

**Fiscal Year 2015-16
Budget Ordinance
Orange County, North Carolina**

Be it ordained by the Board of Commissioners of Orange County

Section I. Budget Adoption

There is hereby adopted the following operating budget for Orange County for this fiscal year beginning July 1, 2015 and ending June 30, 2016, the same being adopted by fund and activity, within each fund, according to the following summary:

Fund	Current Revenue	Interfund Transfer	Fund Balance Appropriated	Total Appropriation
General Fund	\$195,072,740	\$1,052,600	\$10,650,770	\$206,776,110
Emergency Telephone Fund	\$562,338	\$0	\$362,761	\$925,099
Fire Districts Fund	\$5,143,993	\$0	\$0	\$5,143,993
Section 8 (Housing) Fund	\$4,659,912	\$247,786	\$0	\$4,907,698
Community Development Fund	\$450,618	\$258,228	\$0	\$708,846
Efland Sewer Operating Fund	\$215,400	\$116,530	\$0	\$331,930
Visitors Bureau Fund	\$1,364,848	\$0	\$76,492	\$1,441,340
School Construction Impact Fees Fund	\$1,040,000	\$0	\$0	\$1,040,000
Solid Waste/Landfill Operations Enterprise Fund	\$9,998,957	\$0	\$1,362,061	\$11,361,018
Sportsplex Enterprise Fund	\$3,170,000	\$0	\$106,278	\$3,276,278
Community Spay/Neuter Fund	\$53,000	\$0	\$11,150	\$64,150
Article 46 Sales Tax Fund	\$2,814,576	\$0	\$0	\$2,814,576

Section II. Appropriations

That for said fiscal year, there is hereby appropriated out the following:

Function	Appropriation
General Fund	
Governing and Management	\$17,114,396
General Services	\$10,114,272
Community and Environment	\$8,339,213
Human Services	\$34,132,636
Public Safety	\$23,316,875
Culture and Recreation	\$2,866,171
Education	\$78,837,340
Debt Service	\$26,913,694
Transfers to Other Funds	\$5,141,513
Total General Fund	\$206,776,110
Emergency Telephone System Fund	
Public Safety	\$925,099
Total Emergency Telephone System Fund	\$925,099
Fire Districts	
Cedar Grove	\$211,310
Greater Chapel Hill Fire Service District	\$276,473
Damascus	\$104,148
Efland	\$486,470
Eno	\$589,746
Little River	\$177,365
New Hope	\$581,176
Orange Grove	\$465,042
Orange Rural	\$1,087,113
South Orange Fire Service District	\$527,741
Southern Triangle Fire Service District	\$220,680
White Cross	\$416,729
Total Fire Districts Fund	\$5,143,993
Section 8 (Housing) Fund	
Human Services	\$4,907,698
Total Section 8 Fund	\$4,907,698
Community Development Fund (Urgent Repair Program)	
Human Services	\$146,809
Total Community Development Fund (Urgent Repair Program)	\$146,809
Community Development Fund (HOME Program)	
Human Services	\$444,916
Total Community Development Fund (HOME Program)	\$444,916
Community Development Fund (Homelessness Partnership Program)	
Human Services	\$117,121
Total Community Development Fund (Homelessness Program)	\$117,121
Total Community Development Fund Programs	\$708,846
Efland Sewer Operating Fund	
Community and Environment	\$331,930
Total Efland Sewer Operating Fund	\$331,930
Visitors Bureau Fund	
Community and Environment	\$1,441,340
Total Visitors Bureau Fund	\$1,441,340
School Construction Impact Fees	
Transfers to Other Funds	\$1,040,000
Total School Construction Impact Fees Fund	\$1,040,000
Solid Waste/Landfill Operations	
Solid Waste/Landfill Operations	\$11,361,018
Total Solid Waste/Landfill Operations	\$11,361,018

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SportsPlex Enterprise Fund	
Culture and Recreation	\$3,276,278
Total Sportsplex Enterprise Fund	
\$3,276,278	
Community Spay/Neuter Fund	
Governing and Management	\$64,150
Total Community Spay/Neuter Fund	
\$64,150	
Article 46 Sales Tax Fund	
Governing and Management	\$2,814,576
Total Article 46 Sales Tax Fund	
\$2,814,576	

Section III. Revenues

The following fund revenues are estimated to be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016, to meet the foregoing appropriations:

Function	Appropriation
General Fund	
Property Tax	\$147,551,332
Sales Tax	\$20,652,132
Licenses & Permits	\$313,000
Intergovernmental	\$15,000,278
Charges for Services	\$10,766,030
Investment Earnings	\$52,500
Miscellaneous	\$737,468
Transfers from Other Funds	\$1,052,600
Appropriated Fund Balance	\$10,650,770
Total General Fund	
\$206,776,110	
Emergency Telephone System Fund	
Charges for Services	\$562,338
Appropriated Fund Balance	\$362,761
Total Emergency Telephone System Fund	
\$925,099	
Fire Districts	
Property Tax	\$5,143,339
Investment Earnings	\$654
Appropriated Fund Balance	\$0
Total Fire Districts Fund	
\$5,143,993	
Section 8 (Housing) Fund	
Intergovernmental	\$4,659,912
From General Fund	\$247,786
Total Section 8 Fund	
\$4,907,698	
Community Development Fund (Urgent Repair Program)	
From General Fund	\$146,809
Total Community Development Fund (Urgent Repair Program)	
\$146,809	
Community Development Fund (HOME Program)	
Intergovernmental	\$385,274
From General Fund	\$59,642
Total Community Development Fund (HOME Program)	
\$444,916	
Community Development Fund (Homelessness Partnership Program)	
Intergovernmental	\$65,344
From General Fund	\$51,777
Total Community Development Fund (Homelessness Partnership Program)	
\$117,121	
Total Community Development Fund Programs	
\$708,846	
Efland Sewer Operating Fund	
Charges for Services	\$215,400
From General Fund	\$116,530
Total Efland Sewer Operating Fund	
\$331,930	

Visitors Bureau Fund	
Occupancy Tax	\$1,133,370
Sales & Fees	\$500
Intergovernmental	\$230,878
Investment Earnings	\$100
Appropriated Fund Balance	\$76,492
Total Visitors Bureau Fund	
\$1,441,340	
School Construction Impact Fees Fund	
Impact Fees	\$1,040,000
Total School Construction Impact Fees Fund	
\$1,040,000	
Solid Waste/Landfill Operations	
Sales & Fees	\$7,805,439
Intergovernmental	\$243,000
Miscellaneous	\$107,500
Licenses & Permits	\$110,000
Interest on Investments	\$15,000
General Fund Contribution for Sanitation Operations	\$1,718,018
Appropriated Reserves	\$1,362,061
Total Solid Waste/Landfill Operations	
\$11,361,018	
Sportsplex Enterprise Fund	
Charges for Services	\$3,170,000
From General Fund	\$0
Appropriated Fund Balance	\$106,278
Total Sportsplex Enterprise Fund	
\$3,276,278	
Community Spay/Neuter Fund	
Animal Tax	\$31,000
Intergovernmental	\$12,000
Miscellaneous	\$10,000
Appropriated Fund Balance	\$11,150
Total Community Spay/Neuter Fund	
\$64,150	
Article 46 Sales Tax Fund	
Sales Tax Proceeds	\$2,814,576
Total Article 46 Sales Tax Fund	
\$2,814,576	

Section IV. Tax Rate Levy

There is hereby levied for the fiscal year 2015-16 a general county-wide tax rate of 87.8 cents per \$100 of assessed valuation. This rate shall be levied in the General Fund. Special district tax rates are levied as follows:

Cedar Grove	7.36
Greater Chapel Hill Fire Service District	15.00
Damascus	10.30
Efland	7.00
Eno	7.99
Little River	4.06
New Hope	9.95
Orange Grove	6.00
Orange Rural	8.36
South Orange Fire Service District	10.00
Southern Triangle Fire Service District	10.30
White Cross	11.00
Chapel Hill-Carrboro School District	20.84

Section V. General Fund Appropriations for Local School Districts

The following FY 2015-16 General Fund Appropriations for Chapel Hill-Carrboro City Schools and Orange County Schools are approved:

- a) Current Expense appropriation for local school districts totals \$74,097,466, and equates to a per pupil allocation of \$3,697.50.
 - 1) The Current Expense appropriation to the Chapel Hill-Carrboro City Schools is \$45,253,437.
 - 2) The Current Expense appropriation to the Orange County Schools is \$28,844,029.
- b) Recurring Capital appropriation for local school districts totals \$3,000,000
 - 1) The Recurring Capital appropriation to the Chapel Hill-Carrboro City Schools totals \$1,832,100.
 - 2) The Recurring Capital appropriation to the Orange County Schools totals \$1,167,900.
- c) Long-Range (Pay-As-You-Go) Capital appropriation for local school districts totals \$3,724,849
 - 1) The Long-Range (Pay-As-You-Go) Capital appropriation to the Chapel Hill-Carrboro City Schools totals \$2,274,765.
 - 2) The Long-Range (Pay-As-You-Go) Capital appropriation to the Orange County Schools totals \$1,450,084.
- d) School Related Debt Service for local school districts totals \$15,646,916.
- e) Fair Funding appropriation for local school districts totals \$988,000. This appropriation is to be split 50/50 between Chapel Hill-Carrboro City Schools and Orange County Schools.
- f) Additional County funding for local school districts totals \$1,031,239
 - 1) School Health Nurses - Total appropriation of \$705,000 with \$465,300 allocated for Chapel Hill-Carrboro City Schools and \$239,700 allocated for Orange County Schools
 - 2) School Resource Officers - Total net appropriation of \$291,039 allocated in the Sheriff's Department to provide School Resource Officers to Orange County Schools
 - 3) Orange County Schools – Total appropriation of \$35,200 for Middle School Afterschool Program.

