

Countywide Goals



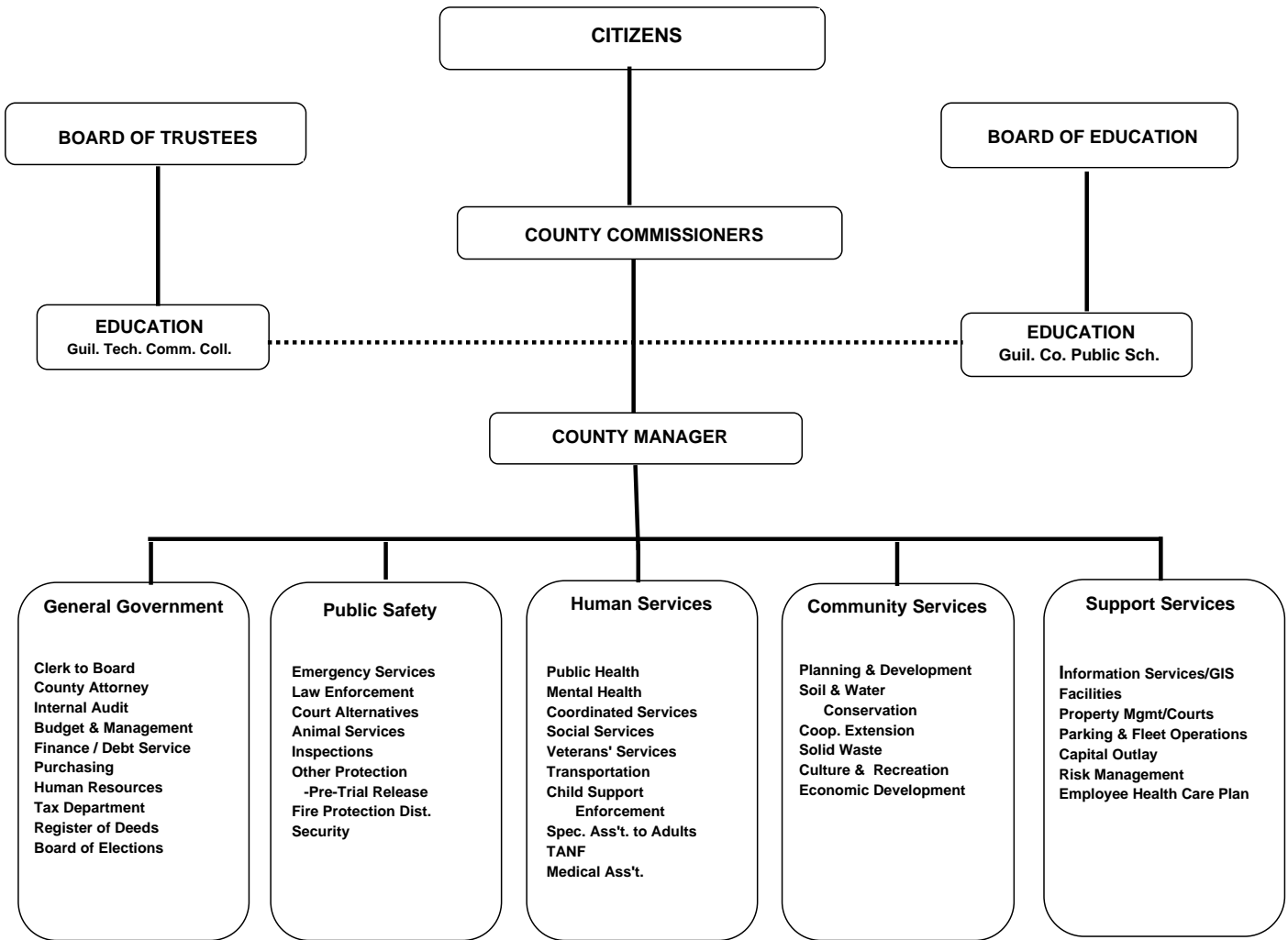
Vision/Mission

Draft Goals

Creates Prosperity
and Educational Opportunity for all its citizens;
Views Diversity as a strength and strives for equality
Provides freedom through Safe and Healthy communities; and
Values Economic Growth , producing a rich quality of life.
To provide Efficient, Effective Responsive government that meets the public's needs and improves our community.

