation	Countywide Tax Rate	Increase/ (Decrease)	GREENSBORO SCHOOL DISTRICT			HIGH POINT SCHOOL DISTRICT			COUNTY SCHOOL DISTRICT		
				District Tax Rate	Combined Tax Rate	Increase/ (Decrease)	District Tax Rate	Combined Tax Rate	Increase/ (Decrease)	District Tax Rate	Combined Tax Rate	Increase/ (Decrease)
*1980-81	8,525,000,000	0.3421		0.3108	0.6529		0.2890	0.6311		0.2296	0.5717	
1981-82	8,790,000,000	0.4174	0.0753	0.2153	0.6327	(0.0202)	0.1762	0.5936	(0.0375)	0.1203	0.5377	(0.0340)
1982-83	9,175,000,000	0.4424	0.0250	0.2153	0.6577	0.0250	0.1762	0.6186	0.0250	0.1203	0.5627	0.0250
1983-84	9,630,000,000	0.4599	0.0175	0.2153	0.6752	0.0175	0.1762	0.6361	0.0175	0.1203	0.5802	0.0175
1984-85	9,920,000,000	0.6095	0.1496	0.0931	0.7026	0.0274	0.0931	0.7026	0.0665	0.0000	0.6095	0.0293
1985-86	10,500,000,000	0.6395	0.0300	0.1423	0.7818	0.0792	0.1131	0.7526	0.0500	0.0462	0.6857	0.0762
1986-87	11,120,000,000	0.6500	0.0105	0.1573	0.8073	0.0255	0.1431	0.7931	0.0405	0.0762	0.7262	0.0405
1987-88	11,400,000,000	0.8200	0.1700	0.1000	0.9200	0.1127	0.1000	0.9200	0.1269	0.0160	0.8360	0.1098
*1988-89	16,202,000,000	0.5704	(0.2496)	0.1126	0.6830	(0.2370)	0.1209	0.6913	(0.2287)	0.0657	0.6361	(0.1999)
1989-90	16,825,000,000	0.5678	(0.0026)	0.1239	0.6917	0.0087	0.1392	0.7070	0.0157	0.0657	0.6335	(0.0026)
1990-91	17,685,000,000	0.6055	0.0377	0.1239	0.7294	0.0377	0.1392	0.7447	0.0377	0.0657	0.6712	0.0377
1991-92	18,600,000,000	0.6274	0.0219	0.0201	0.6475	(0.0819)	0.0873	0.7147	(0.0300)	0.0000	0.6274	(0.0438)

*Revaluation years

GUILFORD COUNTY, NORTH CAROLINA

WHERE THE MONEY COMES FROM

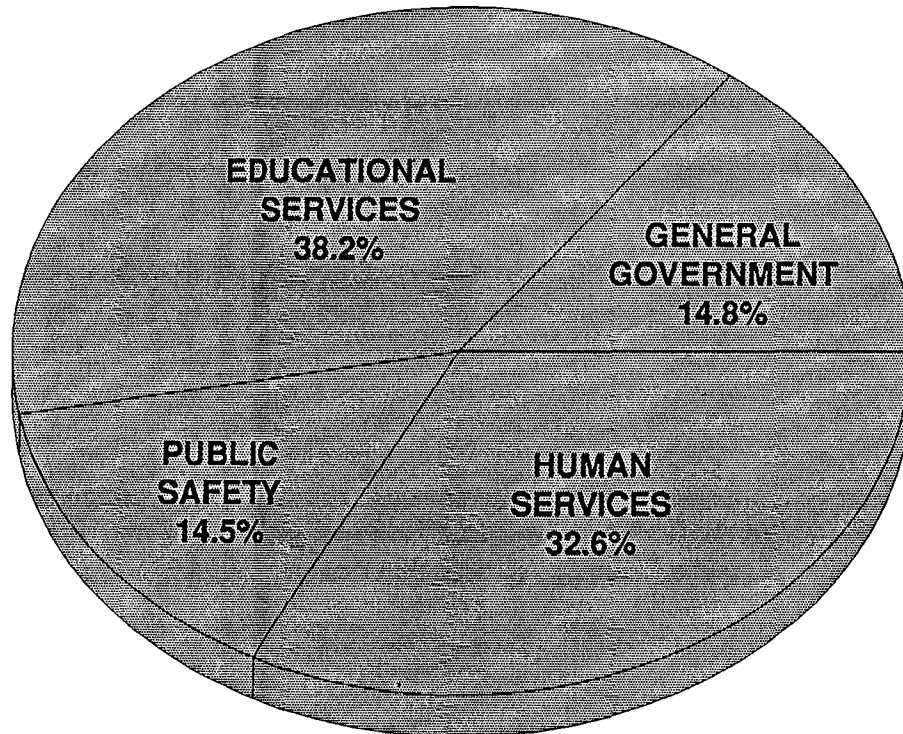


REVENUE SOURCE

PROPERTY TAX	\$121,354,241
STATE & FEDERAL AID	34,014,046
SALES TAX	31,400,000
APPROPRIATED FUND BALANCE	3,393,300
STATE SHARED REVENUE	16,499,413
MISCELLANEOUS REVENUE	21,515,150
<u>TOTAL</u>	<u>\$228,176,150</u>

GUILFORD COUNTY, NORTH CAROLINA

WHERE THE MONEY GOES



APPROPRIATIONS

EDUCATIONAL SERVICES	\$ 87,054,531
HUMAN SERVICES	74,409,775
GENERAL GOVERNMENT	33,678,690
PUBLIC SAFETY	33,033,154
<u>TOTAL</u>	<u>\$228,176,150</u>

SCHEDULE I

GUILFORD COUNTY, NORTH CAROLINA
 A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
 FOR FISCAL YEAR 1991-92

SUMMARY - BY FUND	FY1989-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET	INCREASE/ (DECREASE)
COUNTYWIDE FUNDS:				
GENERAL	185,257,293	206,977,073	210,117,713	3,140,640
SCHOOL CAPITAL OUTLAY	8,999,568	24,524,209	8,985,900	(15,538,309)
SUB-TOTAL	194,256,861	231,501,282	219,103,613	(12,397,669)
LESS: LEVY TRANSFER TO OTHER FUNDS	(760,000)	(722,000)	(685,900)	36,100
TOTAL COUNTYWIDE BUDGET	193,496,861	230,779,282	218,417,713	(12,361,569)

INTERNAL SERVICES FUND:

DEPARTMENT

BUILDINGS	2,244,504	2,574,920	2,316,961	(257,959)
INFORMATION SYSTEMS	5,962,273	7,821,276	5,981,914	(1,839,362)
SECURITY	768,617	996,771	923,415	(73,356)
GENERAL SERVICES	838,098	964,296	859,473	(104,823)
FLEET OPERATIONS	655,049	778,643	534,637	(244,006)
RISK RETENTION	4,662,949	6,292,005	6,101,588	(190,417)
TELECOMMUNICATIONS	1,315,660	1,480,631	1,456,398	(24,233)
TOTAL INTERNAL SERVICES	16,447,150	20,908,542	18,174,386	(2,734,156)

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 ALLOCATIONS
 FY1991-92
 (estimated countywide valuation \$18,600,000,000)

RURAL FIRE DISTRICTS AND SANITARY DISTRICT	FY1991-92 APPROVED BUDGET	ESTIMATED TAX RATES REQUIRED FOR \$100.00 VALUATION
ALAMANCE COMMUNITY FIRE PROTECTION DISTRICT	289,463	0.0750
BATTLEGROUND FIRE PROTECTION DISTRICT	187,779	0.0850
CLIMAX FIRE PROTECTION DISTRICT	29,721	0.0805
NO. 18 FIRE PROTECTION DISTRICT	109,548	0.0731
GUIL-RAND FIRE PROTECTION DISTRICT	53,939	0.0757
GUILFORD COLLEGE COMMUNITY FIRE PROTECTION DISTRICT	785,079	0.0934
KIMESVILLE FIRE PROTECTION DISTRICT	31,180	0.1000
MCLEANSVILLE FIRE PROTECTION DISTRICT	246,416	0.0800
OAK RIDGE FIRE PROTECTION DISTRICT	158,566	0.0800
PINECROFT SEDGEFIELD FIRE PROTECTION DISTRICT	618,071	0.0718
PLEASANT GARDEN FIRE PROTECTION DISTRICT	234,397	0.0750
RANKIN FIRE PROTECTION DISTRICT (NO. 13)	398,988	0.0900
STOKESDALE FIRE PROTECTION DISTRICT	50,975	0.0500
SUMMERFIELD FIRE PROTECTION DISTRICT	278,967	0.0900
FIRE DISTRICT NO. 14 FIRE PROTECTION DISTRICT	100,845	0.1000
COLFAX FIRE PROTECTION DISTRICT	402,588	0.1000
FRIEDENS COMMUNITY FIRE PROTECTION DISTRICT (NO.28)	36,038	0.0800
WHITSETT FIRE PROTECTION DISTRICT	168,099	0.0650
NORTHEAST FIRE PROTECTION DISTRICT	175,228	0.0877
MOUNT HOPE COMMUNITY FIRE PROTECTION DISTRICT	84,126	0.0800
SOUTHEAST FIRE PROTECTION DISTRICT	62,000	0.1000
JULIAN FIRE PROTECTION DISTRICT	24,591	0.0857
SEDFIELD SANITARY DISTRICT	45,277	0.0400

SCHEDULE II (continued)

GUILFORD COUNTY, NORTH CAROLINA
 SPECIAL DISTRICT TAX RATES AND ALLOCATIONS
 FY1991-92
 (estimated countywide valuation \$18,600,000,000)

SPECIAL SCHOOL DISTRICTS	FY1991-92 APPROVED BUDGET	ESTIMATED TAX RATES REQUIRED FOR \$100.00 VALUATION

GREATER GREENSBORO SCHOOL DISTRICT revenue distributed from 1990 tax levy and other revenue	2,256,592	0.0201
HIGH POINT SPECIAL SCHOOL DISTRICT revenue distributed from 1990 tax levy and other revenue	2,371,964	0.0873
GUILFORD COUNTY SCHOOL SPECIAL DISTRICT revenue distributed from 1990 tax levy and other revenue	558,000	0.0000
SPECIAL OPERATING FUNDS		
INTERNAL SERVICES FUND	18,174,386	
COUNTY BUILDING CONSTRUCTION FUND	3,882,000	
LAW ENFORCEMENT SEPARATION ALLOWANCE FUND	100,000	
SUMMARY - ALL FUNDS		
COUNTYWIDE FUNDS	218,417,713	0.6274
FIRE AND SANITARY DISTRICTS	4,571,881	
SPECIAL SCHOOL DISTRICTS	5,186,556	
SPECIAL OPERATING FUNDS	22,156,386	

