

**Motion to Adopt the FY 2017-2018 Guilford County Budget,
Budget Ordinance, Related Budget Provisions, and Tax Rates**

Adopt the FY 2017-18 Guilford County Budget along with the attached Budget Ordinances and related items:

- A) FY 2017-18 Guilford County Budget Ordinance;
- B) FY 2017-18 Capital Project Ordinance for Guilford County Schools;
- C) FY 2017-18 Capital Project Ordinance for Guilford Technical Community College;
- D) All related provisions as included in the recommended budget subject to the changes included in the Changes to FY 2017-18 Recommend Budget attachment;
- E) Set the Guilford County tax rate for FY 2017-18 to 0.7305 cents per 100 valuation; and
- F) Set the FY 2017-18 Fire Special District, Fire Protection District and Fire Service District Overlay tax rates at the revised rates as included in the budget ordinance.

\$ 7,500 & 250k

AN ORDINANCE MAKING APPROPRIATIONS FOR THE OPERATION OF GUILFORD COUNTY FOR THE FISCAL YEAR 2017-2018

I. A. Be it ordained by the Board of County Commissioners for Guilford County, North Carolina this the 15th day of June, 2017:

That for the operation of Guilford County's government and its subdivisions for the fiscal year beginning July 1, 2017, and ending June 30, 2018, 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	\$ 489,593
COUNTY ADMINISTRATION	\$ 1,334,783
COUNTY ATTORNEY	\$ 2,366,911
CLERK TO THE BOARD	\$ 305,477
INTERNAL AUDIT	\$ 529,683
BUDGET & MANAGEMENT	\$ 566,118
FINANCE	\$ 2,589,854
PURCHASING	\$ 394,462
FACILITIES	\$ 10,872,202
INFORMATION SERVICES	\$ 10,353,759
HUMAN RESOURCES	\$ 7,898,553
FLEET OPERATIONS	\$ 1,147,462
DEBT SERVICE	\$ 99,725,281
TAX	\$ 6,207,465
REGISTER OF DEEDS	\$ 2,197,513
ELECTIONS	\$ 2,508,744
HEALTH & HUMAN SERVICES	\$ 98,874,409
<i>(Adopted at Health & Human Services level. For information only</i>	
<i>Public Health \$33,952,269 and Social Services \$64,922,140)</i>	
MENTAL HEALTH	\$ 9,674,000
COORDINATED SERVICES	\$ 1,279,331
CHILD SUPPORT ENFORCEMENT	\$ 6,309,612
TRANSPORTATION - HUMAN SERVICES	\$ 1,270,341
PUBLIC ASSISTANCE MANDATES	\$ 2,408,156
EMERGENCY SERVICES	\$ 29,847,342
COURT ALTERNATIVES	\$ 2,735,273
FAMILY JUSTICE CENTER	\$ 380,126
OTHER PROTECTION	\$ 1,017,947
LAW ENFORCEMENT	\$ 66,601,596
ANIMAL SERVICES	\$ 3,840,313
SECURITY	\$ 1,975,656
COOPERATIVE EXTENSION SERVICE	\$ 643,464
PLANNING & DEVELOPMENT	\$ 890,730
INSPECTIONS	\$ 2,352,929

SOIL & WATER CONSERVATION	\$	329,508	
SOLID WASTE	\$	1,482,587	
CULTURE & LIBRARIES	\$	1,844,077	
RECREATION - PARKS	\$	4,277,565	
ECONOMIC DEVELOPMENT & ASSISTANCE - Including attached detail	\$	1,380,780	
EDUCATION - CURRENT EXPENSE			
GUILFORD COUNTY PUBLIC SCHOOLS	\$	195,860,398	
GUILFORD TECHNICAL COMMUNITY COLLEGE	\$	15,150,000	
EDUCATION - CAPITAL OUTLAY			
GUILFORD COUNTY PUBLIC SCHOOLS	\$	5,000,000	
GUILFORD TECHNICAL COMMUNITY COLLEGE	\$	1,500,000	
CAPITAL OUTLAY	\$	2,000,000	
SUB-TOTAL GENERAL FUND APPROPRIATIONS	\$	608,414,000	
LESS: Transfer to County Building Construction Fund (Project Ordinances)	\$	(2,000,000)	
LESS: Transfer to School Capital Outlay Fund	\$	(6,500,000)	
NET GENERAL FUND APPROPRIATIONS			<u>\$ 599,914,000</u>

