

**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 21st 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	438,551
COUNTY ADMINISTRATION	1,786,294
COUNTY ATTORNEY	1,101,102
CLERK TO THE BOARD	211,134
INTERNAL AUDIT	387,637
BUDGET & MANAGEMENT	546,693
FINANCE	2,531,358
PURCHASING	480,525
FACILITIES	4,735,275
PROPERTY MANAGEMENT/COURTS	1,739,903
INFORMATION SERVICES	8,066,198
HUMAN RESOURCES	4,140,405
PARKING & FLEET OPERATIONS	742,356
DEBT SERVICE	52,304,850
TAX	6,334,915
REGISTER OF DEEDS	3,140,331
ELECTIONS	2,902,835
PUBLIC HEALTH	37,280,294
MENTAL HEALTH	37,772,418
COORDINATED SERVICES	656,097
SOCIAL SERVICES	68,664,823
CHILD SUPPORT ENFORCEMENT	5,747,153
VETERANS' SERVICES	99,709
TRANSPORTATION - HUMAN SERVICES	2,300,347
SPECIAL ASSISTANCE TO ADULTS	3,522,066
TEMPORARY ASSISTANCE - NEEDY FAMILIES	15,000
MEDICAL ASSISTANCE	23,494,575
EMERGENCY SERVICES	21,938,308
COURT ALTERNATIVES	3,082,503
OTHER PROTECTION	1,110,165
LAW ENFORCEMENT	49,179,562
ANIMAL SERVICES	2,392,597

GENERAL FUND (continued)

SECURITY	1,836,205	
COOPERATIVE EXTENSION SERVICE	564,153	
PLANNING & DEVELOPMENT	1,407,070	
INSPECTIONS	3,068,473	
SOIL & WATER CONSERVATION	270,315	
GEOGRAPHIC INFORMATION SYSTEM	555,446	
CAPITAL OUTLAY	700,103	
SOLID WASTE	1,188,368	
CULTURE/RECREATION	5,451,619	
ECONOMIC DEVELOPMENT & ASSISTANCE	1,667,244	
EDUCATION - CURRENT EXPENSE		
GUILFORD COUNTY PUBLIC SCHOOLS	165,165,521	
GUILFORD TECHNICAL COMMUNITY COLLEGE	10,791,328	
EDUCATION - CAPITAL OUTLAY		
GUILFORD COUNTY PUBLIC SCHOOLS	7,000,000	
GUILFORD TECHNICAL COMMUNITY COLLEGE	1,500,000	
NON-DEPARTMENTAL VACANCIES/LAPSED SALARIES	(750,000)	
TOTAL GENERAL FUND APPROPRIATIONS		<u>549,261,824</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	25,264,042
FEDERAL/STATE FUNDS	90,610,966

GENERAL FUND (continued)

SALES TAX	85,250,000
PROPERTY TAX	289,097,221
OTHER REVENUES	57,924,595
TRANSFERS FROM OTHER FUNDS	1,115,000
SUB-TOTAL GENERAL FUND REVENUES	<u>433,386,816</u>
TOTAL GENERAL FUND REVENUES	<u><u>549,261,824</u></u>

NOTE: The General Fund Appropriated Fund Balance is comprised of the following components: Fund Level - \$23,745,964; Register of Deeds - \$435,604; Public Health - \$593,645 - Other Protection \$289,171 - Law Enforcement (Inmate Welfare Fund) - \$200,000

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	25,000
Property Tax	456,300	Property Tax	731,982
Sales Tax Revenue	133,566	Sales Tax Revenue	212,093
Other	3,000	Other	6,000
	<u>617,866</u>		<u>975,075</u>
<u>Kimesville Fire Prot. Dist.</u>		<u>Pinecroft-Sedgefield Fire Prot. Dist.</u>	
Approp. Fund Balance	4,000	Approp. Fund Balance	75,000
Property Tax	72,150	Property Tax	1,362,563
Sales Tax Revenue	21,601	Sales Tax Revenue	409,146
Other	3,000	Other	17,500
	<u>100,751</u>		<u>1,864,209</u>
<u>Alamance Comm. Fire Prot. Dist.</u>		<u>Pleasant Garden Fire Prot. Dist.</u>	
Approp. Fund Balance	20,000	Approp. Fund Balance	30,000
Property Tax	670,761	Property Tax	525,476
Sales Tax Revenue	200,629	Sales Tax Revenue	156,644
Other	9,500	Other	4,500
	<u>900,890</u>		<u>716,620</u>
<u>Colfax Fire Prot Dist.</u>		<u>No. 13 (Rankin) Fire Prot. Dist</u>	
Approp. Fund Balance	20,000	Approp. Fund Balance	25,000
Property Tax	394,876	Property Tax	659,100
Sales Tax Revenue	117,609	Sales Tax Revenue	199,757
Other	4,000	Other	-
	<u>536,485</u>		<u>883,857</u>
<u>Guilford College Comm. Fire Prot. Dist.</u>		<u>Stokesdale Fire Prot. Dist.</u>	
Approp. Fund Balance	40,000	Approp. Fund Balance	25,000
Property Tax	783,900	Property Tax	346,691
Sales Tax Revenue	240,420	Sales Tax Revenue	100,047
Other	10,000	Other	10,000
	<u>1,074,320</u>		<u>481,738</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>

No. 14. (Franklin Blvd.) Fire Prot. Dist.