SUB-TOTAL	250,332,536	
LESS: Interfund Transfers	(3,982,000)	
LESS: Internal Services Fund	(18,174,386)	

TOTAL	\$228,176,150	
	=====	

SCHEDULE III

GUILFORD COUNTY, NORTH CAROLINA
 A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
 FOR FISCAL YEAR 1991-92

SUMMARY OF ALL COUNTYWIDE FUNDS BY REVENUE & APPROPRIATIONS	FY1989-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
REVENUE BY SOURCE:			
APPROPRIATED FUND BALANCE	29,175,351	12,252,031	3,000,000
PROPERTY TAX	95,004,397	104,428,785	113,858,554
1% SALES TAX	19,067,790	19,500,000	19,000,000
1/2% SALES TAX	12,380,962	12,400,000	12,400,000
STATE AND FEDERAL AID	31,857,234	42,089,377	34,014,046
STATE SHARED REVENUE	14,054,117	14,080,863	14,695,863
LEVY TRANSFER FROM GENERAL FUND	760,000	722,000	685,900
SALE OF BONDS	0	1,800,000	0
MISCELLANEOUS	21,263,823	24,228,226	21,449,250
SUB-TOTAL	223,563,674	231,501,282	219,103,613
LESS: LEVY TRANSFER TO OTHER FUNDS	(760,000)	(722,000)	(685,900)
TOTAL REVENUE	222,803,674	230,779,282	218,417,713
APPROPRIATIONS BY PURPOSE:			
PERSONNEL SERVICES	62,697,909	71,432,826	72,930,984
SUPPLIES	4,037,263	5,683,329	4,687,769
SERVICES	36,765,096	42,756,748	36,414,702
LEVY TRANSFER TO OTHER FUNDS	760,000	722,000	685,900
CAPITAL OUTLAY	1,480,900	2,649,808	392,885
HUMAN RESOURCES ASSISTANCE	10,236,112	13,958,849	14,629,966
DEBT SERVICE	11,584,666	11,292,500	12,719,695
*SCHOOL CURRENT EXPENSE	57,695,347	58,481,013	67,655,812
SCHOOL CAPITAL OUTLAY	8,999,568	24,524,209	8,985,900
SUB-TOTAL	194,256,861	231,501,282	219,103,613
LESS: LEVY TRANSFER TO OTHER FUNDS	(760,000)	(722,000)	(685,900)
TOTAL APPROPRIATIONS	193,496,861	230,779,282	218,417,713

*Includes Data Processing Expense

SCHEDULE III-A

GUILFORD COUNTY, NORTH CAROLINA
 A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
 FOR FISCAL YEAR 1991-92

GENERAL FUND	FY1989-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
REVENUE BY SOURCE:			
APPROPRIATED FUND BALANCE	24,134,188	7,018,113	3,000,000
PROPERTY TAX	95,004,397	104,428,785	113,858,554
1% SALES TAX	19,067,790	19,500,000	19,000,000
1/2% SALES TAX	6,192,503	6,200,000	6,200,000
STATE AND FEDERAL AID	29,916,250	33,250,361	31,914,046
STATE SHARED REVENUE	14,054,117	14,080,863	14,695,863
MISCELLANEOUS	20,940,191	22,498,951	21,449,250
SUB-TOTAL	209,309,436	206,977,073	210,117,713
LESS: LEVY TRANSFER TO OTHER FUNDS	(760,000)	(722,000)	(685,900)
TOTAL REVENUE	208,549,436	206,255,073	209,431,813

APPROPRIATIONS BY PURPOSE:

PERSONNEL SERVICES	62,697,909	71,432,826	72,930,984
SUPPLIES	4,037,263	5,683,329	4,687,769
SERVICES	36,765,096	42,756,748	36,414,702
LEVY TRANSFER TO OTHER FUNDS	760,000	722,000	685,900
CAPITAL OUTLAY	1,480,900	2,649,808	392,885
HUMAN RESOURCES ASSISTANCE	10,236,112	13,958,849	14,629,966
DEBT SERVICE	11,584,666	11,292,500	12,719,695
*SCHOOL CURRENT EXPENSE	57,695,347	58,481,013	67,655,812
SUB-TOTAL	185,257,293	206,977,073	210,117,713
LESS: LEVY TRANSFER TO OTHER FUNDS	(760,000)	(722,000)	(685,900)
TOTAL APPROPRIATIONS	184,497,293	206,255,073	209,431,813

*Includes Data Processing Expense

SCHEDULE III-B

GUILFORD COUNTY, NORTH CAROLINA
 A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
 FOR FISCAL YEAR 1991-92

SCHOOL CAPITAL OUTLAY	FY1989-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
REVENUE BY SOURCE:			
APPROPRIATED FUND BALANCE	5,041,163	5,233,918	0
SALE OF BONDS	0	1,800,000	0
1/2% SALES TAX	6,188,459	6,200,000	6,200,000
LEVY TRANSFER FROM GENERAL FUND	760,000	722,000	685,900
STATE & FEDERAL AID	1,940,984	8,839,016	2,100,000
MISCELLANEOUS	323,632	1,729,275	0
TOTAL REVENUE	14,254,238	24,524,209	8,985,900
APPROPRIATIONS BY PURPOSE:			
GREENSBORO SCHOOLS	2,911,275	9,566,698	3,154,000
HIGH POINT SCHOOLS	1,758,167	2,301,785	1,194,370
GUILFORD COUNTY SCHOOLS	3,026,157	10,218,333	3,951,630
GTCC	1,303,969	2,437,393	685,900
TOTAL APPROPRIATIONS	8,999,568	24,524,209	8,985,900

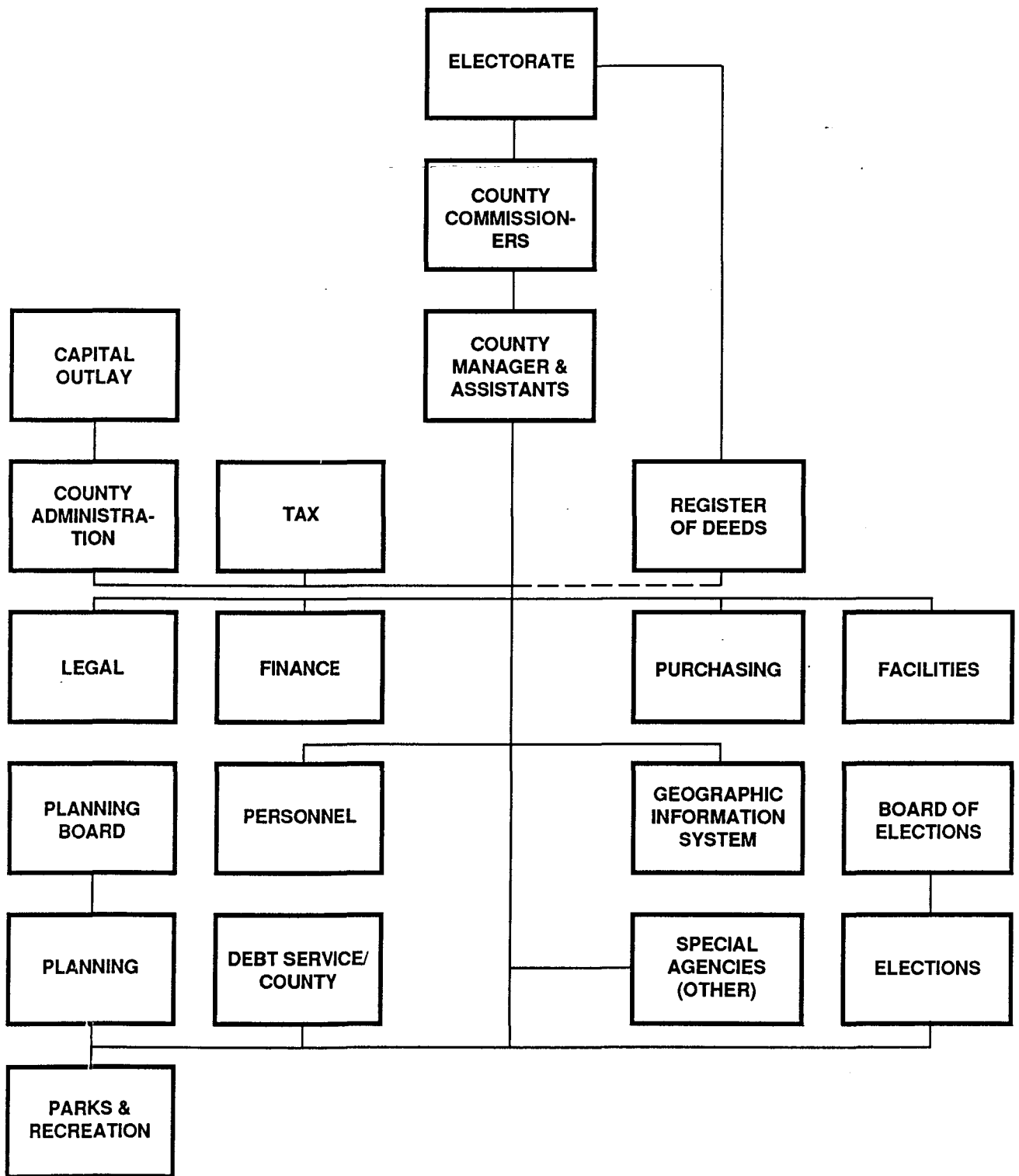
SCHEDULE IV

GUILFORD COUNTY, NORTH CAROLINA
 A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
 FOR FISCAL YEAR 1991-92

INTERNAL SERVICES FUND	FY1989-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
REVENUE BY SOURCE:			
TAXES	6,854	0	
APPROPRIATED FUND BALANCE	5,480,586	38,305	0
CHARGES FOR SERVICES	17,670,709	20,870,237	18,174,386
MISCELLANEOUS RECEIPTS	590,063	0	
TOTAL REVENUE	23,748,212	20,908,542	18,174,386

APPROPRIATIONS BY PURPOSE:

PERSONNEL SERVICES	3,781,330	4,302,370	4,102,554
SUPPLIES	878,835	995,198	1,103,370
SERVICES	10,986,280	13,130,076	12,266,415
CAPITAL OUTLAY	303,101	1,881,606	136,500
DEPRECIATION	497,604	599,292	565,547
TOTAL APPROPRIATIONS	16,447,150	20,908,542	18,174,386