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

Alamance Community Fire Protection District	\$1,206,790
Alamance Community Fire Service District Overlay	\$0
Climax Fire Protection District	\$114,902
Climax Fire Protection Service District Overlay	\$51,042
Colfax Fire Protection District	\$611,668
Colfax Fire Protection Service District Overlay	\$219,589
No. 13 (Rankin) Fire Protection District	\$1,106,857
No. 13 (Rankin) Fire Service District Overlay	\$345,585
No. 14 (Franklin Blvd.) Fire Protection District	\$199,789
No. 14 (Franklin Blvd.) Fire Service District Overlay	\$53,160
No. 18 (Deep River) Fire Protection District	\$234,073
No. 18 (Deep River) Fire Service District Overlay	\$0
No. 28 (Frieden's) Fire Protection District	\$175,492
No. 28 (Frieden's) Fire Service District Overlay	\$68,442
Fire Protection District No. 1 (Horneytown)	\$37,551
Gibsonville Fire Protection District	\$14,375

Guilford College Community Fire Protection District	\$592,070
Guilford College Community Fire Service District Overlay	\$38,874
Guil-Rand Fire Protection District	\$150,066
Guil-Rand Fire Protection Service District Overlay	\$29,937
Julian Vol Fire Protection District	\$100,624
Julian Fire Service District Overlay	\$0
Kimesville Fire Protection District	\$120,883
McLeansville Fire Protection District	\$953,079
McLeansville Fire Service District Overlay	\$336,280
Mount Hope Community Fire Protection District	\$728,467
Mount Hope Community Fire Service District Overlay	\$0
Northeast Guil Fire Protection District	\$999,333
Northeast Fire Svc. Dist. Overlay	\$300,431
Oak Ridge Fire Protection District	\$1,613,854
Oak Ridge Fire Service District Overlay	\$0
Pinecroft-Sedgefield Fire Protection District	\$2,092,668
Pinecroft-Sedgefield Fire Service District Overlay	\$358,718
Pleasant Garden Fire Protection District	\$721,905
Pleasant Garden Fire Service District Overlay	\$76,278
PTIA Fire Service District	\$254,923
Southeast Fire Protection District	\$219,170
Southeast Fire Service District Overlay	\$0
Stokesdale Fire Protection District	\$789,836
Summerfield Fire Protection District	\$2,397,721
Summerfield Fire Service District Overlay	\$743,356
Whitsett Fire Protection District	\$614,855
Whitsett Fire Service District Overlay	<u>\$144,793</u>
Total	\$18,817,436

B. 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/Service District Commissions as necessary for the operation of their respective units for the current fiscal year.

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

APPROPRIATED FUND BALANCE	\$ 33,708,907
FEDERAL/STATE FUNDS	\$ 70,548,032
SALES TAX	\$ 85,546,675
PROPERTY TAX	\$ 366,250,750
OTHER REVENUES	\$ 12,651,083
USER CHARGES	\$ 39,708,553
TRANSFERS FROM OTHER FUNDS	\$ -
SUB-TOTAL GENERAL FUND REVENUES	\$ 608,414,000
LESS: Transfer to County Building Construction Fund	\$ (2,000,000)
LESS: Transfer to School Capital Outlay Fund	\$ (6,500,000)
NET GENERAL FUND REVENUES	<u>\$ 599,914,000</u>

NOTE: The General Fund Appropriated Fund Balance is comprised of the following components:

Fund Level	\$ 23,900,000
Adoption Incentive Program	\$ 159,000
Bond Premium Funds for Debt Service	\$ 8,584,504
Public Health - Medicaid Maximization	\$ 444,453
Public Health - Well Drillers' Fees	\$ 16,630
Public Health - Hazardous Spill Fund	\$ 17,948
Law Enforcement - Federal Forfeiture	\$ 230,693
Law Enforcement - Unauthorized Substance Abuse Tax	\$ 15,000
Law Enforcement - Explorer Post Funds	\$ 5,200
Law Enforcement - Inmate Welfare Funds	\$ 155,000
Animal Services - Susie's Fund	\$ 150,000
Family Justice Center - Donations & Grants	\$ 6,200
Register of Deeds - Automation & Enhancement Preservation	\$ 24,279
	<u>\$ 33,708,907</u>

B. SPECIAL TAX/SERVICE 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 or by the establishment of a fire protection district or fire service district overlay. The appropriations made in I., A., Section 2 of this ordinance are hereby funded by revenue estimates according to the following schedules:

District	Property Tax	Sales Tax	Fund Balance	Adopted Budget
Alamance Community Fire Protection District	\$972,863	\$215,289	\$18,638	\$1,206,790
Alamance Community Fire Service District Overlay	\$0	\$0	\$0	\$0
Climax Fire Protection District	\$89,690	\$19,913	\$5,299	\$114,902
Climax Fire Protection Service District Overlay	\$44,846	\$3,982	\$2,214	\$51,042
Colfax Fire Protection District	\$508,032	\$103,636	\$0	\$611,668
Colfax Fire Protection Service District Overlay	\$182,384	\$37,205	\$0	\$219,589
No. 13 (Rankin) Fire Protection District	\$862,426	\$190,418	\$54,013	\$1,106,857
No. 13 (Rankin) Fire Service District Overlay	\$258,818	\$57,125	\$29,642	\$345,585
No. 14 (Franklin Blvd.) Fire Protection District	\$153,806	\$34,004	\$11,979	\$199,789
No. 14 (Franklin Blvd.) Fire Service District Overlay	\$42,297	\$9,350	\$1,513	\$53,160
No. 18 (Deep River) Fire Protection District	\$187,690	\$39,968	\$6,415	\$234,073
No. 18 (Deep River) Fire Service District Overlay	\$0	\$0	\$0	\$0
No. 28 (Frieden's) Fire Protection District	\$144,146	\$31,346	\$0	\$175,492
No. 28 (Frieden's) Fire Service District Overlay	\$56,218	\$12,224	\$0	\$68,442
Fire Protection District No. 1 (Horneytown)	\$31,111	\$5,640	\$800	\$37,551
Gibsonville Fire Protection District	\$11,431	\$2,569	\$375	\$14,375
Guilford College Community Fire Protection District	\$485,355	\$106,715	\$0	\$592,070
Guilford College Community Fire Service District Overlay	\$31,530	\$7,344	\$0	\$38,874
Guil-Rand Fire Protection District	\$122,033	\$25,810	\$2,223	\$150,066
Guil-Rand Fire Protection Service District Overlay	\$24,408	\$5,162	\$367	\$29,937
Julian Vol Fire Protection District	\$76,373	\$16,561	\$7,690	\$100,624
Julian Fire Service District Overlay	\$0	\$0	\$0	\$0
Kimesville Fire Protection District	\$96,614	\$20,857	\$3,412	\$120,883
McLeansville Fire Protection District	\$741,105	\$162,876	\$49,098	\$953,079
McLeansville Fire Service District Overlay	\$275,691	\$60,589	\$0	\$336,280
Mount Hope Community Fire Protection District	\$563,257	\$131,114	\$34,096	\$728,467
Mount Hope Community Fire Service District Overlay	\$0	\$0	\$0	\$0

District	Property Tax	Sales Tax	Fund Balance	Adopted Budget
Northeast Guil Fire Protection District	\$819,482	\$174,800	\$5,051	\$999,333
Northeast Fire Svc. Dist. Overlay	\$245,027	\$52,265	\$3,139	\$300,431
Oak Ridge Fire Protection District	\$1,302,230	\$243,554	\$68,070	\$1,613,854
Oak Ridge Fire Service District Overlay	\$0	\$0	\$0	\$0
Pinecroft-Sedgefield Fire Protection District	\$1,623,992	\$341,064	\$127,612	\$2,092,668
Pinecroft-Sedgefield Fire Service District Overlay	\$324,804	\$27,284	\$6,630	\$358,718
Pleasant Garden Fire Protection District	\$584,969	\$127,910	\$9,026	\$721,905
Pleasant Garden Fire Service District Overlay	\$62,592	\$13,686	\$0	\$76,278
PTIA Fire Service District	\$209,185	\$45,738	\$0	\$254,923
Southeast Fire Protection District	\$179,569	\$39,080	\$521	\$219,170
Southeast Fire Service District Overlay	\$0	\$0	\$0	\$0
Stokesdale Fire Protection District	\$651,715	\$138,121	\$0	\$789,836
Summerfield Fire Protection District	\$1,879,252	\$408,090	\$110,379	\$2,397,721
Summerfield Fire Service District Overlay	\$582,568	\$126,507	\$34,281	\$743,356
Whitsett Fire Protection District	\$489,163	\$108,669	\$17,023	\$614,855
Whitsett Fire Service District Overlay	\$144,793	\$0	\$0	\$144,793
Total	\$15,061,465	\$3,146,465	\$609,506	\$18,817,436

