

ORD-2025-022

**Fiscal Year 2025-26
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, 2025 and ending June 30, 2026, 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	\$298,315,586	\$665,729	\$7,056,130	\$306,037,445
Emergency Telephone Fund	\$365,006	\$0	\$54,056	\$419,062
Employee Health and Dental Fund	\$15,724,204	\$3,674,204	\$0	\$19,398,408
Fire Districts Fund	\$11,017,785	\$0	\$75,000	\$11,092,785
Housing Choice Voucher Fund	\$8,636,500	\$0	\$0	\$8,636,500
Visitors Bureau Fund	\$2,838,666	\$0	\$482,444	\$3,321,110
Solid Waste Operations Enterprise Fund	\$11,343,931	\$0	\$2,351,917	\$13,695,848
Sportsplex Operations Enterprise Fund	\$5,720,578	\$0	\$0	\$5,720,578
Chapel Hill- Carrboro City Schools District Tax Fund	\$29,557,658	\$0	\$0	\$29,557,658
Parks Capital Reserve Fund	\$10,500	\$0	\$0	\$10,500
OPC Retiree Health Fund	\$18,000	\$0	\$0	\$18,000
DSS Trust Fund	\$260,000	\$0	\$0	\$260,000
Jail Inmate Trust Fund	\$315,000	\$0	\$0	\$315,000
4-H Fund	\$34,200	\$0	\$3,306	\$37,506
Debt Service Fund	\$753,825	\$32,331,700	\$1,672,832	\$34,758,357

Inspections Fund	\$1,349,341	\$335,774	\$0	\$1,685,115
Community Giving Fund	\$90,000	\$0	\$0	\$90,000
Total	\$386,350,780	\$37,007,407	\$11,695,685	\$435,053,872

Section II. Appropriations

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

Function	Appropriation
General Fund	
Community Services	\$16,897,564
General Government	\$13,540,083
Public Safety	\$43,592,203
Human Services	\$55,590,648
Education	\$116,537,541
Support Services	\$18,002,857
Transfer to Other Fund	\$41,876,549
Total General Fund	\$306,037,445
Emergency Telephone System Fund	
Public Safety	\$419,062
Total Emergency Telephone System Fund	\$419,062
Employee Health and Dental Fund	
Support Services	\$19,398,408
Total Employee Health and Dental Fund	\$19,398,408
Fire Districts	
Cedar Grove	\$429,321
Greater Chapel Hill Fire Service District	\$312,077
Damascus	\$155,598
Efland	\$1,178,086
Eno	\$1,277,588
Little River	\$466,751
New Hope	\$1,394,288
Orange Grove	\$1,144,337
Orange Rural	\$2,425,395
South Orange Fire Service District	\$834,673
Southern Triangle Fire Service District	\$420,868
White Cross	\$1,053,803
Total Fire Districts Fund	\$11,092,785
Housing Choice Voucher Fund	
Human Services	\$8,636,500
Total Housing Choice Voucher Fund	\$8,636,500
Visitors Bureau Fund	
Arts and Tourism	\$3,082,110
Transfer to Other Funds	\$239,000
Total Visitors Bureau Fund	\$3,321,110

Solid Waste Operations Enterprise Fund	
Community Services - Solid Waste/Landfill Operations	\$11,742,062
Transfer to Other Funds	\$1,953,786
Total Solid Waste Operations Enterprise Fund	\$13,695,848
Sportsplex Operations Enterprise Fund	
Community Services	\$4,468,240
Transfer to Other Funds	\$1,252,338
Total Sportsplex Operations Enterprise Fund	\$5,720,578
CHCCS District Tax Fund	
Education	\$29,557,658
Total CHCCS District Tax Fund	\$29,557,658
Parks Capital Reserve Fund	
Community Services	\$10,500
Total Parks Capital Reserve Fund	\$10,500
Orange-Person-Chatham Retiree Health Fund	
Support Services	\$18,000
Total Orange-Person-Chatham Retiree Health Fund	\$18,000
DSS Trust Fund	
Human Services	\$260,000
Total DSS Trust Fund	\$260,000
Jail Inmate Trust Fund	
Public Safety	\$315,000
Total Jail Inmate Trust Fund	\$315,000
4-H Fund	
Community Services	\$37,506
Total 4-H Fund	\$37,506
Debt Service Fund	
Debt Service	\$34,758,357
Total Debt Service Fund	\$34,758,357
Inspections Fund	
Community Services	\$1,685,115
Total Inspection Fund	\$1,685,115
Community Giving Fund	
General Government	\$90,000
Total Community Giving Fund	\$90,000

