Fiscal Year 2014-15
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, 2014 and ending June 30, 2015, 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	$189,307,168	$1,052,600	$10,068,343	$200,428,111
Emergency Telephone Fund	$562,338	$0	$294,703	$857,041
Fire Districts Fund	$4,853,888	$0	$0	$4,853,888
Section 8 (Housing) Fund	$4,376,597	$192,932	$0	$4,569,529
Community Development Fund	$484,298	$227,368	$0	$711,666
Efland Sewer Operating Fund	$230,730	$143,750	$0	$374,480
Visitors Bureau Fund	$1,311,101	$0	$192,000	$1,503,101
School Construction Impact Fees Fund	$1,040,000	$0	$0	$1,040,000
Solid Waste/Landfill Operations Enterprise Fund	$8,057,428	$0	$4,965,622	$13,023,050
Sportsplex Enterprise Fund	$3,029,810	$376,450	$202,926	$3,609,186
Community Spay/Neuter Fund	$52,250	$0	$14,100	$66,350
Article 46 Sales Tax Fund	$2,772,980	$0	$0	$2,772,980

Section II. Appropriations

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

Function	Appropriation
General Fund	
Governing and Management	$17,550,722
General Services	$9,451,951
Community and Environment	$7,548,601
Human Services	$32,242,706
Public Safety	$22,382,107
Culture and Recreation	$2,696,035
Education	$76,847,414
Debt Service	$26,529,306
Transfers to Other Funds	$5,179,269
Total General Fund	***$200,428,111***
Emergency Telephone System Fund	
Public Safety	$857,041
Total Emergency Telephone System Fund	***$857,041***
Fire Districts	
Cedar Grove	$207,379
Greater Chapel Hill Fire Service District	$272,374
Damascus	$83,089
Efland	$478,248
Eno	$573,746
Little River	$173,540
New Hope	$566,639
Orange Grove	$456,232
Orange Rural	$947,020
South Orange Fire Service District	$516,460
Southern Triangle Fire Service District	$172,285
White Cross	$406,876
Total Fire Districts Fund	***$4,853,888***
Section 8 (Housing) Fund	
Human Services	$4,569,529
Total Section 8 Fund	***$4,569,529***
Community Development Fund (Urgent Repair Program)	
Human Services	$129,185
Total Community Development Fund (Urgent Repair Program)	***$129,185***
Community Development Fund (HOME Program)	
Human Services	$476,204
Total Community Development Fund (HOME Program)	***$476,204***
Community Development Fund (Homelessness Partnership Program)	
Human Services	*$106,277*
Total Community Development Fund (Homelessness Program)	***$106,277***
Total Community Development Fund Programs	***$711,666***
Efland Sewer Operating Fund	
Community and Environment	$374,480
Total Efland Sewer Operating Fund	***$374,480***
Visitors Bureau Fund	
Community and Environment	$1,503,101
Total Visitors Bureau Fund	***$1,503,101***
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	$13,023,050
Total Solid Waste/Landfill Operations	***$13,023,050***

SportsPlex Enterprise Fund	
Culture and Recreation	$3,609,186
Total Sportsplex Enterprise Fund	***$3,609,186***
Community Spay/Neuter Fund	
Governing and Management	$66,350
Total Community Spay/Neuter Fund	***$66,350***
Article 46 Sales Tax Fund	
Governing and Management	$2,772,980
Total Article 46 Sales Tax Fund	***$2,772,980***

Section III. Revenues

The following fund revenues are estimated to be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015, to meet the foregoing appropriations:

Function	Appropriation
General Fund	
Property Tax	$145,714,650
Sales Tax	$19,001,962
Licenses & Permits	$313,000
Intergovernmental	$13,575,486
Charges for Services	$9,799,005
Investment Earnings	$105,000
Miscellaneous	$798,065
Transfers from Other Funds	$1,052,600
Appropriated Fund Balance	$10,068,343
Total General Fund	***$200,428,111***
Emergency Telephone System Fund	
Charges for Services	$562,338
Appropriated Fund Balance	$294,703
Total Emergency Telephone System Fund	***$857,041***
Fire Districts	
Property Tax	$4,853,234
Investment Earnings	$654
Appropriated Fund Balance	$0
Total Fire Districts Fund	***$4,853,888***
Section 8 (Housing) Fund	
Intergovernmental	$4,376,597
From General Fund	$192,932
Total Section 8 Fund	***$4,569,529***
Community Development Fund (Urgent Repair Program)	
From General Fund	$129,185
Total Community Development Fund (Urgent Repair Program)	***$129,185***
Community Development Fund *(HOME Program)*	
Intergovernmental	$419,469
From General Fund	$56,735
Total Community Development Fund (HOME Program)	***$476,204***
Community Development Fund (Homelessness Partnership Program)	
Intergovernmental	$64,829
From General Fund	$41,448
Total Community Development Fund (Homelessness Partnership Program)	***$106,277***
Total Community Development Fund Programs	***$711,666***
Efland Sewer Operating Fund	
Charges for Services	$230,730
From General Fund	$143,750
Total Efland Sewer Operating Fund	***$374,480***

