

AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF GUILFORD COUNTY FOR THE FISCAL YEAR 2007-2008

I. A. Be it ordained by the Board of County Commissioners for Guilford County, North Carolina this the xxth day of June, 2007:

That for the operation of Guilford County's government and its subdivisions for the fiscal year beginning July 1, 2007, and ending June 30, 2008, 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	444,831
COUNTY ADMINISTRATION	1,430,085
COUNTY ATTORNEY	1,108,562
CLERK TO THE BOARD	231,269
INTERNAL AUDIT	390,932
BUDGET & MANAGEMENT	557,986
FINANCE	2,605,084
PURCHASING	489,692
FACILITIES	4,816,119
PROPERTY MANAGEMENT/COURTS	1,750,057
INFORMATION SERVICES	8,195,224
HUMAN RESOURCES	4,209,173
PARKING & FLEET OPERATIONS	742,967
DEBT SERVICE	52,304,850
TAX	6,438,592
REGISTER OF DEEDS	3,202,276
ELECTIONS	2,939,964
PUBLIC HEALTH	37,491,777
MENTAL HEALTH	38,989,797
COORDINATED SERVICES	1,214,691
SOCIAL SERVICES	69,284,148
CHILD SUPPORT ENFORCEMENT	5,811,259
VETERANS' SERVICES	100,341
TRANSPORTATION - HUMAN SERVICES	2,302,998
SPECIAL ASSISTANCE TO ADULTS	3,522,066
TEMPORARY ASSISTANCE - NEEDY FAMILIES	15,000
MEDICAL ASSISTANCE	23,494,575
EMERGENCY SERVICES	22,211,907
COURT ALTERNATIVES	3,174,591
OTHER PROTECTION	1,121,965
LAW ENFORCEMENT	50,044,831
ANIMAL SERVICES	2,431,859
SECURITY	1,868,190
COOPERATIVE EXTENSION SERVICE	572,232
PLANNING & DEVELOPMENT	1,090,915

GENERAL FUND (continued)

INSPECTIONS	3,394,512	
SOIL & WATER CONSERVATION	272,229	
GEOGRAPHIC INFORMATION SYSTEM	564,743	
CAPITAL OUTLAY	3,758,103	
SOLID WASTE	1,189,270	
CULTURE/RECREATION	6,393,258	
COMMUNITY & ECONOMIC DEVELOPMENT	702,946	
ECONOMIC DEVELOPMENT & ASSISTANCE	1,692,244	
EDUCATION - CURRENT EXPENSE		
GUILFORD COUNTY PUBLIC SCHOOLS	167,665,521	
GUILFORD TECHNICAL COMMUNITY COLLEGE	10,991,328	
EDUCATION - CAPITAL OUTLAY		
GUILFORD COUNTY PUBLIC SCHOOLS	7,000,000	
GUILFORD TECHNICAL COMMUNITY COLLEGE	1,500,000	
SUB-TOTAL GENERAL FUND APPROPRIATIONS		<u>561,724,959</u>
TOTAL GENERAL FUND APPROPRIATIONS		<u>561,724,959</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	617,866	Stokesdale	481,738
Kimesville	100,751	Summerfield	1,762,015
Alamance Community	900,890	No. 14 (Franklin Blvd.)	274,690
Colfax	536,485	No. 18 (Deep River)	208,702
Guilford College Comm.	1,074,320	No. 28 (Frieden's)	147,216
Guil-Rand	154,627	Whitsett	333,287
McLeansville	720,481	Mount Hope Community	380,540
Oak Ridge	975,075	Climax	106,265
Pinecroft-Sedgefield	1,864,209	Southeast	170,895
Pleasant Garden	716,620	Julian	77,455
No. 13 (Rankin)	883,857	Gibsonville	12,776

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	23,618,763
FEDERAL/STATE FUNDS	90,767,984
SALES TAX	83,750,000
PROPERTY TAX	304,830,000
OTHER REVENUES	58,758,212

GENERAL FUND (continued)

SUB-TOTAL GENERAL FUND REVENUES

TOTAL GENERAL FUND REVENUES

561,724,959

NOTE: The General Fund Appropriated Fund Balance is comprised of the following components: Fund Level - \$22,500,000 Register of Deeds - \$435,604; Public Health - \$393,645 - Other Protection - \$289,171.

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:

Northeast Fire Prot. Dist

Approp. Fund Balance	25,000
Property Tax	456,300
Sales Tax Revenue	133,566
Other	3,000
	<u>617,866</u>

Kimesville Fire Prot. Dist.

Approp. Fund Balance	4,000
Property Tax	72,150
Sales Tax Revenue	21,601
Other	3,000
	<u>100,751</u>

Alamance Comm. Fire Prot. Dist.

Approp. Fund Balance	20,000
Property Tax	670,761
Sales Tax Revenue	200,629
Other	9,500
	<u>900,890</u>

Colfax Fire Prot Dist.

Approp. Fund Balance	20,000
Property Tax	394,876
Sales Tax Revenue	117,609
Other	4,000
	<u>536,485</u>

Guilford College Comm. Fire Prot. Dist.

Approp. Fund Balance	40,000
Property Tax	783,900
Sales Tax Revenue	240,420
Other	10,000
	<u>1,074,320</u>

Guil-Rand Fire Prot. Dist.