Section III. Revenues

The following fund revenues are estimated to be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026, to meet the foregoing appropriations:

Function	Appropriation
General Fund	
Property Tax	\$212,852,374
Sales Tax	\$44,145,403
Licenses & Permits	\$242,000
Intergovernmental	\$22,313,927

Charges for Services	\$16,005,107
Investment Earnings	\$1,800,000
Miscellaneous	\$956,775
Transfers from Other Funds	\$665,729
Appropriated Fund Balance	\$7,056,130
Total General Fund	\$306,037,445
Emergency Telephone System Fund	
Charges for Services	\$365,006
Appropriated Fund Balance	\$54,056
Total Emergency Telephone System Fund	\$419,062
Employee Health and Dental Fund	
General Government Revenue	\$15,724,204
From General Fund	\$3,674,204
Total Employee Health and Dental Fund	\$19,398,408
Fire Districts	
Property Tax	\$11,000,685
Interest on Investments	\$17,100
Appropriated Fund Balance	\$75,000
Total Fire Districts Fund	\$11,092,785
Housing Choice Voucher Fund	
Intergovernmental	\$8,628,000
Interest on Investments	\$8,500
Total Housing Choice Voucher Fund	\$8,636,500
Visitors Bureau Fund	
Occupancy Tax	\$2,363,229
Sales & Fees	\$274,536
Intergovernmental	\$95,956
General Government Revenue	\$104,945
Appropriated Fund Balance	\$482,444
Total Visitors Bureau Fund	\$3,321,110
Solid Waste Operations Enterprise Fund	
Sales & Fees	\$10,705,231
Intergovernmental	\$440,000
Miscellaneous	\$63,700
Interest on Investments	\$135,000
Appropriated Fund Balance	\$2,351,917
Total Solid Waste Operations Enterprise Fund	\$13,695,848
Sportsplex Operations Enterprise Fund	
Charges for Services	\$5,720,578
Total Sportsplex Operations Enterprise Fund	\$5,720,578
Chapel Hill-Carrboro City Schools District Tax Fund	
Property Tax	\$29,557,658
Total Chapel Hill-Carrboro City Schools District Tax Fund	\$29,557,658
Parks Capital Reserve Fund	
Miscellaneous	\$10,500
Total Parks Capital Reserve Fund	\$10,500

Orange-Person-Chatham (OPC) Retiree Health Fund	
Interest on Investment	\$18,000
Total OPC Retiree Health Fund	
\$18,000	
DSS Trust Fund	
General Government Revenue	\$260,000
Total DSS Trust Fund	
\$260,000	
Jail Inmate Trust Fund	
Miscellaneous	\$315,000
Total Jail Inmate Trust Fund	
\$315,000	
4-H Fund	
General Government Revenue	\$19,200
Charges for Services	\$15,000
Appropriated Fund Balance	\$3,306
Total 4-H Fund	
\$37,506	
Debt Service Fund	
General Government Revenue	\$410,816
Intergovernmental Revenue	\$343,009
From General Fund	\$32,331,700
Appropriated Fund Balance	\$1,672,832
Total Debt Service Fund	
\$34,758,357	
Inspections Fund	
Charges for Services	\$1,349,341
From General Fund	\$335,774
Total Inspections Fund	
\$1,685,115	
Community Giving Fund	
Donations	\$90,000
Total Community Giving Fund	
\$90,000	

Section IV. Tax Rate Levy

There is hereby levied for the fiscal year 2025-26 a general county-wide tax rate of 63.83 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	7.54
Greater Chapel Hill Fire Service District	11.50
Damascus	10.20
Efland	8.38
Eno	8.71
Little River	5.35
New Hope	12.50
Orange Grove	7.00
Orange Rural	9.21

South Orange Fire Service District	8.17
Southern Triangle Fire Service District	10.20
White Cross	14.00
Chapel Hill-Carrboro City School District	14.79

Section V. General Fund Appropriations for Local School Districts

The following FY 2025-26 General Fund Appropriations for Chapel Hill-Carrboro City Schools and Orange County Schools are approved:

- a) Current Expense appropriation for local school districts totals \$111,328,011 and equates to a per pupil allocation of \$5,877.
 - 1) The Current Expense appropriation to the Chapel Hill-Carrboro City Schools is \$64,752,786.
 - 2) The Current Expense appropriation to the Orange County Schools is \$46,575,225.
- b) School Related Debt Service for local school districts totals \$20,840,155.
- c) Additional County funding for local school districts totals \$7,782,006
 - School Resource Officers and School Health Nurses Contracts - total appropriation of \$4,124,806 to cover the costs of School Resource Officers in every middle and high school, and a School Health Nurse in every elementary, middle, and high schools in both school systems.
 - Pay-as-you-go Funding – total pay-as-you-go funding of \$3,621,200 to cover recurring capital funding at both school districts and planning and design funds for bond projects.
 - Enrollment Projections – total funding of \$36,000 to contract with Carolina Demography to provide enrollment projects for both districts. This is utilized in the annual SAPFO process and is used to guide capital planning.