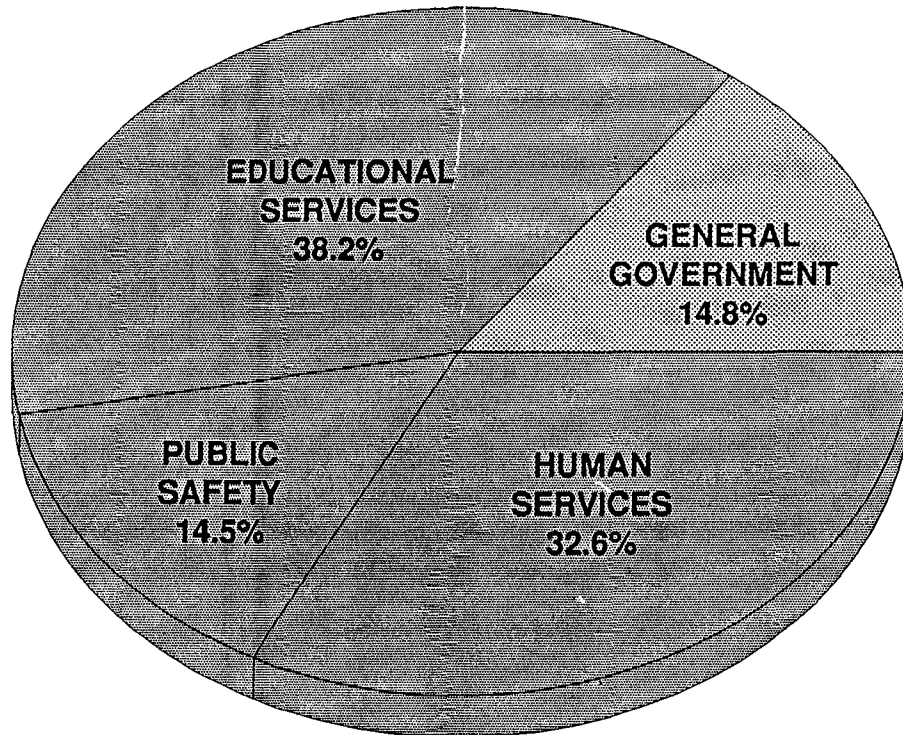
GENERAL GOVERNMENT

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

GENERAL GOVERNMENT	FY89-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
COUNTY COMMISSIONERS	169,683	304,419	170,194
COUNTY ADMINISTRATION	2,068,122	3,935,784	3,005,199
LEVY TRANSFER TO OTHER FUNDS	760,000	722,000	685,900
CAPITAL OUTLAY	5,000,000	4,917,040	3,882,000
SPECIAL AGENCIES - OTHER	929,175	900,295	603,990
TAX DEPARTMENT	4,386,164	5,266,218	4,503,589
LEGAL DEPARTMENT	1,378,578	1,765,562	1,714,849
FINANCE DEPARTMENT	2,942,362	3,435,560	3,176,106
PURCHASING DEPARTMENT	335,479	358,963	353,435
REGISTER OF DEEDS	1,335,026	1,342,714	1,251,255
FACILITIES DEPARTMENT	2,887,197	3,625,641	3,301,309
PLANNING DEPARTMENT	986,687	1,135,577	938,004
PERSONNEL DEPARTMENT	996,904	1,108,431	931,621
BOARD OF ELECTIONS	1,067,744	1,845,028	1,424,816
DEBT SERVICE - COUNTY	5,871,213	5,795,250	7,493,432
PARKS & RECREATION	155,033	614,772	521,128
GEOGRAPHIC INFORMATION SYSTEM	282,307	475,385	407,763
	31,551,674	37,548,639	34,364,590
LESS: LEVY TRANSFER TO OTHER FUNDS	(760,000)	(722,000)	(685,900)
TOTAL GENERAL GOVERNMENT	30,791,674	36,826,639	33,678,690

GUILFORD COUNTY, NORTH CAROLINA

WHERE THE MONEY GOES



APPROPRIATIONS

EDUCATIONAL SERVICES	\$ 87,054,531
HUMAN SERVICES	74,409,775
GENERAL GOVERNMENT	33,678,690
PUBLIC SAFETY	33,033,154
TOTAL	<u>\$228,176,150</u>

COUNTY COMMISSIONERS

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	152,293	130,814
Supplies	19,871	4,150
Services	131,860	35,230
Capital Outlay	395	0
TOTAL	304,419	170,194

POSITIONS	2	1
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COUNTY ADMINISTRATION

ORGANIZATIONAL PURPOSE:

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 Operating Budget and the Capital Improvements Budget. This section also 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 and agencies.

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.

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.

ORGANIZATIONAL PURPOSE: (continued)

DATA SYSTEMS

Captures the cost of public use of the Register of Deeds Indexing System and the Tax Department's real estate and personal property information.

COUNTY ADMINISTRATION DEPARTMENT
BUDGET AND PERSONNEL SUMMARY

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	1,446,789	1,367,939
Supplies	139,464	111,377
Services	2,323,733	1,525,883
Levy transfer to other funds	722,000	685,900
Capital Outlay	25,798	0
	-----	-----
SUB-TOTAL	4,657,784	3,691,099
LESS: LEVY TRANSFER TO OTHER FUNDS	(722,000)	(685,900)
	-----	-----
TOTAL	3,935,784	3,005,199
	=====	=====
POSITIONS	35	32

CAPITAL OUTLAY

ORGANIZATIONAL PURPOSE:

The Capital Outlay Department was established as a separate department effective 7/1/91. Originally a part of County Administration, funds in this department are transferred to specific projects as designated by the Board of County Commissioners. Projects approved for FY1991-92 are as follows:

CAPITAL OUTLAY DEPARTMENT
BUDGET SUMMARY

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	0	0
Supplies	0	0
Services	4,817,040	3,882,000
Capital Outlay	100,000	0
	<u>4,917,040</u>	<u>3,882,000</u>
	=====	=====

SPECIAL AGENCIES - OTHER

ORGANIZATIONAL PURPOSE:

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.

SPECIAL AGENCIES - OTHER
BUDGET AND PERSONNEL SUMMARY

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	0	0
Supplies	0	0
Services	900,295	603,990
Capital Outlay	0	0

TOTAL	900,295	603,990
	=====	
 POSITIONS	 0	 0

A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
BY PROGRAM WITHIN THE DEPARTMENT
FOR FISCAL YEAR 1991-92

SPECIAL AGENCIES - OTHER	FY1989-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
PROGRAM/PROJECT:			
UNITED ARTS COUNCIL-GREENSBORO	47,500	50,000	
PLEDGE	47,500	52,500	50,000
HIGH POINT DISCOVERY	50,000		
HIGH POINT ARTS COUNCIL	28,500	30,000	
TANNENBAUM PARK	63,175	69,825	
EASTERN MUSIC FESTIVAL	10,000	10,000	
N. C. SHAKESPHERE FESTIVAL	25,000	10,000	
GREENSBORO HISTORICAL SOCIETY	4,750	5,000	
HIGH POINT HISTORICAL SOCIETY	4,750	5,000	
LIBRARY - GREENSBORO	243,000	267,300	267,300
LIBRARY - HIGH POINT	105,000	110,000	110,000
LIBRARY - JAMESTOWN			5,000
GREENSBORO BUSINESS CENTER	50,000	50,000	
GREENSBORO ECONOMIC DEVELOPMENT	130,000	130,000	117,000
HIGH POINT ECONOMIC DEVELOPMENT	50,000	50,000	45,000
TRIAD HORIZONS	10,000	8,170	9,690
HIGH POINT DIRECTIONS	35,000	27,500	
GREENSBORO VISIONS	25,000	25,000	
 TOTAL SPECIAL AGENCIES - OTHER	 929,175	 900,295	 603,990

TAX DEPARTMENT

ORGANIZATIONAL PURPOSE:

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. Under the accounts receivable system implemented by the County in 1988, the department collects revenue generated by services delivered by the Public Health Department, the Mental Health Department and the Department of Social Services.

Under special agreements with the municipalities involved, the department collects property taxes for the City of High Point and the Town of Stokesdale.

During FY1988-89, the expense for revaluating the County's property tax was included in the Tax Department's operating budget, thus eliminating the need for a separate Revaluation Fund.

TAX DEPARTMENT
BUDGET AND PERSONNEL SUMMARY

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	2,797,959	2,830,012
Supplies	234,094	231,820
Services	2,180,858	1,441,757
Capital Outlay	53,307	0

TOTAL	5,266,218	4,503,589
	=====	

POSITIONS

89

87

LEGAL DEPARTMENT

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	1,362,979	1,462,570
Supplies	47,413	37,960
Services	221,578	214,319
Capital Outlay	133,592	0
	-----	-----
TOTAL	1,765,562	1,714,849
	=====	=====
POSITIONS	47	47

FINANCE DEPARTMENT

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	1,136,323	1,182,990
Supplies	334,617	141,460
Services	1,951,806	1,851,656
Capital Outlay	12,814	0

TOTAL	3,435,560	3,176,106
	=====	
POSITIONS	31	30

PURCHASING DEPARTMENT

ORGANIZATIONAL PURPOSE:

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

PURCHASING DEPARTMENT
BUDGET AND PERSONNEL SUMMARY

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	261,255	274,775
Supplies	7,984	7,300
Services	89,724	71,360
Capital Outlay	0	0
	<hr/>	
TOTAL	358,963	353,435
	<hr/> <hr/>	
POSITIONS	8	8

REGISTER OF DEEDS

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	841,626	852,914
Supplies	53,055	53,888
Services	425,788	343,953
Capital Outlay	22,245	500

TOTAL	1,342,714	1,251,255
	=====	

POSITIONS

27

25

FACILITIES DEPARTMENT

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	0	0
Supplies	180,140	122,825
Services	3,365,837	3,178,484
Capital Outlay	79,664	0
	-----	-----
TOTAL	3,625,641	3,301,309
	=====	=====
POSITIONS	0	0

PLANNING DEPARTMENT

ORGANIZATIONAL PURPOSE:

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.