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:

RESERVE FOR FUTURE CAPITAL NEEDS	\$ 2,000,000	
TOTAL COUNTY BLDG. CONSTRUCTION FUND APPROPRIATIONS	<u>\$ 2,000,000</u>	\$ 2,000,000

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

RISK RETENTION - ADMIN./LIAB./PROP./WC	\$ 3,268,997	
EMPLOYEE HEALTH CARE PLAN	<u>\$ 42,493,002</u>	
TOTAL INTERNAL SERVICES FUND APPROPRIATIONS		<u>\$ 45,761,999</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>\$ 6,000,000</u>
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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:

<u>COUNTY BUILDING CONSTRUCTION FUND</u>		
TRANSFER FROM OTHER FUNDS (GENERAL FUND)	\$ 2,000,000	
TOTAL COUNTY BLDG. CONSTRUCTION FUND REVENUES		<u>\$ 2,000,000</u>

<u>INTERNAL SERVICES FUND</u>		
FUND BALANCE APPROPRIATED	\$ 2,303,561	
OTHER REVENUES	\$ 180,000	
USER CHARGES	<u>\$ 43,278,438</u>	
TOTAL INTERNAL SERVICES FUND REVENUES		<u>\$ 45,761,999</u>

<u>ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND</u>		
OCCUPANCY TAX	<u>\$ 6,000,000</u>	
TOTAL ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX FUND REVENUES		<u>\$ 6,000,000</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/Service Districts Funds, the County Building Construction Fund, the School Capital Outlay Fund, the Internal Services Fund, and the Room Occupancy and Tourism Development Tax Fund.

TOTAL COUNTY BUDGET BY FUND

GENERAL FUND		\$ 608,414,000
FIRE PROTECTION/SERVICE DISTRICT FUNDSL		
Alamance Community Fire Protection District	\$ 1,206,790	
Alamance Community Fire Service District Overlay	\$ -	
Climax Fire Protection District	\$ 114,902	
Climax Fire Protection Service District Overlay	\$ 51,042	
Colfax Fire Protection District	\$ 611,668	
Colfax Fire Protection Service District Overlay	\$ 219,589	
No. 13 (Rankin) Fire Protection District	\$ 1,106,857	
No. 13 (Rankin) Fire Service District Overlay	\$ 345,585	
No. 14 (Franklin Blvd.) Fire Protection District	\$ 199,789	
No. 14 (Franklin Blvd.) Fire Service District Overlay	\$ 53,160	
No. 18 (Deep River) Fire Protection District	\$ 234,073	
No. 18 (Deep River) Fire Service District Overlay	\$ -	
No. 28 (Frieden's) Fire Protection District	\$ 175,492	
No. 28 (Frieden's) Fire Service District Overlay	\$ 68,442	
Fire Protection District No. 1 (Horneytown)	\$ 37,551	
Gibsonville Fire Protection District	\$ 14,375	
Guilford College Community Fire Protection District	\$ 592,070	
Guilford College Community Fire Service District Overlay	\$ 38,874	
Guil-Rand Fire Protection District	\$ 150,066	
Guil-Rand Fire Protection Service District Overlay	\$ 29,937	
Julian Vol Fire Protection District	\$ 100,624	
Julian Fire Service District Overlay	\$ -	
	\$ -	
Kimesville Fire Protection District	\$ 120,883	
McLeansville Fire Protection District	\$ 953,079	
McLeansville Fire Service District Overlay	\$ 336,280	
Mount Hope Community Fire Protection District	\$ 728,467	
Mount Hope Community Fire Service District Overlay	\$ -	
Northeast Guil Fire Protection District	\$ 999,333	
Northeast Fire Svc. Dist. Overlay	\$ 300,431	