Section VI. Schedule B License

In accordance with Schedule B of the Revenue Act, Article 2, Chapter 105 of the North Carolina State Statutes, and any other section of the General Statutes so permitting, there are hereby levied privilege license taxes in the maximum amount permitted on businesses, trades, occupations or professions which the County is entitled to tax.

Section VII. Animal Licenses

A license costing \$10 for sterilized dogs and sterilized cats is hereby levied. A license for un-sterilized dogs and a license for un-sterilized cats is \$30 per animal.

Section VIII. Board of Commissioners' Compensation

The Board of County Commissioners authorizes that:

- Salaries of County Commissioners will be adjusted by any wage increase and/or any other general increase granted to permanent County employees. For fiscal year 2015-16, the approved budget includes a 2% wage increase, effective July 1, 2015.
- Annual compensation for County Commissioners will include the County contribution for health insurance, dental insurance and life insurance that is provided for permanent County employees, provided the Commissioners are eligible for this coverage under the insurance contracts and other contracts affecting these benefits.
- County Commissioners' compensation includes eligibility to continue to participate in the County health insurance at term end as provided below:
 - If the County Commissioner has served less than two full terms in office (less than eight years), the Commissioner may participate by paying the full cost of such coverage. (If the Commissioner is age 65 or older, Medicare becomes the primary insurer and group health insurance ends.)
 - If the County Commissioner has served two or more full terms in office (eight years or more), the County makes the same contribution for health insurance coverage that it makes for an employee who retires from Orange County after 20 years of consecutive County service as a permanent employee. If the Commissioner is age 65 or older, Medicare becomes the primary insurer and group health insurance ends. The County makes the same contribution for Medicare Supplement coverage that it makes for a retired County employee with 20 years of service.
 - Annual compensation for Commissioners will include a County contribution for each Commissioner to the Deferred Compensation (457) Supplemental Retirement Plan that is the same as the County contribution for non-law enforcement County employees in the State 401 (k) plan. For fiscal year 2015-16, the approved budget continues the County contribution of \$27.50 per pay period and implements a County contribution match of up to \$63.00 semi-monthly.

Section IX. Budget Control

General Statutes of the State of North Carolina provide for budgetary control measures to exist between a county and public school system. The statute provides:

Per General Statute 115C-429:

(c) The Board of County Commissioners shall have full authority to call for, and the Board of Education shall have the duty to make available to the Board of County Commissioners, upon request, all books, records, audit reports, and other information bearing on the financial operation of the local school administrative unit.

The Board of Commissioners hereby directs the following measures for budget administration and review:

That upon adoption, each Board of Education will supply to the Board of County Commissioners a detailed report of the budget showing all appropriations by function and purpose, specifically to include funding increases and new program funding. The Board of Education will provide to the Board of County Commissioners a copy of the annual audit, monthly financial reports, copies of all budget amendments showing disbursements and use of local moneys granted to the Board of Education by the Board of Commissioners.

The Board of Commissioners will fix the compensation for the members of the Orange County Board of Education such that it is the same as that for the members of the Chapel Hill-Carrboro City Board of Education. The resulting increase would be paid from the approved county appropriation for Orange County Schools.

§ 115C-38. Compensation of board members.

The tax-levying authority for a local school administrative unit may, under the procedures of G.S. 153A-92, fix the compensation and expense allowances paid members of the board of education of that local school administrative unit.

Funds for the per diem, subsistence, and mileage for all meetings of county and city boards of education shall be provided from the current expense fund budget of the particular county or city.

The compensation and expense allowances of members of boards of education shall continue at the same levels as paid on July 1, 1975, until changed by or pursuant to local act or pursuant to this section. (1955, c. 1372, art. 5, s. 12; 1975, c. 569, ss. 1-3; 1977, c. 802, s. 39.5; 1981, c. 423, s. 1.)

The Board of Commissioners hereby directs the following measures for budget administration and review for County Services:

The County Manager will provide a comprehensive evaluation of the Jail Alternatives Programs for review by the Board of County Commissioners (BOCC) during the budget process. The BOCC will delegate oversight authority of the Jail Alternatives Programs to an entity of its choosing on an annual basis.