Approp. Fund Balance	20,000
Property Tax	195,000
Sales Tax Revenue	57,190
Other	2,500
	<u>274,690</u>

No. 18 (Deep River) Fire Prot. Dist.

Approp. Fund Balance	7,500
Property Tax	150,150
Sales Tax Revenue	45,052
Other	6,000
	<u>208,702</u>

No. 28 (Frieden's) Fire Prot. Dist.

Approp. Fund Balance	2,500
Property Tax	112,076
Sales Tax Revenue	31,440
Other	1,200
	<u>147,216</u>

Whitsett Fire Prot. Dist.

Approp. Fund Balance	8,000
Property Tax	247,712
Sales Tax Revenue	75,075
Other	2,500
	<u>333,287</u>

McLeansville Fire Prot. Dist.

Approp. Fund Balance	20,000
Property Tax	546,820
Sales Tax Revenue	141,661
Other	12,000
	<u>720,481</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>

Mount Hope Comm. Fire Prot. Dist.

Approp. Fund Balance	10,000
Sales Tax Revenue	82,740
Property Tax	280,800
Other	7,000
	<u>380,540</u>

Climax Fire Prot. Dist.

Approp. Fund Balance	4,000
Property Tax	77,527
Sales Tax Revenue	22,738
Other	2,000
	<u>106,265</u>

Southeast Fire Prot. Dist.

Approp. Fund Balance	5,000
Property Tax	125,775
Sales Tax Revenue	38,120
Other	2,000
	<u>170,895</u>

Julian Fire Prot. Dist.

Approp. Fund Balance	2,500
Sales Tax Revenue	17,881
Property Tax	56,074
Other	1,000
	<u>77,455</u>

Gibsonville Fire Prot. Dist.

Approp. Fund Balance	-
Property Tax	9,594
Sales Tax Revenue	2,807
Other	375
	<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

TRANSFER TO GENERAL FUND	<u>1,115,000</u>	
TOTAL COUNTY BLDG. CONSTRUCTION FUND APPROPRIATIONS		<u>1,115,000</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	31,584,217	

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	4,306,837
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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

FUND BALANCE APPROPRIATED	1,115,000	
TOTAL COUNTY BLDG. CONSTRUCTION FUND REVENUES	1,115,000	

INTERNAL SERVICES FUND

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

ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND

OCCUPANCY TAX	4,306,837	
TOTAL ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND REVENUES	4,306,837	

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	549,261,824
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

FIRE PROTECTION DISTRICT FUNDS (continued):

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	
Southeast	170,895	
Julian	77,455	
Gibsonville	12,776	
TOTAL FIRE PROTECTION DISTRICTS	12,500,760	
COUNTY BUILDING CONSTRUCTION FUND	1,115,000	
INTERNAL SERVICES FUND	31,584,217	
ROOM OCCUPANCY AND TOURISM		
DEVELOPMENT TAX FUND	4,306,837	
SUB-TOTAL APPROPRIATIONS - ALL FUNDS		598,768,638
LESS: Transfers to Other Funds		
To General Fund	(1,115,000)	
Total Transfers to Other Funds		(1,115,000)
TOTAL APPROPRIATION - ALL FUNDS		<u>597,653,638</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	26,800,542	
FEDERAL/STATE FUNDS	90,610,966	
SALES TAX	87,971,514	
PROPERTY TAX	298,341,892	
OTHER REVENUES	89,621,887	
OCCUPANCY TAX	4,306,837	
TRANSFER FROM OTHER FUNDS	1,115,000	
SUB-TOTAL REVENUES - ALL FUNDS		598,768,638
LESS: Transfers from Other Funds		(1,115,000)
TOTAL REVENUES - ALL FUNDS		<u>597,653,638</u>

VI. A. That there is hereby levied for the fiscal year beginning July 1, 2007 and ending June 30, 2008, 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, 2007, 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 **\$ 0.6914**

NOTE: This rate is based on estimated total valuation of property, for the purpose of taxation, of forty-two billion, seven hundred million dollars (\$42,700,000,000) , which is 100% of the total assessed property tax valuation.

B. That there is hereby levied for the fiscal year beginning July 1, 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, 2007, 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 \$4,950 and for other members in the amount of \$3,520. 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, 2007 and ending June 30, 2008, 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 220,000 parcels of land at a cost of \$2,300,000. Funds are appropriated for FY 2007-2008 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. Appropriations herein above authorized and made shall have the amounts of the outstanding purchase orders and unearned portion of contracts at June 30, 2007 added to each appropriation as it applies in order to properly account for the payment against the fiscal year in which it is paid.
- XIII. 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.
- XIV. A. That copies of the ordinance shall be filed with the County Manager, Director of Finance, and Clerk to the Board.
- XV. A. The effective date of this ordinance is July 1, 2007.

ADOPTED this the 21st day of June, 2007.