Oak Ridge Fire Protection District	\$ 1,613,854	
Oak Ridge Fire Service District Overlay	\$ -	
Pincroft-Sedgefield Fire Protection District	\$ 2,092,668	
Pincroft-Sedgefield Fire Service District Overlay	\$ 358,718	
Pleasant Garden Fire Protection District	\$ 721,905	
Pleasant Garden Fire Service District Overlay	\$ 76,278	
PTIA Fire Service District	\$ 254,923	
Southeast Fire Protection District	\$ 219,170	
Southeast Fire Service District Overlay	\$ -	
Stokesdale Fire Protection District	\$ 789,836	
Summerfield Fire Protection District	\$ 2,397,721	
Summerfield Fire Service District Overlay	\$ 743,356	
Whitsett Fire Protection District	\$ 614,855	
Whitsett Fire Service District Overlay	\$ 144,793	
TOTAL FIRE PROTECTION/SERVICE		\$ 18,817,436
COUNTY BUILDING CONSTRUCTION FUND		\$ 2,000,000
INTERNAL SERVICES FUND		\$ 45,761,999
ROOM OCCUPANCY & TOURISM DEVELOPMENT TAX FUND		\$ 6,000,000
SUB-TOTAL APPROPRIATIONS - ALL FUNDS		\$ 680,993,435
LESS:		
Transfer to County Building Construction Fund	\$ (2,000,000)	
Transfer to School Capital Outlay Fund (Project Ordinances)	\$ (6,500,000)	
Total Transfers to Other Funds		\$ (8,500,000)
TOTAL APPROPRIATION - ALL FUNDS		\$ 672,493,435

NOTE: The General Fund Budget for Law Enforcement includes a transfer of \$ 1,500,000 to the Law Enforcement Separation Fund, an unbudgeted fund, as provided in the N.C. General Statute 159-13 (a)(3).

SUMMARY OF REVENUES:

APPROPRIATED FUND BALANCE	\$ 36,621,974	
FEDERAL/STATE FUNDS	\$ 70,548,032	
SALES TAX	\$ 88,693,140	
PROPERTY TAX	\$ 381,312,215	
OTHER REVENUES	\$ 12,831,083	
USER CHARGES	\$ 82,986,991	
OCCUPANCY TAX	\$ 6,000,000	
TRANSFER FROM OTHER FUNDS	\$ 2,000,000	
SUB-TOTAL REVENUES - ALL FUNDS	\$ 680,993,435	
LESS: Transfers from Other Funds		\$ (2,000,000)
LESS: Transfers included in GCS/GTCC Capital Project Ordinances		\$ (6,500,000)
TOTAL REVENUES - ALL FUNDS		\$ 672,493,435

VI. A. That there is hereby levied for the fiscal year beginning July 1, 2017 and ending June 30, 2018, 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, 2017, 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: \$0.7305

Revenue-Neutral Tax Rate – Because the county has recently reassessed real property values, it must include in the budget, for comparison purposes, a statement of the revenue-neutral tax rate for the budget. This is the rate that, when applied to the updated property values and after controlling for the average annual change in the tax base, will generate the same amount of revenue in FY 2017-18 had a property revaluation not occurred. **The revenue neutral general countywide rate for FY 2017-18 is \$0.7305, the same as the Recommended Countywide Tax Rate. Revenue-neutral tax rates for fire district taxes are included in the next section.**

NOTE: This rate is based on estimated total valuation of property, for the purpose of taxation, of \$50,541,506,355, which is 100% of the total assessed property tax valuation.

B. That there is hereby levied for the fiscal year beginning July 1, 2017 and ending June 30, 2018, the following Special District/Fire Protection District/Fire Service District Overlay 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, 2017, 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:

Fire Protection/Service District	Revenue		Fire Protection/Service District	Revenue	
	Current Tax Rate	Neutral Rate		Current Tax Rate	Neutral Rate
Alamance Comm. Fire Protection Dist.	\$0.0998	\$0.0981	Kimesville Fire Protection Dist.	\$0.1097	\$0.1076
Alamance Comm. Fire Svc. Dist. Overlay	\$0.0000	\$0.0000	McLeansville Fire Protection Dist.	\$0.1000	\$0.0975
Climax Fire Protection Dist.	\$0.1000	\$0.1006	McLeansville Fire Svc. Dist. Overlay	\$0.0372	\$0.0363
Climax Fire Svc. Dist. Overlay	\$0.0200	\$0.0201	Mount Hope Comm. Fire Protection Dist.	\$0.0800	\$0.0842
Colfax Fire Protection Dist.	\$0.1000	\$0.0934	Mount Hope Comm. Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
Colfax Fire Svc. Dist. Overlay	\$0.0359	\$0.0335	Northeast Fire Protection Dist.	\$0.1000	\$0.0970
No. 13 (Rankin) Fire Protection Dist.	\$0.1000	\$0.0963	Northeast Fire Svc. Dist. Overlay	\$0.0299	\$0.0290
No. 13 (Rankin) Fire Svc. Dist. Overlay	\$0.0300	\$0.0289	Oak Ridge Fire Protection Dist.	\$0.0848	\$0.0860
No. 14 (Franklin Blvd.) Fire Protection Dist.	\$0.1000	\$0.0988	Oak Ridge Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
No. 14 (Franklin Blvd.) Fire Svc. Dist. Overlay	\$0.0275	\$0.0272	Pinecroft-Sedgefield Fire Protection Dist.	\$0.1000	\$0.0936
No. 18 (Deep River) Fire Protection Dist.	\$0.0941	\$0.0909	Pinecroft-Sedgefield Fire Svc. Dist. Overlay	\$0.0080	\$0.0075
No. 18 (Deep River) Fire Svc. Dist. Overlay	\$0.0000	\$0.0000	Pleasant Garden Fire Protection Dist.	\$0.1000	\$0.0968
No. 28 (Frieden's) Fire Protection Dist.	\$0.1000	\$0.0992	Pleasant Garden Fire Svc. Dist. Overlay	\$0.0107	\$0.0104
No. 28 (Frieden's) Fire Svc. Dist. Overlay	\$0.0390	\$0.0387	PTIA Service District	\$0.0495	\$0.0491
Fire Protection District #1 (Horneytown)	\$0.1100	\$0.1071	Southwest Fire Protection Dist.	\$0.1250	\$0.1234
Gibsonville Fire Protection Dist.	\$0.0972	\$0.0945	Southwest Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
Guilford College Comm. Fire Protection Dist.	\$0.1000	\$0.0989	Stokesdale Fire Protection Dist.	\$0.1000	\$0.0967
Guilford College Comm. Fire Svc. Dist. Overlay	\$0.0500	\$0.0502	Summerfield Fire Protection Dist.	\$0.1000	\$0.0978
Guil-Rand Fire Protection Dist.	\$0.1000	\$0.0938	Summerfield Fire Svc. Dist. Overlay	\$0.0310	\$0.0303
Guil-Rand Fire Svc. Dist. Overlay	\$0.0200	\$0.0188	Whitsett Fire Protection Dist.	\$0.1000	\$0.0996
Julian Fire Protection Dist.	\$0.1300	\$0.1354	Whitsett Fire Svc. Dist. Overlay	\$0.0000	\$0.0000
Julian Fire Svc. Dist. Overlay	\$0.0000	\$0.0000			

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 with the start of the first pay period of the new fiscal year, 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 to delete any positions abolished in connection with any Reduction in Force. 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

• Communication stipend (optional) - \$60/month

D. 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 - \$150/election; Judges - \$135/election; Precinct Transfer Assistants - \$135/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 General Fund for insurance, salaries & benefits, energy, technology, and facility expense (53100 - Routine Building Maintenance/Repair, 53110 - Maintenance of Lawns/Grounds, 53290 - Special Facilities Maintenance/Repair) accounts to the same accounts in 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.

C. That during a Locally Declared State of Emergency, the County Manager is authorized to (1) 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 \$90,000 for each expenditure; (2) transfer moneys from one appropriation to another within the same fund up to \$100,000 per transaction; except that funds appropriated are restricted to a response to or recovery from a declared State of Emergency; and (3) expedite and modify current county purchasing and contract processes to meet the life safety and recovery needs during a declared State of Emergency within applicable state laws. Any actions exercised according to this section 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. To the extent permitted by law, the Register of Deeds fees are as prescribed by law; it is recognized herein that the Register in his discretion may waive fees incurred by the District Attorney's Office and Public Defender's Office for the 18th Judicial District in the execution of their duties.

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 Compact Disc (CD) - \$2.00 per CD.

C. That the County Manager or designee shall have authority to execute the following contracts, amendments, or change orders, provided they comply with N.C. Gen. Stat. § 143-129 procedures and are within budgeted funds: (a) any lease agreement for one year or less; (b) any contract for land acquisition (c) any contract for construction or repair that is less than \$500,000; (d) any contract, for apparatus, supplies, materials, equipment, that does not exceed 90,000, or other lawful matter where formal bids are not required by law, including those committing no funds; (e) all service contracts, including but not limited to, service and information technology contracts as defined by N.C. Gen. Stat. § 143-129.8, and resolution of a claim that do not exceed \$200,000; (f) amendments or change orders to all contracts described in Section (e) herein, when the aggregate of the amendment requires less than a \$200,000 increase in the expenditure of public funds in a single fiscal year; and (g) grant agreements for public funds within budgeted amounts.