Reduction in Force – There was a need to reorganize an organizational unit resulting in the loss of one (1) or more permanent positions. The Orange County Board of Commissioners declares that a reduction in force is necessary that will result in the deletion of one position.

Section X. Internal Service Fund - Dental and Health Insurance Fund

The Dental Insurance Fund accounts for the receipt of premium payments from the County for its employees and from the employees for their dependents, and the payment of employee claims and administration expenses. Projected receipts from the County and employees for fiscal year 2015-16 are \$581,122 and projected expense for claims and administration for fiscal year 2015-16 is \$581,122.

The Health Insurance Fund accounts for the receipt of premium payments from the County for its employees and from the employees for their dependents, and the payment of employee claims and administration expenses. Projected receipts from the County and employees for fiscal year 2015-16 is \$9,096,153 and projected expense for claims and administration for fiscal year 2015-16 is \$9,096,153.

Section XI. Internal Service Fund - Vehicle Replacement Fund

The Vehicle Replacement Fund will centralize and account for the purchase and replacement of County vehicles purchased with revenues and funding provided by the Governmental Funds of Orange County (General Fund, Special Revenue and Grants Funds). Projected sources of revenues and funds for fiscal year 2015-16 will be \$793,209 of short-term installment financing and internal reserves, and the projected expenses for the purchase of vehicles for fiscal year 2015-16 will be \$793,209.

Section XII. Agency Funds

These funds account for assets held by the County as an agent for other government units, and by State Statutes, these funds are not subject to appropriation by the Board of County Commissioners, and not included in this ordinance.

Section XIII. Encumbrances

Operating funds encumbered by the County as of June 30, 2015 are hereby reappropriated to this budget.

Section XIV. Capital Projects & Grants Fund

The County Capital Improvements Fund, Schools Capital Improvements Fund, Community Development Fund and the Grant Projects Fund are hereby authorized. Appropriations made for the specific projects or grants in these funds are hereby appropriated until the project or grant is complete.

The County Capital Projects Fund FY 2015-16 budget, with anticipated fund revenues of \$6,751,674 and project expenditures of \$6,751,674 is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2015, and ending June 30, 2016, and the same is adopted by project.

The School Capital Projects Fund FY 2015-16 budget, with anticipated fund revenues of \$4,952,849, and project expenditures of \$4,952,849, is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2015, and ending June 30, 2016, and the same is adopted by project.

The County Grant Projects Fund FY 2015-16 budget, with anticipated fund revenues of \$780,281, and project expenditures of \$780,281, is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2015, and ending June 30, 2016, and the same is adopted by project.

Any capital project or grant budget previously adopted, the balance of any anticipated, but not yet received, revenues and any unexpended appropriations remaining on June 30, 2015, shall be reauthorized in the 2015-16 budget.

Section XV. Contractual Obligations

The County Manager is hereby authorized to execute contractual documents under the following conditions:

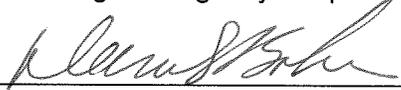
1. The Manager may execute contracts for construction or repair projects that do not require formal competitive bid procedures, and which are within budgeted

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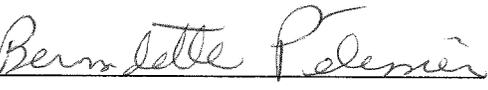
departmental appropriations, for which the amount to be expended does not exceed \$250,000.

2. The Manager may execute contracts for general and/or professional services which are within budgeted departmental appropriations, for purchases of apparatus supplies and materials or equipment which are within the budgeted departmental appropriations, and for leases of personal property for a duration of one year or less and within budgeted departmental appropriations for which the amount to be expended does not exceed \$89,999.
3. Contracts executed by the Manager shall be pre-audited by the Financial Services Director and reviewed by the County Attorney to ensure compliance in form and sufficiency with North Carolina law.
4. The Manager may sign intergovernmental service agreements in amounts under \$90,000.
5. The Manager may sign intergovernmental grant agreements regardless of amount as long as no expenditure of County matching funds, not previously budgeted and approved by the Board, is required. Subsequent budget amendments will be brought to the Board of County Commissioners for revenue generating grant agreements not requiring County matching funds as required for reporting and auditing purposes.
6. The Manager and Attorney will provide a quarterly report to the County Commissioners showing the type and amount of each intergovernmental agreement signed by the Manager.

This budget being duly adopted this 16th day of June 2015.



Donna Baker, Clerk to the Board



Bernadette Pelissier, Vice-Chair



Mark Dorosin



Renee Price



Earl McKee, Chair



Mia Burroughs



Barry Jacobs



Penny Rich