Create opportunities for all residents through promoting 1) educational opportunity 2) with minimal poverty 3) full of economic, cultural and recreational opportunity.
Promote and support lifelong opportunities for all residents through 1) formal education 2) workforce preparedness and 3) personal enrichment.
Foster an environment that embraces economic, cultural and social diversity.
Continually improve the state of complete physical and mental well-being of Guilford County residents.
Promote and value a system of infrastructure that supports sustainable, responsible economic growth that provides a rich quality of life.
Provide efficient, effective responsive government to meet the public's needs and improve our community.

GUILFORD COUNTY, NORTH CAROLINA
Operational Structure for Budgetary
Allocation & Management



Constitutional and Statutory officers are included for administrative coordination and support purposes.

**GUILFORD COUNTY, NORTH CAROLINA
BUDGET CALENDAR
FY 2008-2009**

DATE	BUDGET PROCEDURES	ACTION BY
February 13	Budget Kick-Off Meeting Budget Excel worksheets and instructions available to departments	Budget & Management
February 29	Deadline for submitting requests for new positions to Human Resources	Departments
March 20	Deadline for the submission of budget requests to Budget and Management	Departments Fire Districts
	Deadline for Human Resources to submit recommended new positions and cost information for compensation issues and market survey to Budget and Management.	Human Resources
March 24 - April 25	County Manager and Budget & Management to meet with Departments, Schools, and GTCC to discuss budget requests and recommendations	County Manager Budget & Management Departments School Superintendent GTCC President
April 18	Update of tax valuation due from Tax Department	Tax Department
	Estimate of Fund Balance & Investment Earnings from Finance	Finance
Late April	Preliminary Budget requests due from the School Board & GTCC	County Schools & GTCC
May 1	Statutory deadline for School Superintendent to present budget and budget message to the School Board	Superintendent School Board
May 15	Statutory deadline for Board of Education to present budget request to County Manager	Superintendent School Board
May 22	Presentation of the County Manager's budget message and recommended budget to the Board of Commissioners	County Manager County Commissioners
	Notify fire districts of probable tax rates and public hearing	
May 23 - June 19*	Available for Commissioner work sessions to review budgets with departments, agencies, school board, and GTCC	County Commissioners County Manager Budget & Management Departments
June 5*	Official public hearing on the budget	County Commissioners Public
June 19*	Adoption of Budget Ordinance	County Commissioners
July 1	Statutory deadline for Board of County Commissioners to adopt the Budget Ordinance	County Commissioners

* *Estimated dates.*

This page intentionally left blank.

AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF GUILFORD COUNTY FOR THE FISCAL YEAR 2008-2009

I. A. Be it ordained by the Board of County Commissioners for Guilford County, North Carolina this the xxth day of June, 2008:

That for the operation of Guilford County's government and its subdivisions for the fiscal year beginning July 1, 2008, and ending June 30, 2009, 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	465,224
COUNTY ADMINISTRATION	1,780,426
COUNTY ATTORNEY	608,493
CLERK TO THE BOARD	189,401
INTERNAL AUDIT	404,333
BUDGET & MANAGEMENT	491,979
FINANCE	2,499,103
PURCHASING	502,855
FACILITIES	4,944,524
PROPERTY MANAGEMENT/COURTS	1,707,281
INFORMATION SERVICES	8,490,505
HUMAN RESOURCES	4,738,029
PARKING & FLEET OPERATIONS	678,593
DEBT SERVICE	69,706,993
TAX	6,359,166
REGISTER OF DEEDS	3,069,335
ELECTIONS	2,639,427
PUBLIC HEALTH	39,254,684
MENTAL HEALTH	42,055,037
COORDINATED SERVICES	655,919
SOCIAL SERVICES	72,111,577
CHILD SUPPORT ENFORCEMENT	6,119,393
VETERANS' SERVICES	113,184
TRANSPORTATION - HUMAN SERVICES	3,207,479
SPECIAL ASSISTANCE TO ADULTS	3,560,016
TEMPORARY ASSISTANCE - NEEDY FAMILIES	15,000
MEDICAL ASSISTANCE	14,337,670
EMERGENCY SERVICES	22,760,638
COURT ALTERNATIVES	3,148,223
OTHER PROTECTION	1,306,782
<u>GENERAL FUND</u> (continued)	
LAW ENFORCEMENT	53,864,028