PLANNING DEPARTMENT
BUDGET AND PERSONNEL SUMMARY

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	758,529	678,217
Supplies	56,159	52,100
Services	272,264	207,687
Capital Outlay	48,625	0

TOTAL	1,135,577	938,004
	=====	

POSITIONS

24

21

PERSONNEL DEPARTMENT

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	791,868	689,245
Supplies	42,609	41,465
Services	264,388	200,911
Capital Outlay	9,566	0
	-----	-----
TOTAL	1,108,431	931,621
	=====	=====
POSITIONS	20	18

BOARD OF ELECTIONS

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	548,480	689,276
Supplies	62,130	33,926
Services	647,062	700,614
Capital Outlay	587,356	1,000

TOTAL	1,845,028	1,424,816
	=====	
POSITIONS	11	10

DEBT SERVICE - COUNTY

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	0	0
Supplies	0	0
Services - Normal	5,795,250	7,493,432
Capital Outlay	0	0
	<hr/>	
TOTAL	5,795,250	7,493,432
	<hr/> <hr/>	

PARKS AND RECREATION DEPARTMENT

ORGANIZATIONAL PURPOSE:

The Parks and Recreation department was created as a separate function during FY1989-90 with the purchase of the Burl-Mil property which lies within the Watershed boundries. The City of Greensboro provides personnel, maintenance and collects fees in coherence with a three year contract currently in place.

With the purchase of this property, the County began its first major endeavor in a County recreational facility. This beginning will enable the County to provide recreational activities to the public and private sector on a fee-for-service basis.

PARKS AND RECREATION DEPARTMENT
BUDGET & PERSONNEL SUMMARY

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	0	0
Supplies	22,326	0
Services	484,277	521,128
Capital Outlay	108,169	0
	-----	-----
TOTAL	614,772	521,128
	=====	=====
POSITIONS	0	0

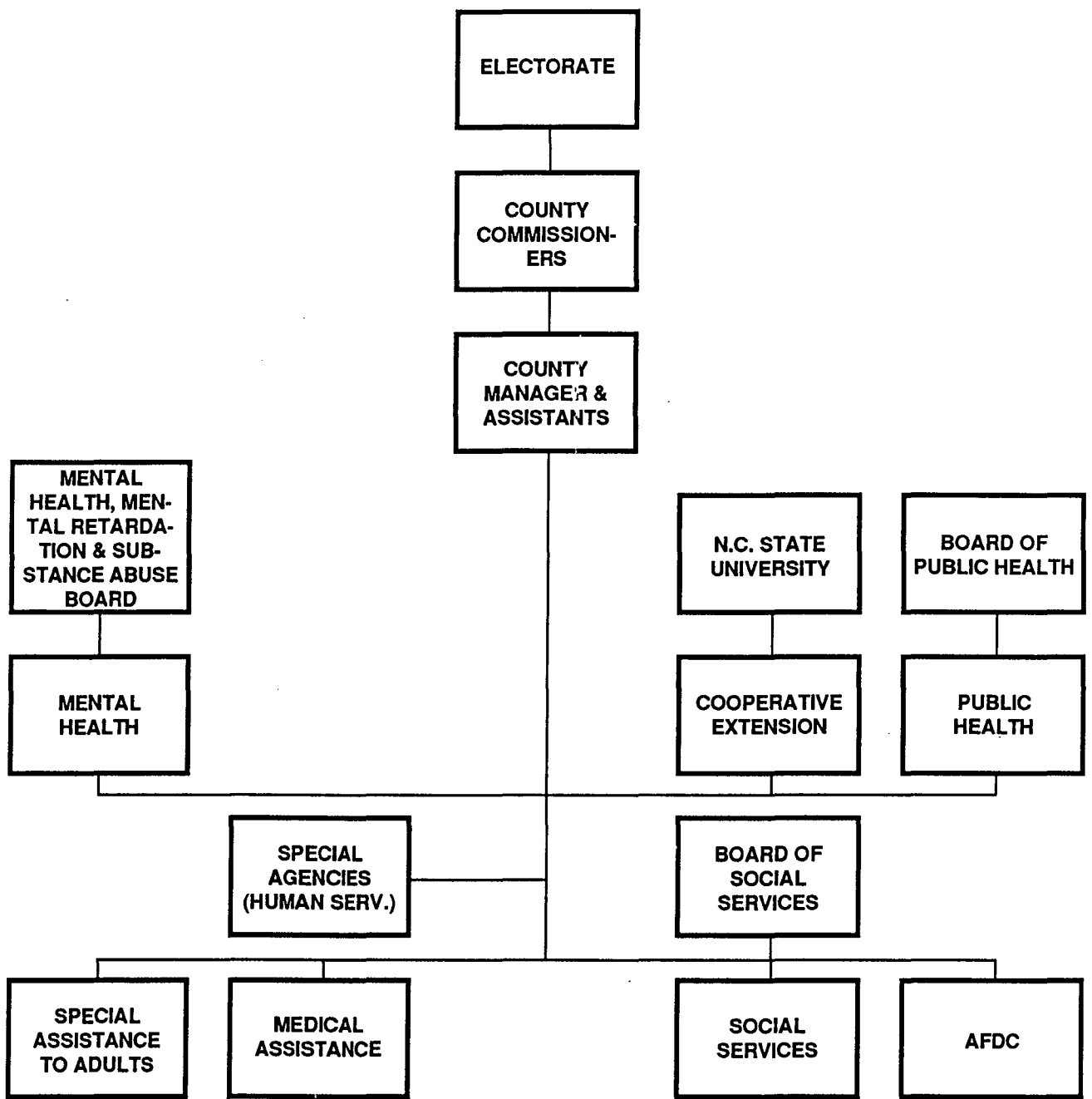
GEOGRAPHIC INFORMATION SYSTEM

ORGANIZATIONAL PURPOSE:

The Geographic Information System was implemented during FY1988-89 and became a separate department effective FY1990-91. GIS was created to provide a digital database which would contain Guilford County's road network and land records management. The Geographic Information covers a wide range of support to the County and City in the areas of demographic applications, automated mapping, spatial analysis, environmental management, redistricting, census applications, health program planning, transportation, tax mapping and special studies.

GEOGRAPHIC INFORMATION SYSTEM
BUDGET & PERSONNEL SUMMARY

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel	53,360	54,313
Supplies	5,200	3,200
Services	355,042	336,140
Capital Outlay	61,783	14,110
	-----	-----
TOTAL	475,385	407,763
	=====	=====
POSITIONS	1	1



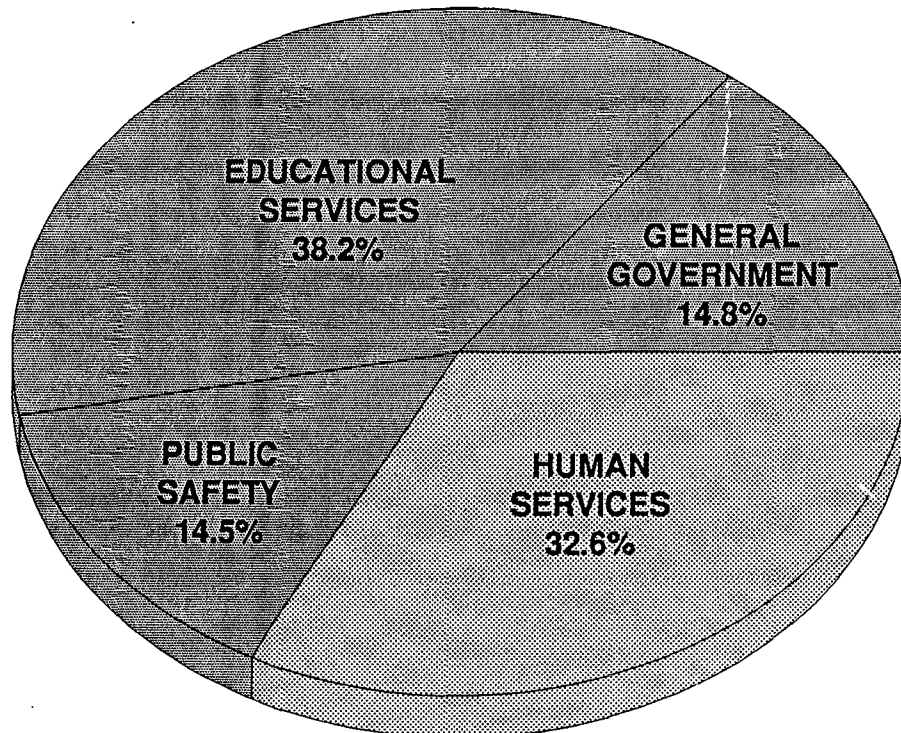
HUMAN SERVICES

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

HUMAN SERVICES	FY89-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
SPECIAL AGENCIES -			
HUMAN SERVICES	1,797,408	2,027,089	1,680,083
COOPERATIVE EXTENSION	371,094	610,699	476,013
PUBLIC HEALTH	14,542,879	17,349,299	16,674,279
MENTAL HEALTH	19,876,533	22,520,082	20,735,496
SOCIAL SERVICES	21,058,887	24,609,902	25,082,501
SPECIAL ASSISTANCE TO ADULTS	1,092,734	1,226,883	1,433,865
AID TO FAMILIES WITH DEPENDENT CHILDREN	2,928,302	3,656,609	3,771,798
MEDICAL ASSISTANCE	3,203,328	4,022,541	4,555,740
 TOTAL HUMAN SERVICES	 64,871,165	 76,023,104	 74,409,775

GUILFORD COUNTY, NORTH CAROLINA

WHERE THE MONEY GOES



APPROPRIATIONS

EDUCATIONAL SERVICES	\$ 87,054,531
HUMAN SERVICES	74,409,775
GENERAL GOVERNMENT	33,678,690
PUBLIC SAFETY	33,033,154
TOTAL	<u>\$228,176,150</u>

SPECIAL AGENCIES - HUMAN SERVICES

ORGANIZATIONAL PURPOSE:

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 FOCUS, INC., YOUTH INLIMITED, INC., SOUTHEAST 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.

SUMMIT HOUSE:

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 poverty/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. Both Greensboro and High Point offer a women's shelter for abused and battered women.

PROJECT UPLIFT:

A non-profit corporation formed to alert the public to the problems of children and families in poverty 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.

UNITED CEREBRAL PALSY:

This program offers vocational training needs to severe physically disabled adults.

