

**AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF  
GUILFORD COUNTY FOR THE FISCAL YEAR 2006-2007**

I. A. Be it ordained by the Board of County Commissioners for Guilford County, North Carolina this the 15th day of June, 2006:

That for the operation of Guilford County's government and its subdivisions for the fiscal year beginning July 1, 2006, and ending June 30, 2007, the amounts in the following sections are hereby appropriated:

Section 1. That for the said fiscal year there is hereby appropriated for the GENERAL FUND the following:

COUNTY COMMISSIONERS	417,582
COUNTY ADMINISTRATION	1,486,317
COUNTY ATTORNEY	1,096,812
CLERK TO THE BOARD	226,858
INTERNAL AUDIT	358,527
BUDGET & MANAGEMENT	534,458
FINANCE	2,410,988
PURCHASING	482,318
FACILITIES	4,862,922
PROPERTY MANAGEMENT/COURTS	1,627,764
INFORMATION SERVICES	8,412,679
HUMAN RESOURCES	4,091,552
PARKING & FLEET OPERATIONS	676,613
DEBT SERVICE	41,290,560
TAX	6,095,797
REGISTER OF DEEDS	3,417,738
ELECTIONS	2,233,758
PUBLIC HEALTH	35,984,966
MENTAL HEALTH	37,274,920
COORDINATED SERVICES	1,206,161
SOCIAL SERVICES	66,946,978
CHILD SUPPORT ENFORCEMENT	5,629,433
VETERANS' SERVICES	101,409
TRANSPORTATION - HUMAN SERVICES	2,012,115
SPECIAL ASSISTANCE TO ADULTS	3,293,921
TEMPORARY ASSISTANCE - NEEDY FAMILIES	15,000
MEDICAL ASSISTANCE	22,132,327
EMERGENCY SERVICES	20,385,672
COURT ALTERNATIVES	3,064,139
OTHER PROTECTION	425,830
LAW ENFORCEMENT	47,386,516
ANIMAL SERVICES	2,345,599
SECURITY	1,827,014
COOPERATIVE EXTENSION SERVICE	543,380

GENERAL FUND (continued)

PLANNING & DEVELOPMENT	1,287,111	
INSPECTIONS	3,324,485	
SOIL & WATER CONSERVATION	246,884	
GEOGRAPHIC INFORMATION SYSTEM	583,504	
CAPITAL OUTLAY	1,665,418	
SOLID WASTE	1,144,022	
CULTURE/RECREATION	5,290,753	
COMMUNITY & ECONOMIC DEVELOPMENT	606,126	
ECONOMIC DEVELOPMENT & ASSISTANCE	1,288,287	
EDUCATION - CURRENT EXPENSE		
GUILFORD COUNTY PUBLIC SCHOOLS	156,665,521	
GUILFORD TECHNICAL COMMUNITY COLLEGE	9,760,340	
EDUCATION - CAPITAL OUTLAY		
GUILFORD COUNTY PUBLIC SCHOOLS	7,000,000	
GUILFORD TECHNICAL COMMUNITY COLLEGE	1,500,000	
SUB-TOTAL GENERAL FUND APPROPRIATIONS	<u>520,661,074</u>	
TOTAL GENERAL FUND APPROPRIATIONS		<u><u>520,661,074</u></u>

Section 2. That for the said fiscal year there is hereby appropriated for the FIRE PROTECTION DISTRICT FUNDS (as listed below) the following:

<u>Fire Protection District</u>	<u>Appropriation</u>	<u>Fire Protection District</u>	<u>Appropriation</u>
Northeast	589,509	Stokesdale	435,830
Kimesville	97,601	Summerfield	1,654,373
Alamance Community	865,104	No. 14 (Franklin Blvd.)	237,693
Colfax	520,710	No. 18 (Deep River)	206,555
Guilford College Comm.	1,045,005	No. 28 (Frieden's)	138,897
Guil-Rand	140,835	Whitsett	327,439
McLeansville	623,836	Mount Hope Community	362,362
Oak Ridge	943,299	Climax	97,981
Pinecroft-Sedgefield	1,785,303	Southeast	167,476
Pleasant Garden	686,813	Julian	78,960
No. 13 (Rankin)	850,563	Gibsonville	9,263

A. That the various appropriations required for public purposes, but not necessary purposes, shall be paid from funds derived from sources other than Ad Valorem Taxes or other local taxes including Sales Tax.