DRAFT

ANIMAL SERVICES	2,824,094	
SECURITY	1,949,790	
COOPERATIVE EXTENSION SERVICE	546,052	
PLANNING & DEVELOPMENT	1,441,392	
INSPECTIONS	2,939,690	
SOIL & WATER CONSERVATION	268,677	
GEOGRAPHIC INFORMATION SYSTEM	-	
CAPITAL OUTLAY	700,000	
SOLID WASTE	1,255,582	
CULTURE/RECREATION	5,767,048	
ECONOMIC DEVELOPMENT & ASSISTANCE	1,929,609	
EDUCATION - CURRENT EXPENSE		
GUILFORD COUNTY PUBLIC SCHOOLS	177,665,521	
GUILFORD TECHNICAL COMMUNITY COLLEGE	11,752,690	
EDUCATION - CAPITAL OUTLAY		
GUILFORD COUNTY PUBLIC SCHOOLS	7,000,000	
GUILFORD TECHNICAL COMMUNITY COLLEGE	2,000,000	
NON-DEPARTMENTAL VACANCIES/LAPSED SALARIES	(1,900,000)	
TOTAL GENERAL FUND APPROPRIATIONS		<u>587,925,442</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	749,972	Stokesdale	530,664
Kimesville	100,601	Summerfield	1,950,352
Alamance Comm. Fire P	1,082,893	No. 14 (Franklin Blvd.)	289,639
Colfax	553,597	No. 18 (Deep River)	215,301
Guilford Coll. Comm.	392,494	No. 28 (Frieden's)	151,323
Guil-Rand	166,491	Whitsett	351,481
McLeansville	706,109	Mount Hope Comm.	412,334
Oak Ridge	1,096,676	Climax	114,539
Pineroft-Sedgefield	1,887,994	Southeast	172,839
Pleasant Garden	716,016	Julian	77,587
No. 13 (Rankin)	914,364	Gibsonville	14,015

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	26,094,563
FEDERAL/STATE FUNDS	102,498,015
SALES TAX	77,600,000
PROPERTY TAX	321,823,000
OTHER REVENUES	22,009,023
USER CHARGES	37,900,841
SUB-TOTAL GENERAL FUND REVENUES	587,925,442
TOTAL GENERAL FUND REVENUES	<u><u>587,925,442</u></u>

NOTE: The General Fund Appropriated Fund Balance is comprised of the following components: Fund Level - \$25,411,921; Register of Deeds - \$424,208; Public Health - \$232,331 - Law Enforcement (Inmate Welfare Fund) - \$26,103.

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 Bal.	49,500
Property Tax	567,816
Sales Tax Revenue	132,656
Other	-
	<u><u>749,972</u></u>

Oak Ridge Fire Prot. Dist

Approp. Fund Bal.	79,500
Property Tax	804,375
Sales Tax Revenue	212,801
Other	-
	<u><u>1,096,676</u></u>

Kimesville Fire Prot. Dist.

Approp. Fund Bal.	6,500
Property Tax	73,125
Sales Tax Revenue	20,976
Other	-
	<u><u>100,601</u></u>

Pinecroft-Sedgefield Fire Prot. Dist.

Approp. Fund Bal.	133,500
Property Tax	1,358,370
Sales Tax Revenue	396,124
Other	-
	<u><u>1,887,994</u></u>

Alamance Comm. Fire Prot. Dist.

Approp. Fund Bal.	56,000
Property Tax	831,891
Sales Tax Revenue	195,002
Other	-
	<u><u>1,082,893</u></u>

Pleasant Garden Fire Prot. Dist.

Approp. Fund Bal.	27,000
Property Tax	536,250
Sales Tax Revenue	152,766
Other	-
	<u><u>716,016</u></u>

Colfax Fire Prot Dist.

Approp. Fund Bal.	41,000
Property Tax	397,800
Sales Tax Revenue	114,797
Other	-
	<u><u>553,597</u></u>

No. 13 (Rankin) Fire Prot. Dist

Approp. Fund Bal.	50,000
Property Tax	672,750
Sales Tax Revenue	191,614
Other	-
	<u><u>914,364</u></u>

<u>Guilford College Comm. Fire Prot. Dist</u>	
Approp. Fund Bal.	71,000
Property Tax	93,600
Sales Tax Revenue	227,894
Other	-
	<u>392,494</u>
<u>Guil-Rand Fire Prot. Dist.</u>	
Approp. Fund Bal.	14,500
Property Tax	117,976
Sales Tax Revenue	34,015
Other	-
	<u>166,491</u>
<u>No. 14. (Franklin Blvd.) Fire Prot. Dist</u>	
Approp. Fund Bal.	28,200
Property Tax	204,750
Sales Tax Revenue	56,689
Other	-
	<u>289,639</u>
<u>No. 18 (Deep River) Fire Prot. Dist.</u>	
Approp. Fund Bal.	21,500
Property Tax	150,150
Sales Tax Revenue	43,651
Other	-
	<u>215,301</u>
<u>No. 28 (Frieden's) Fire Prot. Dist.</u>	
Approp. Fund Bal.	15,000
Property Tax	103,740
Sales Tax Revenue	32,583
Other	-
	<u>151,323</u>
<u>Whitsett Fire Prot. Dist.</u>	
Approp. Fund Bal.	14,500
Property Tax	264,966
Sales Tax Revenue	72,015
Other	-
	<u>351,481</u>
<u>McLeansville Fire Prot. Dist.</u>	
Approp. Fund Bal.	45,500
Property Tax	501,638
Sales Tax Revenue	158,971
Other	-
	<u>706,109</u>