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

D. The Manager is authorized to dispose of sell, lease or otherwise dispose of any county property except real property, with a value of less than \$30,000.

E. That proposed projects where the estimated professional fee is in an amount less than \$30,000 or the amount authorized by G.S. 143-64.32, whichever is greater, 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

F. The County Manager is authorized to accept gifts, in-kind services, and monetary donations up to \$25,000 per donation to the extent permitted by and pursuant to N.C. General Statute 159-15.

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, 2017 and ending June 30, 2018, 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 2022 reappraisal based on an estimated 215,000 parcels of land at a cost of \$2,200,000. Funds are appropriated for FY 2017-2018 in the Tax Department's budget to cover the cost that is estimated to be incurred during FY 2017-2018 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. Appropriations herein above authorized and made shall have the amounts of the outstanding purchase orders and unearned portion of contracts at June 30, 2017 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 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, 2017.

ADOPTED this the 15th day of June, 2017.

Economic Development Organization Funding

	FY 2015 Adopted	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Requested	FY 2018 Manager	FY 2018 Board	vs. FY2017 Adopted
Community-Based Organizations - Economic Development							
African-American Atelier	50,000	50,000	50,000	50,000	50,000	50,000	-
Friends of John Coltrane	20,000	20,000	20,000	30,000	20,000	20,000	-
High Point Arts Council	50,000	50,000	50,000	50,000	50,000	50,000	-
Renaissance Community Co-op	-	-	-	-	-	25,000	25,000
United Arts Council - GSO	55,000	55,000	55,000	55,000	55,000	55,000	-
United Arts Council - GSO - National Folk Festival	-	25,000	25,000	25,000	25,000	25,000	-
	175,000	200,000	200,000	210,000	200,000	225,000	25,000
Economic Development Agencies							
Downtown Greensboro	40,000	-	40,000	50,000	40,000	40,000	-
East Market Street Development	20,000	20,000	20,000	30,000	20,000	20,000	-
Greensboro Economic Development Partnership	175,000	-	100,000	100,000	100,000	100,000	-
Guilford County Tourism Development Authority	40,000	40,000	40,000	40,000	40,000	40,000	-
High Point Economic Development	100,000	-	100,000	100,000	100,000	100,000	-
High Point Market Authority	75,000	75,000	75,000	100,000	75,000	75,000	-
The City Project	30,000	-	-	-	-	-	-
Piedmont Triad Film Commission	25,000	-	-	35,000	-	25,000	25,000
Guilford County Economic Development	-	300,000	100,000	100,000	100,000	100,000	-
	505,000	435,000	475,000	555,000	475,000	500,000	25,000
	680,000	635,000	675,000	765,000	675,000	725,000	50,000

CAPITAL PROJECT ORDINANCE FOR GUILFORD COUNTY SCHOOLS –
FY 2017-18 CAPITAL ALLOCATION

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that for the following capital project ordinance for Guilford County Schools – FY 2017-18 Capital Allocation is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
Guilford County Schools – FY 2017-18 Capital Allocation	Capital Outlay \$5,000,000	Transfer from General Fund \$5,000,000

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 15, 2017 to be effective July 1, 2017 in accordance with G.S. 159-17.

CAPITAL PROJECT ORDINANCE FOR GUILFORD TECHNICAL
COMMUNITY COLLEGE – FY 2017-18 CAPITAL ALLOCATION

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that for the following capital project ordinance for Guilford Technical Community College – FY 2017-18 Capital Allocation is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
Guilford Technical Community College – FY 2017-18 Capital Allocation	Capital Outlay \$1,500,000	Transfer from General Fund \$1,500,000

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 15, 2017 to be effective July 1, 2017 in accordance with G.S. 159-17.