NOTE: The appropriations shown in I., A. Sections 1 through 2 inclusive have been certified to this Board by the Board of Education of Guilford County, the Board of Trustees of Guilford Technical Community College, and the various Fire Protection District Commissions necessary for the operation of their respective units for the current fiscal year.

II. A. The appropriations made in I., A. Sections 1 through 2 inclusive of this ordinance are hereby funded by revenue estimates according to the following schedule:

GENERAL FUND:

APPROPRIATED FUND BALANCE	25,780,865
FEDERAL/STATE FUNDS	81,875,896
SALES TAX	81,300,000

GENERAL FUND (continued)

PROPERTY TAX	269,143,961	
OTHER REVENUES	62,560,352	
SUB-TOTAL GENERAL FUND REVENUES	<u>520,661,074</u>	
TOTAL GENERAL FUND REVENUES		<u><u>520,661,074</u></u>

NOTE: The General Fund Appropriated Fund Balance is comprised of the following components: Fund Level - \$24,706,741; Register of Deeds - \$678,810; Board of Elections - \$1,669; Public Health - \$393,645.

B. SPECIAL TAX DISTRICTS: In addition to the Countywide budget necessary for the function of the county government, Guilford County is required by law to make appropriations and to levy and collect taxes which have been authorized by the vote of the people of the special tax districts. The appropriations made in I., A., Section 2 of this ordinance are hereby funded by revenue estimates according to the following schedules:

<u>Northeast Fire Prot. Dist.</u>		<u>Oak Ridge Fire Prot. Dist.</u>	
Approp. Fund Balance	25,000	Approp. Fund Balance	50,000
Property Tax	440,700	Property Tax	699,806
Sales Tax Revenue	121,809	Sales Tax Revenue	191,993
Other	2,000	Other	1,500
	<u>589,509</u>		<u>943,299</u>
<u>Kimesville Fire Prot. Dist.</u>		<u>Pinecroft-Sedgefield Fire Prot. Dist.</u>	
Approp. Fund Balance	5,000	Approp. Fund Balance	35,000
Property Tax	71,273	Property Tax	1,349,985
Sales Tax Revenue	20,828	Sales Tax Revenue	395,318
Other	500	Other	5,000
	<u>97,601</u>		<u>1,785,303</u>
<u>Alamance Comm. Fire Prot. Dist.</u>		<u>Pleasant Garden Fire Prot. Dist.</u>	
Approp. Fund Balance	10,000	Approp. Fund Balance	20,000
Property Tax	661,978	Property Tax	516,848
Sales Tax Revenue	190,126	Sales Tax Revenue	147,965
Other	3,000	Other	2,000
	<u>865,104</u>		<u>686,813</u>
<u>Colfax Fire Prot. Dist.</u>		<u>No. 13 (Rankin) Fire Prot. Dist.</u>	
Approp. Fund Balance	20,000	Approp. Fund Balance	-
Property Tax	388,050	Property Tax	659,100
Sales Tax Revenue	110,160	Sales Tax Revenue	189,463
Other	2,500	Other	2,000
	<u>520,710</u>		<u>850,563</u>
<u>Guilford College Comm. Fire Prot. Dist.</u>		<u>Stokesdale Fire Prot. Dist.</u>	
Approp. Fund Balance	45,000	Approp. Fund Balance	15,000
Property Tax	793,271	Property Tax	330,110
Sales Tax Revenue	204,734	Sales Tax Revenue	88,720
Other	2,000	Other	2,000
	<u>1,045,005</u>		<u>435,830</u>