Section VI. Schedule B Privilege Licenses

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. Board of Commissioners' Compensation

The Board of County Commissioners authorizes that:

- For fiscal year 2025-26, the approved budget includes a 2% wage increase and Merit Pay.
- The salaries for the positions of Chair, Vice-Chair and Commissioner, including the 2% wage increase are \$31,161, \$25,975 and \$24,995 respectively.
- 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.

- Merit Pay for County Commissioners is received as a one-time bonus each year and payable in December.
- 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 2025-26, the approved budget continues the County contribution of \$102 per pay period.
- Commissioners are eligible for car, phone and internet allowances at \$200, \$85 and \$75 per month respectively.

Section VIII. 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 hereby approves the following financial policies:

- The County will initiate measures to recoup sales tax proceeds on school capital projects through the conveyance of school property to the County with the school property reverting back to the school districts at the end of the construction period.
- The County will ensure that all monthly general ledger postings occur by the 10th work day of each month.
- The County will ensure that monthly financial reports are available by the 15th work day of each month.
- The County will not issue debt for a project until a bid award date and construction start date is established.
- Whereas, it is a best practice for governments to account for capital assets separate from their operating funds, and; Whereas, enterprise funds generally establish Renewal and Replacement Capital Funds to account for the acquisition of capital assets; Therefore,
 - a. The Solid Waste Renewal and Replacement Capital Fund is established to account for sources of income earmarked to fund the County Capital Investment Plan. Sources of income including debt financing proceeds, pay-as-you-go funds, and any other sources earmarked to finance acquisition of capital assets.
 - b. The Sportsplex Renewal and Replacement Capital Fund is established to account for sources of income earmarked to fund the County Capital Investment Plan. Sources of income including debt financing proceeds, pay-as-you-go funds, and any other sources earmarked to finance acquisition of capital assets.
- Whereas, the County intends to undertake Capital Projects as approved in Year 1 (FY 2025-26) of the Capital Investment Plan, will use its own funds to pay initial Project costs, and then reimburse itself from financing proceeds for these early expenditures. The expected primary type of financing for the Projects is installment financing under Section 160A-20. The financing may include more than one installment financing, and may include installment financings with equipment vendors and installment financings that include the use of limited obligation bonds. The Manager and Finance Officer have advised the Board that it should adopt this resolution to document the County's plans for reimbursement, in order to comply with certain federal tax rules relating to reimbursement from financing proceeds.
- The Community Loan Fund will issue no interest loans to recipients in this program.
- The County has adopted a policy to fund no interest loans to Non-Profit organizations that meet certain financial criteria, as adopted on September 20, 2018.
- The County will include in its Travel Policy that travel expenses for Commissioners and County Staff will include the purchase of carbon offsets for any airfare and the miles traveled by Car Share vehicles.
- The Governmental Accounting Standards Board (GASB) established GASB Statement Number 87 for Leases and GASB 96 for Subscription-Based Information Technology Arrangements (SBITAs). The purpose of these two statements are to provide uniform accounting and financial reporting on government entities' financial statements.
- To effectively comply with GASB 87 and 96, the County will establish a capitalization threshold for Leases and SBITAs of \$50,000 or higher. Leases and SBITAs at \$50,000 and higher will be reported on the County's financial statements to meet the GASB requirements.

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

The Health and Dental Insurance Fund accounts for receipts of premium payments from the County and its employees, employees for their dependents, all retirees and the payment of employee and retiree claims and administration expenses. Projected receipts and fund reserves from the County and employees for fiscal year 2025-26 will be \$18,045,547 and projected expenses for claims and administration for fiscal year 2025-26 will be \$18,045,547

Section X. Other Post Employment Benefits Fund

Orange County, North Carolina

Other Post-Employment Benefits (OPEB) Investment and Funding Policy

- Each fiscal year the County funds its OPEB benefits coming due to current retirees on a pay-as-you-go (PAYGO) basis from the Health and Dental Fund.
- The County recognizes that by setting additional funds from the PAYGO amounts now to pay future benefits, the County can pay a portion of those future benefits from investment earnings on those funds.
- The Finance Officer will regularly evaluate the appropriate allocation of such OPEB investments between Equities, Long-term Bonds and Shorter-term investments and make adjustments as necessary.