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel	0	0
Supplies	0	0
Services	2,027,089	1,680,083
Capital Outlay	0	0

TOTAL	2,027,089	1,680,083
	=====	
 POSITIONS	 0	 0

A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
BY PROGRAM WITHIN THE DEPARTMENT
FOR FISCAL YEAR 1991-92

SPECIAL AGENCIES HUMAN SERVICES	FY1989-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
PROGRAM/PROJECT :			
DIAL-A-LIFT	20,000	20,000	18,000
YOUTH FOCUS, INC.	692,164	781,831	726,499
YOUTH UNLIMITED, INC.	50,350	55,119	50,119
SOUTHEAST GREENSBORO COUNCIL ON CRIME PREVENTION AND DELINQUENCY	24,187	24,187	21,769
SALVATION ARMY BOYS & GIRLS CLUB	59,850	64,037	66,037
VOL TO COURTS - GREENSBORO	1,000	1,000	900
UNITED SERVICES FOR OLDER ADULTS	104,068	93,557	84,201
GUILFORD NATIVE AMERICAN ASSOCIATION	20,000	30,000	27,000
COMMUNICATION CENTER FOR DEAF G A T E	89,200	89,200	80,280
FAMILY SERVICES - HIGH POINT	454,465	563,739	342,052
FAMILY SERVICES - GREENSBORO	30,000	40,000	36,000
SUMMIT HOUSE	32,150	43,019	38,566
PROJECT UPLIFT	25,000	25,000	22,500
GREENSBORO HOUSING AUTHORITY	27,250	25,000	22,500
ONE STEP FURTHER	93,433	94,000	83,000
UNITED CEREBRAL PALSY	43,400	47,400	42,660
GUILFORD COUNTY COMMUNITY ACTION	0	20,000	18,000
MISCELLANEOUS	0	10,000	0
	46,831	0	0
TOTAL	1,813,348	2,027,089	1,680,083

COOPERATIVE EXTENSION

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	6,419	4,400
Supplies	18,078	14,800
Services	576,956	445,138
Capital Outlay	9,246	11,675
	<hr/>	
TOTAL	610,699	476,013
	<hr/>	
*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 PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	12,176,983	12,251,096
Supplies	1,096,971	876,090
Services	3,925,117	3,520,858
Human Service Assistance	33,311	17,235
Capital Outlay	116,917	9,000

TOTAL	17,349,299	16,674,279
	=====	
 POSITIONS	 390	 360

A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
BY PROGRAM WITHIN THE DEPARTMENT
FOR FISCAL YEAR 1991-92

PUBLIC HEALTH	FY1989-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
PROGRAM/PROJECT:			
GENERAL HEALTH	2,520,250	3,237,220	3,104,238
FAMILY PLANNING	1,861,810	2,182,998	2,127,931
MATERNAL HEALTH	1,132,805	1,488,988	1,428,462
HYPERTENSION	63,087	70,849	72,152
TUBERCULOSIS	119,035	161,004	171,746
ADULT HEALTH CARE	1,086,865	1,336,137	1,515,026
WOMEN-INFANT-CHILDREN	521,166	623,721	613,737
HOME HEALTH	1,199,844	1,258,917	959,699
ORTHOPEDIC	5,917	9,740	10,040
MCH-TRAINING	215,329	229,673	234,212
REFUGEE HEALTH	23,171	33,821	26,267
CHILD HEALTH	4,347,531	5,113,644	4,815,835
NUTRITION TITLE XX	60,301	77,299	78,765
COMMUNITY ALTERNATIVE PROGRAM	162,981	172,249	177,587
STUDENT HEALTH CLINIC	126,113	128,574	106,986
ADULT HEALTH EDUCATION	67,402	72,625	74,810
CANCER DATA BASE	9,973	10,000	10,000
ADOLESCENT HEALTH	77,084	75,957	90,093
OUTPATIENT SERVICES	602,306	754,322	799,311
REACH FOR HEALTH	339,909	311,561	257,382
TOTAL	14,542,879	17,349,299	16,674,279

MENTAL HEALTH

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	12,989,420	12,916,434
Supplies	883,001	684,089
Services	8,306,867	6,941,208
Human Service Assistance	242,537	193,765
Capital Outlay	98,257	0
	-----	-----
TOTAL	22,520,082	20,735,496
	=====	=====
POSITIONS	429	400

A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
BY PROGRAM WITHIN THE DEPARTMENT
FOR FISCAL YEAR 1991-92

MENTAL HEALTH	FY1989-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
PROGRAM/PROJECT:			
GENERAL ADMINISTRATION	1,065,423	1,146,120	1,188,036
GREENSBORO MENTAL HEALTH	3,743,712	4,050,783	3,874,888
HIGH POINT MENTAL HEALTH	2,175,676	2,434,317	2,313,863
INDUSTRIAL SERV - GREENSBORO	1,498,019	1,695,500	1,566,919
INDUSTRIAL SERV - H P	953,278	1,171,016	1,146,394
SUBSTANCE ABUSE	2,865,828	3,581,247	3,211,253
WILLIE M	2,915,627	3,471,529	3,018,772
DEVELOPMENTAL DISABILITIES	4,658,970	4,969,570	4,415,371
 TOTAL	 19,876,533	 22,520,082	 20,735,496

DEPARTMENT OF SOCIAL SERVICES

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	16,301,824	17,238,244
Supplies	232,999	209,653
Services	3,245,942	2,974,141
Human Service Assistance	4,789,368	4,660,463
Capital Outlay	39,769	0

TOTAL	24,609,902	25,082,501
	=====	
 POSITIONS	 669	 652

A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
BY PROGRAM WITHIN THE DEPARTMENT
FOR FISCAL YEAR 1991-92

SOCIAL SERVICES	FY1989-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
PROGRAM/PROJECT:			
ADMINISTRATION	2,794,553	3,097,279	3,144,007
ADULT	3,248,150	3,898,183	4,075,486
FOSTER CARE	2,360,666	2,616,220	2,566,298
ECONOMIC SERVICES	6,506,392	7,311,672	7,714,171
INTERVENTION	2,365,602	2,692,689	2,429,032
PREVENTION & FAMILY SUPPORT	2,717,667	3,572,540	3,788,911
OTHER	783,181	970,505	967,043
SERVICES-ADMINISTRATION	282,676	450,814	397,553
TOTAL	21,058,887	24,609,902	25,082,501

SPECIAL ASSISTANCE TO ADULTS

ORGANIZATIONAL PURPOSE:

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

SPECIAL ASSISTANCE TO ADULTS
BUDGET AND PERSONNEL SUMMARY

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Human Resources Assistance	1,226,883	1,433,865
Personnel Services	0	0
Supplies	0	0
Services	0	0
Capital Outlay	0	0
	<hr/>	<hr/>
TOTAL	1,226,883	1,433,865
	<hr/> <hr/>	<hr/> <hr/>
POSITIONS	0	0

AID TO FAMILIES WITH DEPENDENT CHILDREN

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Human Resources Assistance	3,652,609	3,767,798
Personnel Services	0	0
Supplies		0
Services	4,000	4,000
Capital Outlay	0	0

TOTAL	3,656,609	3,771,798
	=====	
 POSITIONS	 0	 0

MEDICAL ASSISTANCE

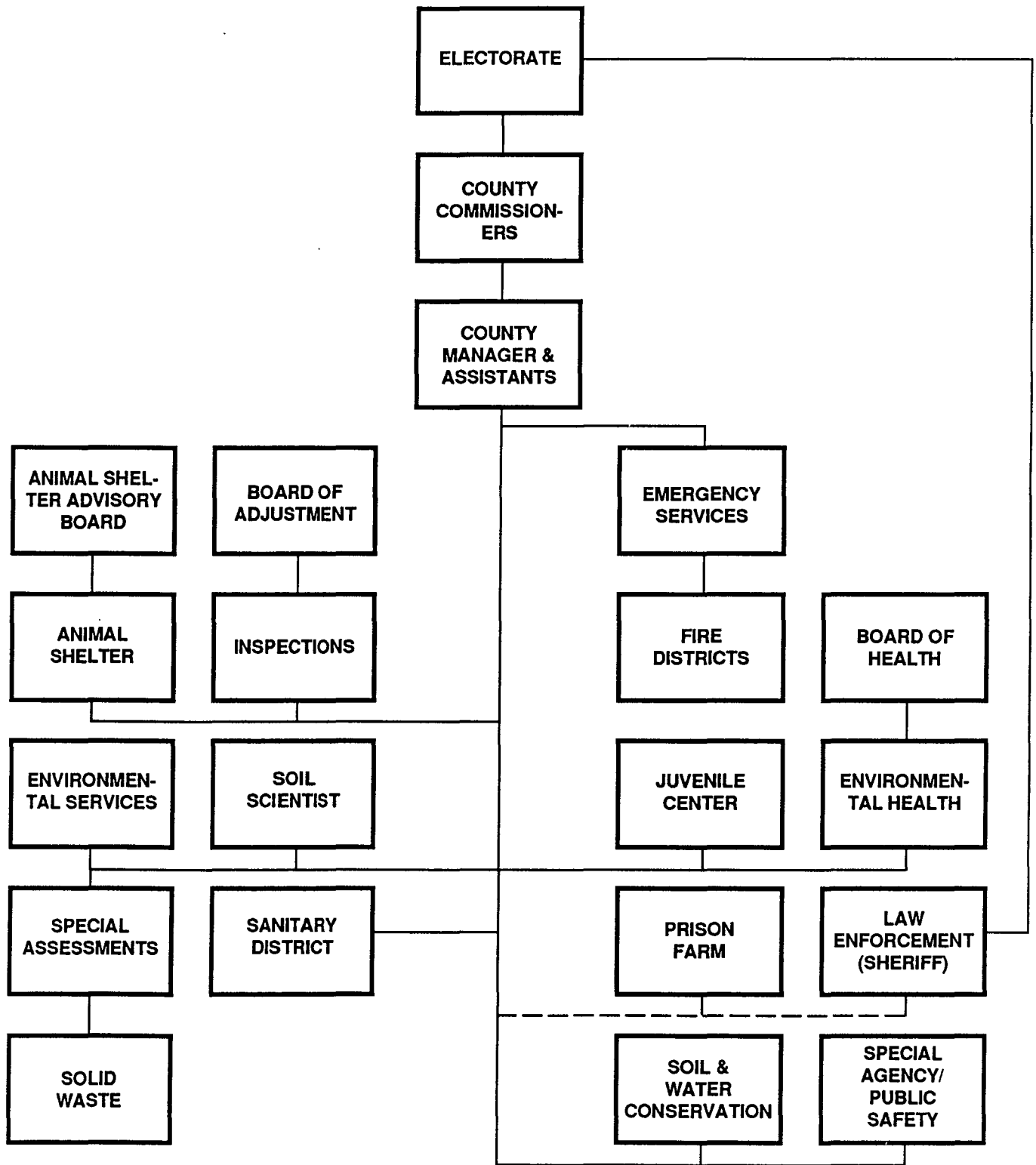
ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Human Resources Assistance	4,012,541	4,555,740
Personnel Services	0	0
Supplies	0	0
Services	10,000	0
Capital Outlay	0	0