Changes to FY 2017-18 Recommended Budget

	Expense	Revenue	Net County \$
GENERAL FUND			
Manager's Recommended Budget	\$ 606,840,000	\$ 606,840,000	\$ -
Staff Changes			
Solid Waste			
Service contract with Spectrum to extend Ethernet Wide Area (WAN) services to the Bishop Road facilities to permit connections to the county's servers.	\$ 5,000	\$	\$ 5,000
Planning			
Development Ordinance funding	\$ 17,000	\$ -	\$ 17,000
Soil & Water Conservation District			
Account for district funds in county's budget	\$ 3,300	\$ 3,300	\$ -
Child Support			
Revenue adjustments	\$	\$ 54,000	\$ (54,000)
Social Services			
Budget Adoption Incentive fund	\$ 159,000	\$	\$ 159,000
Appropriate Fund Balance - Adoption Incentive funds	\$	\$ 159,000	\$ (159,000)
Law Enforcement			
Adjust Jamestown revenue	\$ -	\$ 736	\$ (736)
Adjust SRO revenue	\$ -	\$ 2,899	\$ (2,899)
Add'l equip. (kitchen equip, repeater, washing machines)	\$ 155,000	\$	\$ 155,000
Appropriate Fund Balance - some of remaining Inmate Welfare Funds	\$	\$ 155,000	\$ (155,000)
Reduce Unauthorized Substance Abuse funds	\$ (35,000)	\$ (35,000)	\$
Tax			
Adjust accounting for foreclosure court costs and attorney fees	\$ 105,000	\$ 27,000	\$ 78,000

Changes to FY 2017-18 Recommended Budget

	Expense	Revenue	Net County \$
Coordinated Services			
eCivis contract - additional funds to cover upgraded software	\$ 9,600		\$ 9,600
Budget			
Community Foundation of Greater Greensboro grant	\$ 5,000	\$ 5,000	\$ -
Emergency Services			
Reduce Guilford-Metro 911 contribution to reflect reduction by Greensboro	\$ (10,449)		\$ (10,449)
General County Revenues			
Adjust Beer & Wine Tax to actual FY 16-17 receipts		\$ 17,102	\$ (17,102)
Adjust Vehicle Taxes - Prior Years		\$ 50,000	\$ (50,000)
	\$ 413,451	\$ 439,037	\$ (25,586)
Board Changes			
Public Health			
Add one school nurse supervisor (12 month position, August start, incl. transportation, phone, and computer/software set-up)	\$ 73,955		\$ 73,955
Add one Environmental Health Specialist for restaurant/food handling facilities/pool inspections and permitting (August start, incl. office supplies, transportation, and computer/software set-up)	\$ 57,837	\$ 20,000	\$ 37,837
Family Justice Center			
Add one Client Services Navigator (August start, incl. office supplies, phone, transportation, and computer/software set-up)	\$ 63,180		\$ 63,180
Emergency Services			

Changes to FY 2017-18 Recommended Budget

	Expense	Revenue	Net County \$
Add 5 EMTs & 5 Paramedics - increase fee revenues by like amount (October start)	\$ 398,288	\$ 398,288	\$ -
Cooperative Extension			
Community/School Garden Coordinator (increase professional services, not a county employee)	\$ 17,289		\$ 17,289
Education			
Add \$2,000,000 to Guilford County Schools operating allocation	\$ 2,000,000		\$ 2,000,000
Reduce Guilford County Schools capital allocation by \$1,500,000	\$ (1,500,000)		\$ (1,500,000)
Economic Development			
Add \$25,000 for Piedmont Triad Film Commission	\$ 25,000		\$ 25,000
Add \$25,000 for Renaissance Community Co-op*	\$ 25,000		\$ 25,000
Transportation			
Increase drivers' pay rates by \$0.20/hour (total estimated at \$7,900 - additional costs will be absorbed through normal vacancy patterns)			
Sales Tax Revenues			
Adjust sales tax revenues to balance budget		\$ 716,675	\$ (716,675)
Total Board Changes	\$ 1,160,549	\$ 1,134,963	\$ 25,586
GENERAL FUND ADOPTED BUDGET	\$ 608,414,000	\$ 608,414,000	\$ -
FIRE FUNDS			
Manager's Recommended Budget	\$ 18,766,518	\$ 18,766,518	\$ -
Board Changes			

Changes to FY 2017-18 Recommended Budget

	Expense	Revenue	Net County \$
Fire Tax Rates & Budgets			
Adjust Fire Tax Rates and budgets for selected districts as outlined in the attached schedule	\$ 50,918		\$ 50,918
Adjust property taxes per above		\$ 182,760	\$ (182,760)
Adjust fund balance appropriation per above		\$ (131,842)	\$ 131,842
Total Board Changes	\$ 50,918	\$ 50,918	\$ -
ALL FIRE FUNDS ADOPTED BUDGETS	\$ 18,817,436	\$ 18,817,436	\$ -