<u>Guil-Rand Fire Prot. Dist.</u>		<u>Summerfield Fire Prot. Dist.</u>	
Approp. Fund Balance	4,000	Approp. Fund Balance	30,000
Property Tax	107,656	Property Tax	1,262,625
Sales Tax Revenue	28,679	Sales Tax Revenue	351,748
Other	500	Other	10,000
	<u>140,835</u>		<u>1,654,373</u>
<u>No. 14. (Franklin Blvd.) Fire Prot. Dist.</u>		<u>Mount Hope Comm. Fire Prot. Dist.</u>	
Approp. Fund Balance	4,000	Approp. Fund Balance	10,000
Property Tax	188,699	Sales Tax Revenue	77,862
Sales Tax Revenue	43,494	Property Tax	273,000
Other	1,500	Other	1,500
	<u>237,693</u>		<u>362,362</u>
<u>No. 18 (Deep River) Fire Prot. Dist.</u>		<u>Climax Fire Prot. Dist.</u>	
Approp. Fund Balance	10,000	Approp. Fund Balance	4,000
Property Tax	148,648	Property Tax	75,023
Sales Tax Revenue	46,407	Sales Tax Revenue	18,208
Other	1,500	Other	750
	<u>206,555</u>		<u>97,981</u>
<u>No. 28 (Frieden's) Fire Prot. Dist.</u>		<u>Southeast Fire Prot. Dist.</u>	
Approp. Fund Balance	4,000	Approp. Fund Balance	5,000
Property Tax	103,740	Property Tax	125,775
Sales Tax Revenue	30,957	Sales Tax Revenue	36,451
Other	200	Other	250
	<u>138,897</u>		<u>167,476</u>
<u>Whitsett Fire Prot. Dist.</u>		<u>Julian Fire Prot. Dist.</u>	
Approp. Fund Balance	10,000	Approp. Fund Balance	2,500
Property Tax	247,712	Sales Tax Revenue	17,057
Sales Tax Revenue	68,527	Property Tax	59,003
Other	1,200	Other	400
	<u>327,439</u>		<u>78,960</u>
<u>McLeansville Fire Prot. Dist.</u>		<u>Gibsonville Fire Prot. Dist.</u>	
Approp. Fund Balance	20,000	Approp. Fund Balance	-
Property Tax	467,415	Property Tax	9,263
Sales Tax Revenue	133,921	Sales Tax Revenue	-
Other	2,500	Other	-
	<u>623,836</u>		<u>9,263</u>

III. A. That the appropriations listed below are a requirement by law as set forth in the Local Government Budget and Fiscal Control Act, Chapter 159.

Section 1. That for the said fiscal year there is hereby appropriated for the COUNTY BUILDING CONSTRUCTION FUND the following:

COUNTY BUILDING CONSTRUCTION FUND

RESERVE FOR FUTURE CAPITAL PROJECTS	965,418	
TOTAL COUNTY BLDG. CONSTRUCTION FUND APPROPRIATIONS		<u>965,418</u>

Section 2. That for the said fiscal year there is hereby appropriated for the INTERNAL SERVICES FUND the following:

RISK RETENTION - LIAB./PROP./WC	1,957,252	
EMPLOYEE HEALTH CARE PLAN	27,964,359	
TOTAL INTERNAL SERVICES FUND APPROPRIATIONS		<u>29,921,611</u>

Section 3. That for the said fiscal year there is hereby appropriated for the ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND the following:

ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND		<u>4,666,719</u>
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Section 4. That for the said fiscal year there is hereby appropriated for the EMERGENCY TELEPHONE SYSTEM FUND the following:

EMERGENCY TELEPHONE SYSTEM FUND		<u>807,300</u>
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IV. A. That the appropriations made in III., A. Sections 1 through 4 inclusive of this ordinance are hereby funded by revenue estimates according to the following schedule:

COUNTY BUILDING CONSTRUCTION FUND

TRANSFER FROM OTHER FUNDS	965,418	
TOTAL COUNTY BLDG. CONSTRUCTION FUND REVENUES		<u>965,418</u>

INTERNAL SERVICES FUND

OTHER REVENUES	29,921,611	
TOTAL INTERNAL SERVICES FUND REVENUES		<u>29,921,611</u>

ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND

OCCUPANCY TAX	4,666,719	
TOTAL ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND REVENUES		<u>4,666,719</u>

EMERGENCY TELEPHONE SYSTEM FUND

FEDERAL/STATE FUNDS	37,300	
OTHER REVENUES	770,000	
TOTAL EMERGENCY TELEPHONE SYSTEM FUND REVENUES		<u>807,300</u>

NOTE: In the event the actual net proceeds from the occupancy tax exceed or fall short of the appropriated amounts, the actual net proceeds from the tax shall constitute the appropriations from the tax levy, and the Budget Officer is authorized to amend the budget upward to cover the actual revenue collected.

V. A. The summary of all appropriations by fund is set forth in V., for the purpose of showing the total Operating Budget, including the General Fund, the Fire Protection Districts Funds, the Internal Services Fund, the Room Occupancy and Tourism Development Tax Fund, and the Emergency Telephone System Fund.

TOTAL COUNTY BUDGET - BY FUND

SUMMARY OF APPROPRIATIONS:

GENERAL FUND	520,661,074	
FIRE PROTECTION DISTRICT FUNDS:		
Northeast	589,509	
Kimesville	97,601	
Alamance Community	865,104	
Colfax	520,710	
Guilford College Comm.	1,045,005	
Guil-Rand	140,835	
McLeansville	623,836	
Oak Ridge	943,299	
Pinecroft-Sedgefield	1,785,303	
Pleasant Garden	686,813	
No. 13 (Rankin)	850,563	
Stokesdale	435,830	
Summerfield	1,654,373	
No. 14 (Franklin Blvd.)	237,693	
No. 18 (Deep River)	206,555	
No. 28 (Frieden's)	138,897	
Whitsett	327,439	
Mount Hope Community	362,362	
Climax	97,981	
Southeast	167,476	
Julian	78,960	
Gibsonville	<u>9,263</u>	
TOTAL FIRE PROTECTION DISTRICTS	11,865,407	
COUNTY BUILDING CONSTRUCTION FUND	965,418	
INTERNAL SERVICES FUND	29,921,611	
ROOM OCCUPANCY AND TOURISM		
DEVELOPMENT TAX FUND	4,666,719	
EMERGENCY TELEPHONE SYSTEM FUND	<u>807,300</u>	
SUB-TOTAL APPROPRIATIONS - ALL FUNDS		568,887,529
LESS: Transfers to Other Funds		
To County Building Construction Fund	(965,418)	
Total Transfers to Other Funds		<u>(965,418)</u>
TOTAL APPROPRIATION - ALL FUNDS		<u><u>567,922,111</u></u>

NOTE: The General Fund Budget (Law Enforcement) includes a transfer in the amount of \$400,000 to the Law Enforcement Separation Fund, an unbudgeted fund, as provided in N.C. General Statute 159-13 (a)(3).

SUMMARY OF REVENUES:

APPROPRIATED FUND BALANCE	26,109,365
FEDERAL/STATE FUNDS	81,913,196

SUMMARY OF REVENUES (continued):

SALES TAX	83,814,427	
PROPERTY TAX	278,123,641	
OTHER REVENUES	93,294,763	
OCCUPANCY TAX	4,666,719	
TRANSFER FROM OTHER FUNDS	965,418	
SUB-TOTAL REVENUES - ALL FUNDS		568,887,529
LESS: Transfers from Other Funds		(965,418)
TOTAL REVENUES - ALL FUNDS		<u>567,922,111</u>

VI. A. That there is hereby levied for the fiscal year beginning July 1, 2006 and ending June 30, 2007, the following countywide rates of tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2006, for the purpose of raising the revenue from current year's taxes, as set forth in the foregoing countywide estimates of revenue, and in order to finance the foregoing countywide appropriations:

**TOTAL COUNTYWIDE TAX RATE \$ 0.6615**

NOTE: This rate is based on estimated total valuation of property, for the purpose of taxation, of forty-one billion, six hundred fifty million dollars (\$41,650,000,000), which is 100% of the total assessed property tax valuation.