TOTAL	4,022,541	4,555,740
	=====	
POSITIONS	0	0



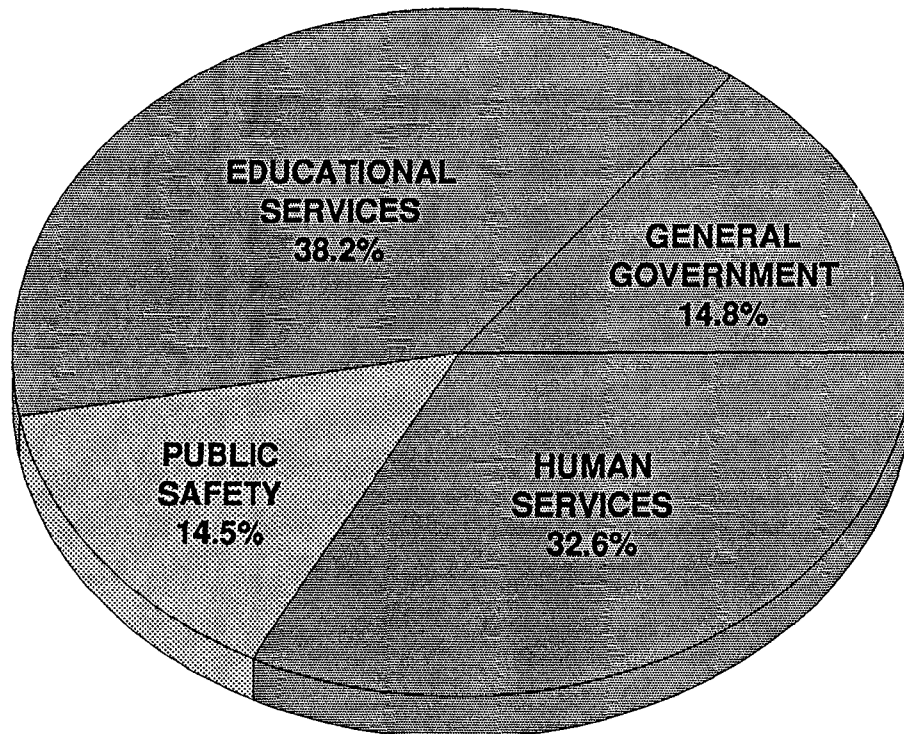
PUBLIC SAFETY

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

PUBLIC SAFETY	FY89-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
ENVIRONMENTAL HEALTH	1,638,114	1,936,945	1,419,748
EMERGENCY SERVICES	5,686,810	6,529,157	6,588,507
JUVENILE CENTER	588,694	620,871	612,777
INSPECTIONS	1,151,427	1,136,673	1,135,342
SOIL SCIENTIST	245,863	267,818	262,334
ENVIRONMENTAL SERVICES	102,040	97,364	94,441
PRISON FARM	1,039,449	1,227,504	1,156,615
LAW ENFORCEMENT	14,379,010	16,642,149	16,469,035
ANIMAL SHELTER	252,314	493,018	401,620
SOLID WASTE	1,706	80,000	95,000
SOIL & WATER CONSERVATION	69,980	140,005	99,646
SPECIAL ASSESSMENTS	14,768	30,000	30,000
SPECIAL AGENCIES - PUBLIC SAFETY	239,539	225,563	96,208
 SUB-TOTAL PUBLIC SAFETY	 25,409,714	 29,427,067	 28,461,273
 FIRE & SANITARY DISTRICTS			
ALAMANCE	187,634	192,924	289,463
BATTLEGROUND	174,279	169,874	187,779
CLIMAX	27,712	26,228	29,721
COLFAX	344,921	390,841	402,588
FIRE DISTRICT #14	100,748	97,673	100,845
FIRE DISTRICT #18	107,101	101,848	109,548
FRIEDENS #28	25,674	33,635	36,038
GUILFORD COLLEGE	610,610	655,190	785,079
GUIL-RAND	54,053	52,404	53,939
JULIAN	21,158	21,168	24,591
KIMESVILLE	25,633	31,477	31,180
MCLEANSVILLE	210,872	245,951	246,416
MT. HOPE	79,343	78,894	84,126
NORTHEAST	160,922	164,007	175,228
OAK RIDGE	150,193	150,034	158,566
PINECROFT-SEDFIELD	577,361	565,780	618,071
PLEASANT GARDEN	158,605	213,592	234,397
RANKIN #13	311,444	370,445	398,988
SOUTHEAST	51,982	59,513	62,000
STOKESDALE	47,684	51,501	50,975
SUMMERFIELD	259,774	249,199	278,967
WHITSETT	66,505	123,405	168,099
SEDFIELD SANITARY DISTRICT	52,759	45,724	45,277
 SUB-TOTAL FIRE & SANITARY DISTRICTS	 3,806,967	 4,091,307	 4,571,881
 TOTAL PUBLIC SAFETY	 29,216,681	 33,518,374	 33,033,154

GUILFORD COUNTY, NORTH CAROLINA

WHERE THE MONEY GOES



APPROPRIATIONS

EDUCATIONAL SERVICES	\$ 87,054,531
HUMAN SERVICES	74,409,775
GENERAL GOVERNMENT	33,678,690
PUBLIC SAFETY	33,033,154
TOTAL	<u>\$228,176,150</u>

ENVIRONMENTAL HEALTH

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	1,563,515	1,194,710
Supplies	35,356	22,491
Services	336,024	201,947
Capital Outlay	2,050	600

TOTAL	1,936,945	1,419,748
	=====	
 POSITIONS	 44	 34

EMERGENCY SERVICES

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	4,591,093	4,847,101
Supplies	207,131	161,075
Services	1,256,321	1,469,331
Capital Outlay	474,612	111,000
	<hr/>	
TOTAL	6,529,157	6,588,507
	<hr/>	
POSITIONS	127	130

JUVENILE CENTER

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	527,699	532,198
Supplies	30,100	35,700
Services	62,072	44,879
Capital Outlay	1,000	0

TOTAL	620,871	612,777
	=====	
 POSITIONS	 18	 18

INSPECTIONS DEPARTMENT

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	867,256	881,412
Supplies	9,540	13,040
Services	259,877	240,890
Capital Outlay	0	0

TOTAL	1,136,673	1,135,342
	=====	
 POSITIONS	 23	 21

SOIL SCIENTIST

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	212,687	212,784
Supplies	3,590	2,100
Services	51,541	47,450
Capital Outlay	0	0

TOTAL	267,818	262,334
	=====	
 POSITIONS	 5	 5

ENVIRONMENTAL SERVICES

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	85,634	88,316
Supplies	518	550
Services	11,212	5,575
Capital Outlay	0	0
	-----	-----
TOTAL	97,364	94,441
	=====	=====
POSITIONS	2	2

PRISON FARM

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	550,472	555,214
Supplies	358,792	361,850
Services	262,808	239,551
Capital Outlay	55,432	0
	-----	-----
TOTAL	1,227,504	1,156,615
	=====	=====
 POSITIONS	 19	 18

LAW ENFORCEMENT

ORGANIZATIONAL PURPOSE:

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.

LAW ENFORCEMENT DEPARTMENT
BUDGET AND PERSONNEL SUMMARY

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Service	11,114,216	11,669,068
Supplies	1,548,445	1,391,347
Services	3,508,968	3,162,520
Human Service Assistance	1,600	1,100
Capital Outlay	468,920	245,000

TOTAL	16,642,149	16,469,035
	=====	
 POSITIONS	 341	 329

A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
 BY PROGRAM WITHIN THE DEPARTMENT
 FOR FISCAL YEAR 1991-92

LAW ENFORCEMENT	FY1989-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
PROGRAM/PROJECT:			
GENERAL ADMINISTRATION	2,674,095	2,125,451	1,936,638
CRIMINAL OPERATIONS	5,761,799	6,850,171	6,544,266
DETENTION SERVICES	5,943,116	7,666,527	7,988,131
TOTAL	14,379,010	16,642,149	16,469,035

ANIMAL SHELTER

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Service	214,342	249,856
Supplies	50,041	71,618
Services	88,344	80,146
Capital Outlay	140,291	0

TOTAL	493,018	401,620
	=====	

POSITIONS

9

9

SOLID WASTE

ORGANIZATIONAL PURPOSE:

Accounts for the expense involved in the disposal of scrap tires in accordance with G. S. 130A-309.55 and 130A.309.56.

SOLID WASTE
BUDGET SUMMARY

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services		0
Supplies		0
Services	80,000	95,000
Capital Outlay		0
	<hr/>	<hr/>
TOTAL	80,000	95000
	<hr/>	<hr/>
POSITIONS	0	0

SOIL AND WATER CONSERVATION

ORGANIZATIONAL PURPOSE:

A separate authority under the State, the Soil and Water Conservation department promotes the wise use of natural resources through Soil and Water Conservation practices. Provides farmers and other landowners with technical and financial assistance to install conservation systems on their land. Also, encourages water quality improvement in the Greensboro and High Point watersheds by contacting rural landowners on a priority basis in these drainage basins. The Soil and Water Conservation department conducts educational programs to schools and civic groups on natural resource conservation.

SOIL AND WATER CONSERVATION
BUDGET AND PERSONNEL SUMMARY

	FY90-91 FINAL BUDGET	FY91-92 APPROVED BUDGET
Personnel Services	79,805	77,086
Supplies	3,705	1,895
Services	56,495	20,665
Capital Outlay	0	0
	<hr/>	<hr/>
TOTAL	140,005	99,646
	<hr/>	<hr/>
POSITIONS	2	2

SPECIAL ASSESSMENTS

ORGANIZATIONAL PURPOSE:

The authority of 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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	0	0
Supplies	0	0
Services	30,000	30,000
Capital Outlay	0	0

TOTAL	30,000	30,000
	=====	
POSITIONS	0	0

SPECIAL AGENCIES - PUBLIC SAFETY

ORGANIZATIONAL PURPOSE:

The Special Agencies - Public Safety section of the County budget reflects allocations by the Board of Commissioners to specific agencies dealing with the safety and protection of the citizens of Guilford County.