Approp. Fund Balance	3,000
Property Tax	117,000
Sales Tax Revenue	32,627
Other	2,000
	<u>154,627</u>

Oak Ridge Fire Prot. Dist

Approp. Fund Balance	25,000
Property Tax	731,982
Sales Tax Revenue	212,093
Other	6,000
	<u>975,075</u>

Pinecroft-Sedgefield Fire Prot. Dist.

Approp. Fund Balance	75,000
Property Tax	1,362,563
Sales Tax Revenue	409,146
Other	17,500
	<u>1,864,209</u>

Pleasant Garden Fire Prot. Dist.

Approp. Fund Balance	30,000
Property Tax	525,476
Sales Tax Revenue	156,644
Other	4,500
	<u>716,620</u>

No. 13 (Rankin) Fire Prot. Dist

Approp. Fund Balance	25,000
Property Tax	659,100
Sales Tax Revenue	199,757
Other	-
	<u>883,857</u>

Stokesdale Fire Prot. Dist.

Approp. Fund Balance	25,000
Property Tax	346,691
Sales Tax Revenue	100,047
Other	10,000
	<u>481,738</u>

Summerfield Fire Prot. Dist.

Approp. Fund Balance	50,000
Property Tax	1,322,344
Sales Tax Revenue	382,671
Other	7,000
	<u>1,762,015</u>

<u>No. 14. (Franklin Blvd.) Fire Prot. Dist.</u>		<u>Mount Hope Comm. Fire Prot. Dist.</u>	
Approp. Fund Balance	20,000	Approp. Fund Balance	10,000
Property Tax	195,000	Sales Tax Revenue	82,740
Sales Tax Revenue	57,190	Property Tax	280,800
Other	2,500	Other	7,000
	<u>274,690</u>		<u>380,540</u>
<u>No. 18 (Deep River) Fire Prot. Dist.</u>		<u>Climax Fire Prot. Dist.</u>	
Approp. Fund Balance	7,500	Approp. Fund Balance	4,000
Property Tax	150,150	Property Tax	77,527
Sales Tax Revenue	45,052	Sales Tax Revenue	22,738
Other	6,000	Other	2,000
	<u>208,702</u>		<u>106,265</u>
<u>No. 28 (Frieden's) Fire Prot. Dist.</u>		<u>Southeast Fire Prot. Dist.</u>	
Approp. Fund Balance	2,500	Approp. Fund Balance	5,000
Property Tax	112,076	Property Tax	125,775
Sales Tax Revenue	31,440	Sales Tax Revenue	38,120
Other	1,200	Other	2,000
	<u>147,216</u>		<u>170,895</u>
<u>Whitsett Fire Prot. Dist.</u>		<u>Julian Fire Prot. Dist.</u>	
Approp. Fund Balance	8,000	Approp. Fund Balance	2,500
Property Tax	247,712	Sales Tax Revenue	17,881
Sales Tax Revenue	75,075	Property Tax	56,074
Other	2,500	Other	1,000
	<u>333,287</u>		<u>77,455</u>
<u>McLeansville Fire Prot. Dist.</u>		<u>Gibsonville Fire Prot. Dist.</u>	
Approp. Fund Balance	20,000	Approp. Fund Balance	-
Property Tax	546,820	Property Tax	9,594
Sales Tax Revenue	141,661	Sales Tax Revenue	2,807
Other	12,000	Other	375
	<u>720,481</u>		<u>12,776</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	3,058,103	
TOTAL COUNTY BLDG. CONSTRUCTION FUND APPROPRIATIONS		<u>3,058,103</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	2,058,444	
EMPLOYEE HEALTH CARE PLAN	29,525,773	
TOTAL INTERNAL SERVICES FUND APPROPRIATIONS		<u>31,584,217</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>4,375,573</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	3,058,103	
TOTAL COUNTY BLDG. CONSTRUCTION FUND REVENUES	3,058,103	3,058,103

INTERNAL SERVICES FUND

OTHER REVENUES	31,584,217	
TOTAL INTERNAL SERVICES FUND REVENUES	31,584,217	31,584,217

ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND

OCCUPANCY TAX	4,375,573	
TOTAL ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND REVENUES	4,375,573	4,375,573

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	561,724,959
FIRE PROTECTION DISTRICT FUNDS:	
Northeast	617,866
Kimesville	100,751
Alamance Community	900,890
Colfax	536,485
Guilford College Comm.	1,074,320
Guil-Rand	154,627
McLeansville	720,481
Oak Ridge	975,075
Pinecroft-Sedgefield	1,864,209
Pleasant Garden	716,620
No. 13 (Rankin)	883,857
Stokesdale	481,738
Summerfield	1,762,015
No. 14 (Franklin Blvd.)	274,690
No. 18 (Deep River)	208,702
No. 28 (Frieden's)	147,216
Whitsett	333,287
Mount Hope Community	380,540
Climax	106,265

B. That there is hereby levied for the fiscal year beginning July 1, 2007 and ending June 30, 2008, 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	\$ 0.0700	Mount Hope Community	\$ 0.0800
Oak Ridge	\$ 0.0825	Climax	\$ 0.0930
Pinecroft-Sedgefield	\$ 0.0860	Southeast	\$ 0.1000
Pleasant Garden	\$ 0.1000	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, 2007, 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 - \$135/election; Judges - \$125/election; and Assistants - \$110/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. General Fund group insurance to other departments within the General fund to adjust for projected expenditure pattern. 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, 2007.

ADOPTED this the xxth day of June, 2007.