B. That there is hereby levied for the fiscal year beginning July 1, 2006 and ending June 30, 2007, the following Special District tax rates on each one hundred (\$100) valuation of estimated taxable property situated in the Special District, as listed for taxes as of January 1, 2006, for the purpose of raising the revenue from current year's taxes, as set out in the foregoing District estimates of revenue, and in order to finance the foregoing District Appropriations:

<u>Fire Protection District</u>	<u>Tax Rate</u>	<u>Fire Protection District</u>	<u>Tax Rate</u>
Northeast	\$ 0.0800	Stokesdale	\$ 0.0773
Kimesville	\$ 0.1000	Summerfield	\$ 0.0875
Alamance Community	\$ 0.0819	No. 14 (Franklin Blvd.)	\$ 0.1000
Colfax	\$ 0.1000	No. 18 (Deep River)	\$ 0.0770
Guilford College Comm.	\$ 0.0800	No. 28 (Frieden's)	\$ 0.0950
Guil-Rand	\$ 0.1000	Whitsett	\$ 0.0632
McLeansville	\$ 0.0600	Mount Hope Community	\$ 0.0800
Oak Ridge	\$ 0.0825	Climax	\$ 0.0930
Pinecroft-Sedgefield	\$ 0.0860	Southeast	\$ 0.1000
Pleasant Garden	\$ 0.0950	Julian	\$ 0.0910
No. 13 (Rankin)	\$ 0.1000	Gibsonville	\$ 0.1000

VII. A. That the foregoing appropriations, including salaries of individual officers and employees, schedules of expected revenues, and tax levies are based on the Annual Budget Estimate as amended or corrected and statements prepared by the Budget Officer, and this ordinance is in the form prescribed by him as provided by law.

B. That effective July 1, 2006, the Classification and Pay Plan is amended to incorporate all personnel actions such as reclassifications and pay modifications recommended by the Human Resources department and approved by the County Manager, including pay and salary compensation for vehicles, clothing and other related items and the Reduction in Force Policy. Funding for the Plan and compensation items is included in the various departments as appropriate.

C. That the appropriations in the County Commissioners' department in I., A. Section 1., includes compensation to members of the Board of County Commissioners based upon the following schedule:

Chairman: Salary - \$2,025/month

Vice-Chairman: Salary - \$1,750/month

All Other Commissioners: Salary - \$1,725/month

D. That the maximum allowed expense for out of state travel for each County Commissioner is set at \$1,500/year. This amount does not include expenses for registration fees. The Board shall be provided with a quarterly report by the administrative staff, summarizing the year to date travel expenses for each Commissioner.

The County Manager is authorized to use unexpended funds in the Commissioners' travel budget at his discretion to provide additional funds to any Commissioner serving on a committee or attending meetings out of State in the event such participation would exhaust that Commissioner's out of State travel allowance. The total amount budgeted for all Commissioners' out of State travel shall not be exceeded. The County Manager shall provide the Board with a report of travel funds used for this purpose.

E. That the appropriations in the Board of Elections department in I., A. Section 1., includes compensation to members of the Board of Elections at the rate of \$25/meeting plus amounts sufficient to provide total annual compensation for the Chairman of the Board of Elections in the amount of \$4,500 and for other members in the amount of \$3,200. Precinct officials shall be compensated as follows: Chief Judges - \$130/election; Judges - \$110/election; and Assistants - \$90/election (precinct officials maintaining their Precinct Officials Certification are paid an additional \$35/election). Pursuant to G.S. 163-32, members of the Board of Elections shall also be reimbursed within budgeted funds for expenditures necessary and incidental to the discharge of their duties.