Section XI. Custodial Funds

Custodial Funds are used to report any fiduciary activities not reported in Investment Trust or Private-Purpose Trust Funds. In North Carolina, examples of Custodial Funds are the Jail Inmate Fund, and the property taxes collected by the County on behalf of a municipality (the Chapel Hill-Carrboro City Schools District Tax Fund).

Section XII. Encumbrances

Operating funds encumbered by the County as of June 30, 2025 are hereby reappropriated to this budget.

Section XIII. Capital Projects & Grants Fund

The County Capital Improvements Fund, Schools Capital Improvements Fund, Proprietary Capital Funds, 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.

- a. The County Capital Projects Fund FY 2025-26 budget, with anticipated fund revenues of \$38,035,068 and project expenditures of \$38,035,068 is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2025, and ending June 30, 2026, and the same is adopted by project.
- b. The Proprietary Capital Funds FY 2025-26 budget, consisting of Water and Sewer Utilities, Solid Waste, and Sportsplex, with anticipated fund revenues of \$3,744,294, and project expenditures of \$3,744,294 is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2025, and ending June 30, 2026, and the same is adopted by project.

- i. The Solid Waste Renewal and Replacement Capital Fund FY 2025-26 budget, with anticipated sources of income of \$3,274,294, and anticipated expenditures of \$3,274,294 is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2025, and ending June 30, 2026.
- ii. The Sportsplex Renewal and Replacement Capital Fund FY 2025-26 budget, with anticipated sources of income of \$470,000, and anticipated expenditures of \$470,000 is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2025, and ending June 30, 2026.
- c. The School Capital Projects Fund FY 2025-26 budget, with anticipated fund revenues of \$33,543,419, and project expenditures of \$33,543,419 is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2025, and ending June 30, 2026, and the same is adopted by project.

Revenues

Function	Appropriation
Article 46 Sales Tax Proceeds	\$3,195,999
Debt Financing	\$34,602,947
Debt Financing - Article 46 Sales Tax	\$120,000
Debt Financing - Bond Proceeds	\$11,400,000
Debt Financing - School Improvements	\$13,518,312
Debt Financing - Solid Waste	\$2,269,432
Debt Financing - Sportsplex	\$400,000
Lottery Proceeds	\$1,807,908
Partner Funding - County Capital	\$9,000
Register of Deeds Fees	\$80,000
Solid Waste Funds	\$1,004,862
Sportsplex Funds	\$70,000
Transfer from Cardinal Reserve	\$1,823,121
Transfer from General Fund	\$5,021,200
Total Capital Funds	\$75,322,781

Appropriations

Function	Appropriation
County	
County Assets and Community Centers	\$35,588,113
Information Technology	\$1,133,000
Parks, Open Space, and Trail Development	\$415,000
Public Safety	\$898,955
County Total	\$38,035,068
Proprietary	
Solid Waste	\$3,274,294
Sportsplex	\$470,000
Proprietary Total	\$3,744,294
School	

Chapel Hill-Carrboro City Schools	\$22,311,077
Orange County Schools	\$10,732,342
Project Management	\$500,000
School Total	\$33,543,419
Total Capital Funds	\$75,322,781

The County Grant Projects Fund FY 2025-26 budget, with anticipated fund revenues of \$283,500, and project expenditures of \$283,500, is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2025, and ending June 30, 2026, and the same is adopted by project.

Revenues

Function	Appropriation
Intergovernmental	\$183,500
Donations	\$100,000
Total Grants Fund	\$283,500

Appropriations

Function	Appropriation
Master Aging Plan (Department on Aging)	\$100,000
Local Reentry Council Grant (Criminal Justice Resource Department)	\$150,000
Drug Treatment Court (Criminal Justice Resource Department)	\$33,500
Total Grants Fund	\$283,500

The Article 46 Sales Tax Fund FY 2025-26 budget, with anticipated fund revenues of \$6,391,998 and project expenditures of \$6,391,998, is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2025, and ending June 30, 2026, and the same is adopted by project.

Revenues

Function	Appropriation
Sales Tax	\$6,391,998
Total Article 46 Fund	\$6,391,998

Appropriations

Function	Appropriation
Transfer to School Capital Fund	\$3,195,999
Economic Development	\$3,195,999
Total Article 46 Fund	\$6,391,998

The Community Development Fund FY 2025-26 budget, with anticipated fund revenues of \$1,580,263 and project expenditures of \$1,580,263, is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2025, and ending June 30, 2026, and the same is adopted by project.