SPECIAL AGENCIES - PUBLIC SAFETY
BUDGET AND PERSONNEL SUMMARY

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	0	0
Supplies	0	0
Services	225,563	96,208
Capital Outlay	0	0

TOTAL	225,563	96,208
	=====	
POSITIONS	0	0

A COMPARATIVE ANALYSIS OF THE APPROVED OPERATING BUDGET
BY PROGRAM WITHIN THE DEPARTMENT
FOR FISCAL YEAR 1991-92

SPECIAL AGENCIES - PUBLIC SAFETY	FY1989-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
PROGRAM/PROJECT:			
NATIONAL GUARD - GREENSBORO	4,922	5,000	0
NATIONAL GUARD - HIGH POINT	5,897	6,000	0
HIGHWAYS & STREETS	114,762	92,488	0
FORESTRY	13,893	14,800	13,320
EMERGENCY MANAGEMENT ASSISTANCE	100,065	107,275	82,888
TOTAL: SPECIAL AGENCIES- PUBLIC SAFETY	239,539	225,563	96,208

FIRE AND SANITARY DISTRICTS

ORGANIZATIONAL PURPOSE:

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.

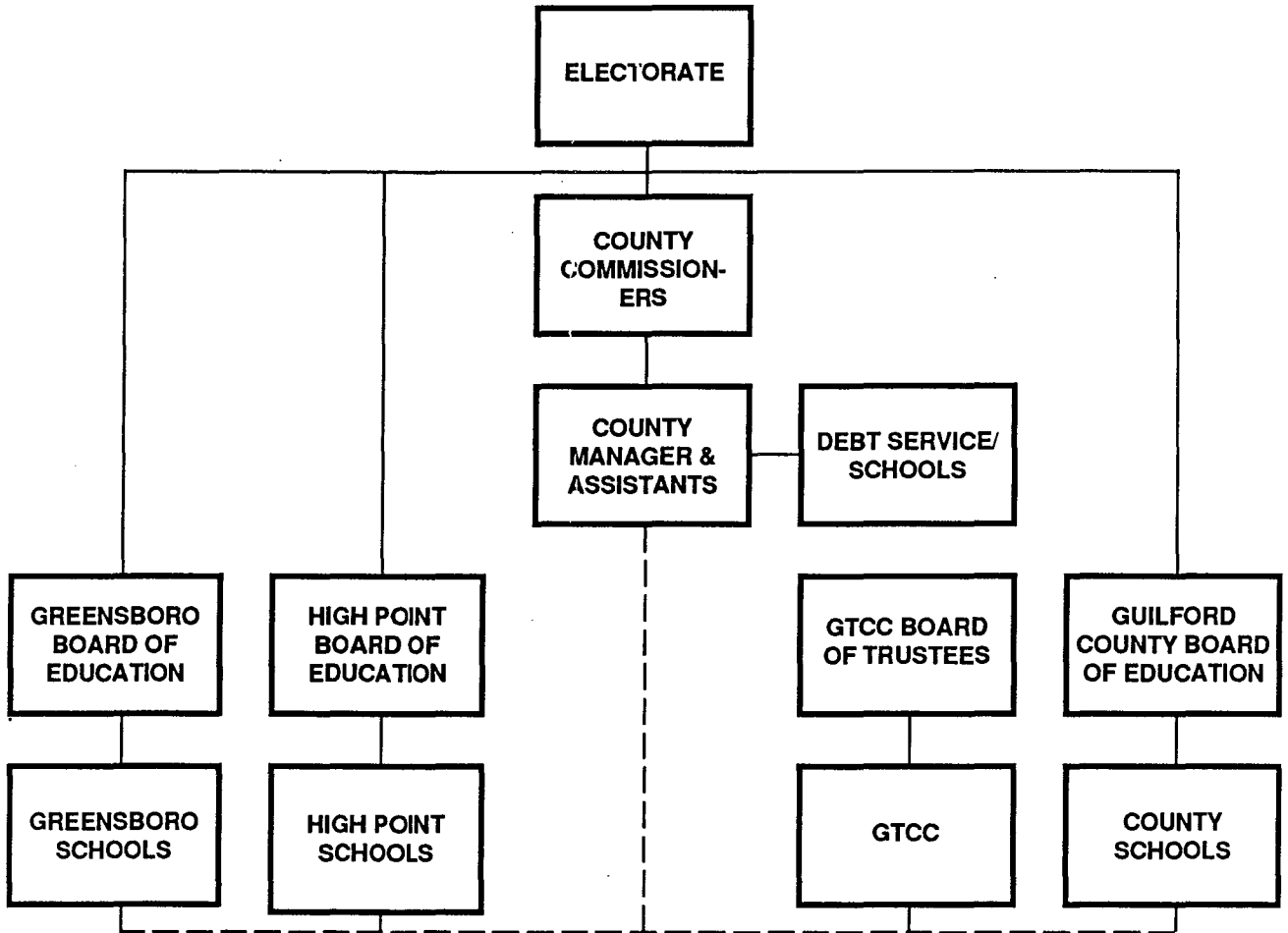
Each district is levied a tax rate based on the fiscal needs and voted on by the Board of County Commissioners, this rate cannot exceed ten-cents per \$100 valuation.

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

FIRE AND SANITARY DISTRICTS
BUDGET AND PERSONNEL SUMMARY

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	0	0
Supplies	0	0
Services	4,091,307	4,571,881
Capital Outlay		
	----- 4,091,307	----- 4,571,881 =====

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



EDUCATION

EDUCATION

ORGANIZATIONAL PURPOSE:

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 60% of all property taxes levied by the County including those funds required for the debt service on school improvement bonds. 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.

SUPPLEMENTAL TAX ALLOCATION provides additional operating funds derived from a tax rate set by the County Commissioners each year. The levy for each school district has a voted maximum which varies according to school district.

The local government also contributes to SCHOOL CAPITAL OUTLAY, as a supplement to the state's contribution. The capital outlay allocation is used by the school unit for land acquisition; school construction, renovations and alterations, equipment, and the purchase of activity buses.

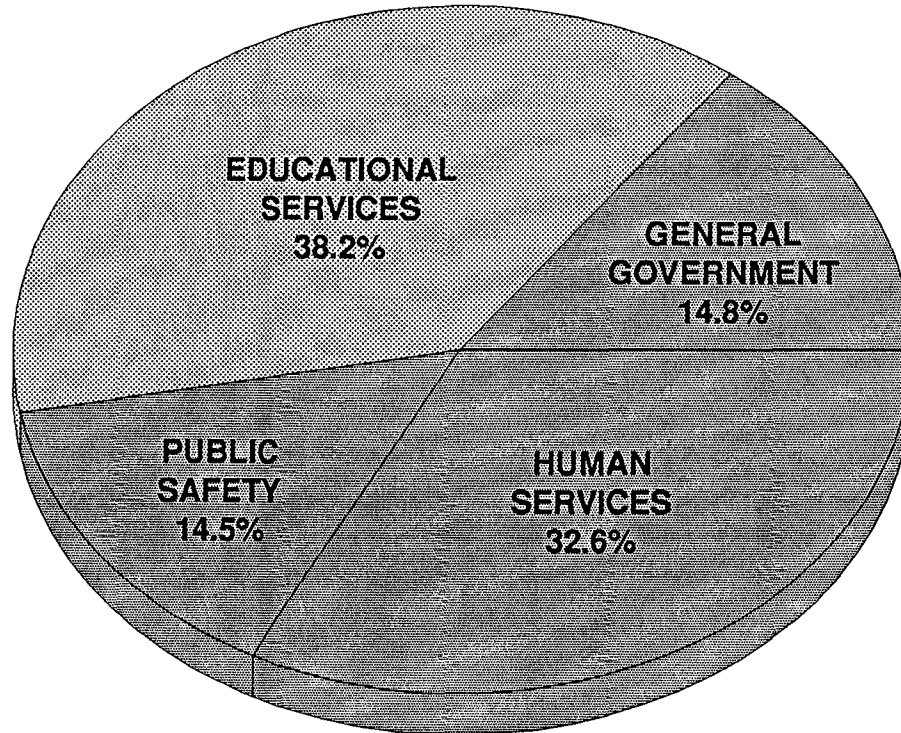
GUILFORD TECHNICAL COMMUNITY COLLEGE main campus is located in Jamestown, North Carolina and is available for the citizens of Guilford County and surrounding areas. Funded mostly with state and federal revenue, Guilford County provides about 15% of the operational expense, primarily for expenses related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

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

EDUCATION	FY89-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
PUBLIC SCHOOLS' CURRENT EXPENSE	53,233,581	53,233,581	63,240,752
CAPITAL OUTLAY	8,999,568	24,524,209	8,985,900
GUILFORD TECHNICAL COMMUNITY COLLEGE	4,092,627	4,647,432	4,415,060
DATA PROCESSING SUPPORT	369,139	600,000	0
DEBT SERVICE - SCHOOLS	5,713,453	5,497,250	5,226,263
SUB-TOTAL	72,408,368	88,502,472	81,867,975
LOCAL SCHOOL DISTRICTS (Supplemental Taxes & Revenues):			
GREENSBORO CITY	9,461,812	9,568,673	2,256,592
HIGH POINT CITY	3,457,280	3,466,002	2,371,964
GUILFORD COUNTY	5,690,822	5,932,942	558,000
SUB-TOTAL	18,609,914	18,967,617	5,186,556
TOTAL	91,018,282	107,470,089	87,054,531

GUILFORD COUNTY, NORTH CAROLINA

WHERE THE MONEY GOES



APPROPRIATIONS

EDUCATIONAL SERVICES	\$ 87,054,531
HUMAN SERVICES	74,409,775
GENERAL GOVERNMENT	33,678,690
PUBLIC SAFETY	33,033,154
TOTAL	<u>\$228,176,150</u>

**GUILFORD COUNTY, NORTH CAROLINA
ANALYSIS OF APPROVED SCHOOL BUDGETS
CURRENT EXPENSE
FISCAL YEAR 1991-92**

	<u>GUILFORD</u>	<u>GREENSBORO</u>	<u>HIGH POINT</u>	<u>TOTAL</u>	
Projected ADM	25,013	19,964	7,562	52,539	
Percentage	47.61%	38.00%	14.39%	100.00%	FUNDS PROVIDED PER STUDENT
<u>Current FY Distribution</u>					
Based on Projected ADM	25,013	19,964	7,562	52,539	
County Appropriations	\$30,108,922	\$24,031,486	\$9,100,344	\$63,240,752	\$1,203.69
Fines and Forfeitures	<u>547,515</u>	<u>437,000</u>	<u>165,485</u>	<u>1,150,000</u>	<u>21.89</u>
TOTAL	<u>\$30,656,437</u>	<u>\$24,468,486</u>	<u>\$9,265,829</u>	<u>\$64,390,752</u>	<u>\$1,225.58</u>