VIII. A. That the County Manager is authorized to make expenditures from the contingency appropriation in the General Fund for items not specifically provided for elsewhere in I. Through IV. inclusive of this ordinance in the amounts not to exceed \$30,000 for each expenditure. Any such expenditure shall be reported to the Board of Commissioners at its next regular meeting.

B. That the County Manager, as Budget Officer, shall have the authority to transfer moneys from one appropriation to another within the same fund up to \$30,000 per transaction; except that funds appropriated shall not be used to create unauthorized positions; funds placed in the appropriations for merit raises shall be used solely for that purpose; and further that the County Manager shall have the authority to transfer moneys appropriated in the Technology Pool in the General Fund Capital Outlay to other departments within the General Fund for the purchase of computer hardware, software and other technological items in amounts as he deems necessary. Each such transfer shall be reported to the Board of Commissioners at its next regular meeting.

IX. A. That the County Manager is authorized to establish fees within the various departments and agencies for miscellaneous services and items such as copies, maps, books, etc., according to guidelines that may be administratively determined or that may be established by the Board of County Commissioners.

B. That in compliance with the Public Records Law, and unless otherwise provided by law (e.g., Register of Deeds), the County establishes the following fees to receive copies of such records:

At the Courthouse and in County Offices - \$.03 per page except for copies of microfiche, which are \$.15 per fiche.

By Telephone Modem - \$360 per year plus \$.20 per minute for each minute in excess of 120 minutes in a month.

By Magnetic Tape - \$.05 per computer record. However, the fee for a complete computer file shall not exceed the actual cost of labor and materials to reproduce the file, upon request from (1) a non-profit research or educational entity, for the entity's use only; or, (2) a news media company, for that company's use only.

C. That the County Manager shall have authority to execute the following contracts, provided they comply with applicable laws and procedures and are within budgeted funds: (1) any lease agreement for one year or less; (b) any contract for apparatus, supplies, materials, equipment, services or resolution of a claim obligating less than \$90,000 in public funds, including those committing no funds; (c) any contract for construction or repair work obligating less than \$300,000 in public funds including those committing no funds; (d) amendments within budgeted funds to contracts when the amendment requires less than a \$50,000 increase in expenditure of public funds; and (e) grant agreements for public funds within budgeted amounts.

At the Manager's discretion, any lease or contract described in (a), (b), (c), (d), or (e) may nevertheless be submitted to the Board. Contracts duly approved by the Board may be executed by the Chairman or the Manager. Board action approving a contract shall be deemed to authorize necessary budget amendments.

D. That proposed projects where the estimated professional fee is in an amount less than \$30,000 for architectural, engineering and surveying services are hereby exempted from the requirements of Article 3D of Chapter 143 of the General Statutes, in accordance with G.S. 143-64.32. In addition, other particular projects may be exempted from the requirements of said Article 3D by the County Manager, in a manner which states the reasons therefore and the circumstances attendant thereto in each instance, as authorized by G.S. 143-64.32

X. A. That in accordance with G.S. 159-13.1 the Board of Commissioners adopts a financial plan to operate the Internal Service Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007, with revenue derived from fees for services, fund balances, and other miscellaneous revenues being adequate to meet expenditures as outlined in III., A., Section 2 and IV., A.

XI. A. That in accordance with G.S. 153A-150, the Board of Commissioners adopts a plan to finance the next octennial reappraisal based on an estimated 215,000 parcels of land at a cost of \$2,300,000. Funds are appropriated for FY 2006-2007 in the Tax Department's budget to cover the cost that is estimated to be incurred during FY 2012-2013 in preparing for and conducting the revaluation. Such costs may include salaries, fringes, operating expenses and related expenditures for County appraisers and other staff employees who will conduct the revaluation.

XII. A. That the General Fund undesignated fund balance should not be lower than 8% of General Fund budgeted expenditures which is consistent with the Local Government Commission's recommended minimum.

XIII. A. That copies of the ordinance shall be filed with the County Manager, Director of Finance, and Clerk to the Board.

XIV. A. The effective date of this ordinance is July 1, 2006.

ADOPTED this the 15th day of June, 2006.