Revenues

Function	Appropriation
Intergovernmental	\$1,053,286
Transfer from General Fund	\$513,671
Program Income	\$13,306
<i>Total Community Development Fund</i>	<i>\$1,580,263</i>

Appropriations

Function	Appropriation
Human Services	\$1,580,263
<i>Total Community Development Fund</i>	<i>\$1,580,263</i>

The Opioid Settlement Fund FY 2025-26 budget, with anticipated fund revenues of \$1,019,496 and project expenditures of \$1,019,496, is hereby adopted in accordance with G.S. 159 by Orange County for the fiscal year beginning July 1, 2025, and ending June 30, 2026, and the same is adopted by project.

Revenues

Function	Appropriation
Intergovernmental	\$1,019,496
<i>Total Community Development Fund</i>	<i>\$1,019,496</i>

Appropriations

Function	Appropriation
Lantern Project	\$201,747
NC FIT	\$74,724
Naloxone Distribution	\$25,000
Post-Overdose Response Team	\$338,350
Harm Reduction Coordinator	\$110,861
CJRD Clinical Coordinator	\$108,191
Unallocated	\$160,623
<i>Total Opioid Settlement Fund</i>	<i>\$1,019,496</i>

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, 2025, shall be reauthorized in the FY 2025-26 budget.

Section XIV. Contractual Obligations, Settlement, and Disposal of Property

The County Manager is hereby authorized to approve contracts and execute contractual documents and dispose of property under the following conditions:

- a. The Manager may approve and 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.

b. The Manager may approve and 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 property for a duration of one year or less and within budgeted departmental appropriations for which the amount to be expended does not exceed \$90,000.

c. The Manager is authorized to execute contracts, their amendments and extensions, in amounts otherwise reserved for Board approval and execution by the Chair, up to the Board-approved budgetary amount for a project or service that has been approved by the Board of County Commissioners in the current year budget. This section does not apply to projects in which the Board must approve and award a bid.

d. Contracts executed by the Manager shall be pre-audited by the Chief Financial Officer and reviewed by the County Attorney to ensure compliance in form and sufficiency with North Carolina law.

e. 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.

f. Upon the Manager's determination that certain property is surplus the Manager may dispose of County personal property consisting of one item or a group of similar items having a value of less than \$30,000. In disposing of the property the Manager may utilize any lawful method of disposal including and not limited to private or public sale, exchange, auction, etc. The Manager shall seek fair market value for the property. Consideration may consist of items and things other than currency. The Manager shall keep a record of all property sold under this section and that record shall generally describe the property sold or exchanged, to whom it was sold, or with whom exchanged, and the amount of money or other consideration received for each sale or exchange.

g. The Manager is authorized to approve and execute leases of County property for a term not exceeding one year. Such leases of County property may not be extended beyond one year except by action of the Board of Commissioners.

h. The County Manager is authorized to accept personal property donations to the County valued at \$10,000 or less without requiring Board of Commissioners approval. Donations exceeding this threshold shall be reviewed and approved by the Board.

i. The Manager may approve and execute the settlement of lawsuits, claims, and legal disputes having a dollar value that does not exceed \$25,000. The Manager may, with concurrence of the County Attorney, approve and execute the settlement of lawsuits, claims, and legal disputes having a dollar value between \$25,000 and \$100,000. If the County Attorney does not concur with any settlement the County Attorney and County Manager shall consult with the Board of Commissioners on such settlements. Regardless of the preceding delegation of authority, the Board of Commissioners reserves unto itself the exclusive authority to settle any action having a dollar value in excess of \$100,000.

Section XV. Micro-purchase Threshold

a. In accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, the County hereby self-certifies the following micro-purchase thresholds, each of which is a “higher threshold consistent with State law” under 2 C.F.R. § 200.320(a)(1)(iv)(C) for the reasons set forth in the recitals to this resolution:

1. \$30,000, for the purchase of “apparatus, supplies, materials, or equipment”;
and
2. \$30,000, for the purchase of “construction or repair work”; and
3. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
4. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the County has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$0.

b. The self-certification made herein shall be effective as of the date hereof and shall be applicable until June 30, 2026.

c. In the event that the County receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the County shall comply with the more restrictive threshold when expending such funds.

d. The County shall maintain documentation to be made available to a Federal awarding agency, any pass-through entity, and auditors in accordance with 2 C.F.R. § 200.334.

e. The Chief Financial Officer of the County is hereby authorized to revise the Purchasing Policy of the Unit to reflect the increased micro-purchase thresholds specified herein as necessary, and to take all such actions to carry into effect the purpose and intent of the foregoing resolution.