<u>Stokesdale Fire Prot. Dist.</u>	
Approp. Fund Bal.	45,500
Property Tax	384,375
Sales Tax Revenue	100,789
Other	-
	<u>530,664</u>
<u>Summerfield Fire Prot. Dist.</u>	
Approp. Fund Bal.	154,000
Property Tax	1,411,922
Sales Tax Revenue	384,430
Other	-
	<u>1,950,352</u>
<u>Mount Hope Comm. Fire Prot. Dist.</u>	
Approp. Fund Bal.	26,500
Sales Tax Revenue	304,200
Property Tax	81,634
Other	-
	<u>412,334</u>
<u>Climax Fire Prot. Dist</u>	
Approp. Fund Bal.	8,400
Property Tax	83,600
Sales Tax Revenue	22,539
Other	-
	<u>114,539</u>
<u>Southeast Fire Prot. Dist</u>	
Approp. Fund Bal.	10,500
Property Tax	125,775
Sales Tax Revenue	36,564
Other	-
	<u>172,839</u>
<u>Julian Fire Prot. Dist.</u>	
Approp. Fund Bal.	4,500
Sales Tax Revenue	56,784
Property Tax	16,303
Other	-
	<u>77,587</u>
<u>Gibsonville Fire Prot. Dist.</u>	
Approp. Fund Bal.	500
Property Tax	10,726
Sales Tax Revenue	2,789
Other	-
	<u>14,015</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 INTERNAL SERVICES FUND the following:

RISK RETENTION - LIAB./PROP./WC	2,316,333	
EMPLOYEE HEALTH CARE PLAN	30,518,109	
TOTAL INTERNAL SERVICES FUND APPROPRIATIONS:		<u>32,834,442</u>

Section 2. 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>4,350,000</u>
---	--	------------------

Section 3. That for the said fiscal year there is hereby appropriated for the EMERGENCY TELEPHONE SYSTEM FUND the following:

EMERGENCY TELEPHONE SYSTEM FUND		<u>1,500,000</u>
---------------------------------	--	------------------

IV. A. That the appropriations made in III., A. Sections 1 through 3 inclusive of this ordinance are hereby funded by revenue estimates according to the following schedule:

INTERNAL SERVICES FUND

OTHER REVENUES	32,834,442	
TOTAL INTERNAL SERVICES FUND REVENUES		<u>32,834,442</u>

ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND

OCCUPANCY TAX	4,350,000	
TOTAL ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND REVENUES		<u>4,350,000</u>

EMERGENCY TELEPHONE SYSTEM FUND

OTHER REVENUES	1,400,000	
FUND BALANCE APPROPRIATED	100,000	
TOTAL EMERGENCY TELEPHONE SYSTEM FUND REVENUES		<u>1,500,000</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	587,925,442
FIRE PROTECTION DISTRICT FUNDS:	
Northeast	749,972

VI. A. That there is hereby levied for the fiscal year beginning July 1, 2008 and ending June 30, 2009, 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, 2008, 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 \$ 0.7460

NOTE: This rate is based on estimated total valuation of property, for the purpose of taxation, of forty-four billion, two hundred four million, five hundred thousand dollars (\$44,204,500,000) , which is 100% of the total assessed property tax valuation.

B. That there is hereby levied for the fiscal year beginning July 1, 2008 and ending June 30, 2009, 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, 2008, 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	\$ 0.0900	Stokesdale	\$ 0.0773
Kimesville	\$ 0.1000	Summerfield	\$ 0.0875
Alamance Community	\$ 0.1000	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	\$ 0.1000
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 ~~deems necessary~~ *and* General Fund group insurance to other departments within the General fund to adjust for projected expenditure patterns. 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, 2008 and ending June 30, 2009, 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 2008-2009 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, 2008 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, 2008.
- ADOPTED this the xxth day of June, 2008.