	<u>GUILFORD</u>	<u>GREENSBORO</u>	<u>HIGH POINT</u>
Estimated Valuation	\$8,840,000,000	\$7,420,000,000	\$2,340,000,000
Tax Rate	<u>0.0000</u>	<u>0.0201</u>	<u>0.0873</u>
Gross Tax Yield	\$ 0	\$1,491,420	\$2,042,820
Less Uncollectible	<u>0</u>	<u>(29,828)</u>	<u>(40,856)</u>
Net Tax Yield	0	\$1,461,592	\$2,001,964
Plus: Prior Years' Taxes	2,000	5,000	4,000
Interest on Investments	3,000	18,000	12,000
Elderly Tax Exemption Refund	8,000	12,000	9,000
Inventory Tax Refund	<u>545,000</u>	<u>760,000</u>	<u>345,000</u>
FY 1991-92 Supplemental Revenues	\$ 558,000	\$ 2,256,592	\$2,371,964
FY 1991-92 Per Capita Allocation	<u>30,108,922</u>	<u>24,031,486</u>	<u>9,100,344</u>
FY 1991-92 Total Appropriations	\$30,666,922	\$26,288,078	\$11,472,308
FY 1990-91 Total Appropriations	<u>30,697,204</u>	<u>30,202,009</u>	<u>11,301,985</u>
Amount of Increase (Decrease)	(\$30,282)	(\$3,913,931)	\$170,323
Percentage Increase (Decrease)	(0.10%)	(12.96%)	1.51%

**GUILFORD COUNTY, NORTH CAROLINA
ANALYSIS OF PER PUPIL EXPENDITURES
FOR SCHOOL UNITS
FISCAL YEAR 1991-92 APPROVED BUDGET**

	BUDGETED AMOUNT FY 1990-91	BUDGETED AMOUNT FY 1991-92	AMOUNT OF INCREASE/ (DECREASE)	PERCENTAGE INCREASE/ (DECREASE)
<u>Greensboro Schools</u>				
Total Local Tax Funds	\$30,202,009	\$26,288,078	(\$3,913,931)	(12.96%)
Average Daily Membership	20,218	19,964	(254)	(1.26%)
Total Tax Funds Per Student	\$1,493.82	\$1,316.77	(\$177.04)	(11.85%)
Total Valuation	\$7,150,000,000	\$7,420,000,000	\$270,000,000	3.78%
Valuation Per Student	\$353,645.27	\$371,669.00	\$18,023.74	5.10%
<u>High Point Schools</u>				
Total Local Tax Funds	\$11,301,985	\$11,472,308	\$170,323	1.51%
Average Daily Membership	7,679	7,562	(117)	(1.52%)
Total Tax Funds Per Student	\$1,471.80	\$1,517.10	\$45.30	3.08%
Total Valuation	\$2,260,000,000	\$2,340,000,000	\$80,000,000	3.54%
Valuation Per Student	\$294,309.15	\$309,441.95	\$15,132.79	5.14%
<u>Guilford County Schools</u>				
Total Local Tax Funds	\$30,697,204	\$30,666,922	(\$30,282)	(0.10%)
Average Daily Membership	24,271	25,013	742	3.06%
Total Tax Funds Per Student	\$1,264.77	\$1,226.04	(\$38.73)	(3.06%)
Total Valuation	\$8,275,000,000	\$8,840,000,000	\$565,000,000	6.83%
Valuation Per Student	\$340,941.86	\$353,416.22	\$12,474.36	3.66%
<u>Summary - All School Units</u>				
Total Local Tax Funds	\$72,201,198	\$68,427,308	(\$3,773,890)	(5.23%)
Average Daily Membership	52,168	52,539	371	0.71%
Total Tax Funds Per Student	\$1,384.01	\$1,302.41	(\$81.60)	(5.90%)
Total Valuation	\$17,685,000,000	\$18,600,000,000	\$915,000,000	5.17%
Valuation Per Student	\$339,000.92	\$354,022.73	\$15,021.81	4.43%

GUILFORD COUNTY, NORTH CAROLINA
 ANALYSIS OF SCHOOL BUDGETS'
 APPROVED CAPITAL OUTLAY
 FY1991-92

SCHOOL DISTRICT	STATE PUBLIC SCHOOL FUNDS	1/2% SALES TAX/ COUNTY FUNDS	TOTAL
GREENSBORO CITY SCHOOLS	798,000	2,356,000	3,154,000
HIGH POINT CITY SCHOOLS	302,190	892,180	1,194,370
GUILFORD COUNTY SCHOOLS	999,810	2,951,850	3,951,660
GUILFORD TECHNICAL COMMUNITY COLLEGE	0	685,900	685,900
TOTAL	2,100,000	6,885,930	8,985,930

COMMUNITY COLLEGE

ORGANIZATIONAL PURPOSE:

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

	FY1990-91	FY1991-92
	FINAL	APPROVED
	BUDGET	BUDGET
Personnel Services	0	0
Supplies	0	0
Services	4,647,432	4,415,060
Capital Outlay	0	0

TOTAL	4,647,432	4,415,060
	=====	

DEBT SERVICE - SCHOOLS

ORGANIZATIONAL PURPOSE:

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel	0	0
Supplies	0	0
Services - Normal	5,467,250	4,226,263
Capital Outlay	0	0
TOTAL	5,467,250	4,226,263

INTERNAL SERVICES FUND

ORGANIZATIONAL PURPOSE:

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
 FOF FISCAL YEAR 1991-92

INTERNAL SERVICES FUND	FY1989-90 ACTUAL & ESTIMATED	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
BUILDINGS	2,244,504	2,574,920	2,316,961
INFORMATION SYSTEMS	5,962,273	7,821,276	5,981,914
RISK RETENTION	4,662,949	6,292,005	6,101,588
SECURITY	768,617	996,771	923,415
GENERAL SERVICES	838,098	764,296	859,473
FLEET OPERATIONS	655,049	778,643	534,637
TELECOMMUNICATIONS	1,315,660	1,480,631	1,456,398
TOTAL	16,447,150	20,708,542	18,174,386

BUILDINGS

ORGANIZATIONAL OBJECTIVES:

Manages and upkeeps all County-owned and some leased buildings and facilities including major maintenance, minor buiding 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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	1,627,774	1,560,040
Supplies	294,811	290,520
Services	608,512	445,551
Capital Outlay	24,523	0
Depreciation	19,300	20,850

TOTAL	2,574,920	2,316,961
	=====	
 POSITIONS	 67	 60

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	1,951,417	1,787,200
Supplies	116,699	81,500
Services	4,102,738	3,949,944
Capital Outlay	1,551,512	36,500
Depreciation	98,910	126,770
	-----	-----
TOTAL	7,821,276	5,981,914
	=====	=====
 POSITIONS	 50	 43

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	156,316	196,135
Supplies	15,438	167,550
Services	6,120,251	5,737,203
Capital Outlay	0	0
Depreciation	0	700
	-----	-----
	6,292,005	6,101,588
	=====	=====
 POSITIONS	 6	 5.5

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

	FY1990-91 FINAL BUDGET	FY1990-91 APPROVED BUDGET
Personnel Services	303,157	309,255
Supplies	10,930	6,100
Services	662,372	607,560
Capital Outlay	19,827	0
Depreciation	485	500
	-----	-----
	996,771	923,415
	=====	=====
 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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	231,080	215,066
Supplies	502,409	481,100
Services	189,941	148,572
Capital Outlay	26,531	0
Depreciation	14,335	14,735

TOTAL	964,296	859,473
	=====	
 POSITIONS	 10	 9

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Service	32,626	34,858
Supplies	40,411	61,100
Services	388,931	330,687
Capital Outlay	134,413	0
Depreciation	182,262	107,992

TOTAL	778,643	534,637
	=====	
 POSITIONS	 1	 1

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

	FY1990-91 FINAL BUDGET	FY1991-92 APPROVED BUDGET
Personnel Services	0	0
Supplies	14,500	15,500
Services	1,057,331	1,046,898
Capital Outlay	124,800	100,000
Depreciation	284,000	294,000

TOTAL	1,480,631	1,456,398
	=====	
 POSITIONS	 0	 0

APPROVED CAPITAL OUTLAY - FY1991-92

DEPARTMENT/DESCRIPTION	QUANTITY	AMOUNT APPROVED	TOTAL
REGISTER OF DEEDS			

AMA-0531:			
Executive Chair	1	500	500

EMERGENCY SERVICES			

ANP-0531:			
Remounting Ambulance Bodies	2	75,000	
Cadiac Monitors/Defibrillators	3	30,000	
Automatic Defibrillator	1	6,000	111,000

COOPERATIVE EXTENSION			

AQA-0531:			
Basic Offset Printer (replacement)	1	11,675	11,675

ELECTIONS DEPARTMENT			

BCA-0531:			
Dollys for moving Voting Machines	2	1,000	1,000

LAW ENFORCEMENT			

DBA-0531:			
Automobiles, 4 door, 8 cylinder	12	180,000	
Mobile Radios	10	20,000	
DBB-0531:			
Automobile, 4 door, 8 cylinder	1	15,000	
DBD-0531:			
Automobiles, 4 door, 8 cylinder	2	30,000	
			245,000

G. I. S.			

ATF-0531:			
PC Interconnect Subsystem for interface of GIS PC to network	1	1,600	
Cabling and tranceivers for connection of County and City of Greensboro GIS systems	1	2,450	

APPROVED CAPITAL OUTLAY - FY1991-92

DEPARTMENT/DESCRIPTION	QUANTITY	AMOUNT APPROVED	TOTAL

G. I. S. (Continued)			

Additional 8 Mbytes Memory	1	6,060	
Optical Disk Drive SCSI	1	4,000	
			14,110

PUBLIC HEALTH			

36H-0531:			
Glucose Analyzer	1	9,000	
365-0531:			
Secretarial Desk	1	600	
			9,600

TOTAL GENERAL FUND			392,885
			=====
INFORMATION SYSTEMS			

ARA-0531:			
3044 Fiber Optic Channel Extender	2	21,000	
3274 Control Unit	1	15,500	
			36,500

TELECOMMUNICATIONS			

ALX-0531:			
Northern Telecom Equipment	1	30,000	
County's pro rata share of costs of Northern Telecom equip.			
Communications Equipment	1	20,000	
County's pro rata share of costs for T-1/fiber/microwave equipment			
Miscellaneous	1	50,000	
Contingency for wiring new County facilities, installation of terminal equipment			100,000

TOTAL INTERNAL SERVICES			136,500

TOTAL APPROVED CAPITAL OUTLAY			529,385