Visitors Bureau Fund	
Occupancy Tax	$1,079,400
Sales & Fees	$500
Intergovernmental	$230,951
Investment Earnings	$250
Appropriated Fund Balance	$192,000
Total Visitors Bureau Fund	***$1,503,101***
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	$5,264,960
Intergovernmental	$495,425
Miscellaneous	$308,500
Licenses & Permits	$106,500
Interest on Investments	$25,500
General Fund Contribution for Sanitation Operations	$1,856,543
Appropriated Reserves	$4,965,622
Total Solid Waste/Landfill Operations	***$13,023,050***
Sportsplex Enterprise Fund	
Charges for Services	$3,029,810
From General Fund	$376,450
Appropriated Fund Balance	$202,926
Total Sportsplex Enterprise Fund	***$3,609,186***
Community Spay/Neuter Fund	
Animal Tax	$31,000
Intergovernmental	$15,000
Miscellaneous	$6,250
Appropriated Fund Balance	$14,100
Total Community Spay/Neuter Fund	***$66,350***
Article 46 Sales Tax Fund	
Sales Tax Proceeds	$2,772,980
Total Article 46 Sales Tax Fund	***$2,772,980***

Section IV. Tax Rate Levy

There is hereby levied for the fiscal year 2014-15 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	8.80
Efland	7.00
Eno	7.99
Little River	4.06
New Hope	9.95
Orange Grove	6.00
Orange Rural	7.36
South Orange Fire Service District	10.00
Southern Triangle Fire Service District	8.80
White Cross	11.00
Chapel Hill-Carrboro School District	20.84

Section V. General Fund Appropriations for Local School Districts
The following FY 2014-15 General Fund Appropriations for Chapel Hill-Carrboro City Schools and Orange County Schools are approved:

a) Current Expense appropriation for local school districts totals $72,147,134, and equates to a per pupil allocation of $3,571.
    1) The Current Expense appropriation to the Chapel Hill-Carrboro City Schools is $44,066,106
    2) The Current Expense appropriation to the Orange County Schools is $28,081,028.

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 $1,832,400.
    2) The Recurring Capital appropriation to the Orange County Schools totals $1,167,600.

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 $2,275,138.
    2) The Long-Range (Pay-As-You-Go) Capital appropriation to the Orange County Schools totals $ 1,449,711.

d) School Related Debt Service for local school districts totals $16,608,984.

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 $1,253,804
    1) School Health Nurses - Total appropriation of $697,380 with $460,684 allocated for Chapel Hill-Carrboro City Schools and $236,696 allocated for Orange County Schools
    2) School Resource Officers - Total appropriation of $556,424 allocated in the Sheriff's Department to provide School Resource Officers to Orange County Schools

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 cost of living increase, any in-range salary increase and/or any other general increase granted to permanent County employees. For fiscal year 2014-15, the approved budget includes a 1.5% cost of living increase, effective July 1, 2014.
- 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 2014-15, the approved budget continues the County contribution of $27.50 per pay period and implements a County contribution match of up to $62.50 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.

Section X. Internal Service Fund - Dental 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 2014-15 are $505,324 and projected expense for claims and administration for 2014-15 is $505,324.

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 will be $775,119 of short-term installment financing and internal reserves, and the projected expenses for the purchase of vehicles will be $775,119.

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, 2014 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 2014-15 budget, with anticipated fund revenues of $6,150,636, and project expenditures of $6,150,636, is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2014, and ending June 30, 2015, and the same is adopted by project.

The School Capital Projects Fund FY 2014-15 budget, with anticipated fund revenues of $5,061,129, and project expenditures of $5,061,129, is hereby adopted in accordance

with G.S. 159 by Orange County for the fiscal year beginning July 1, 2014, and ending June 30, 2015, and the same is adopted by project.

The County Grant Projects Fund FY 2014-15 budget, with anticipated fund revenues of $824,783, and project expenditures of $824,783, is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2014, and ending June 30, 2015, 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, 2014, shall be reauthorized in the 2014-15 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 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 17th day of June 2014.

Donna Baker, Clerk to the Board

Barry Jacobs, Chair

Earl McKee, Vice-Chair

Mark Dorosin

Alice Gordon

Bernadette Pelissier

Renee Price

Penny Rich