

## OPERATING BUDGET ORDINANCE FOR FISCAL YEAR 2017

**BE IT ORDAINED** by the Board of County Commissioners of Wake County, North Carolina:

**Section 1: TAX LEVY.** There is hereby levied a tax at the rate of sixty and five-hundredths cents (60.05¢) per one hundred dollars (\$100) valuation of property that is located within Wake County and listed for taxes as of January 1, 2016. The revenue from this source is included in real, personal and public service property in "Ad Valorem Taxes" in Section 2 of this Ordinance.

This rate is based on estimated valuation of property, for the purpose of taxation of: (1) 100% of total assessed property tax value of real, personal and public service valuation of one hundred thirty billion, two hundred fifty million (\$130,250,000,000) and an estimated collection rate of 99.50%; and (2) 100% of total assessed property tax value of vehicle valuation of ten billion, fifty million (\$10,050,000) and an estimated collection rate of 99.50%.

The Revenue Director of Wake County is hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the Wake County Revenue Department in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Wake, and this order shall be a full and sufficient authority to direct, require, and enable the Revenue Director to levy on and sell any real or personal property of such taxpayers, with or without the assistance of the Wake County Sheriff, for and on account thereof, in accordance with law.

**Section 2: GENERAL FUND REVENUES. (A)** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Ad Valorem Taxes	\$840,531,000
Sales Tax	172,620,000
Lease/Rental Vehicle Tax	2,550,000
Payment in Lieu of Taxes	1,233,329
Real Property Transfer (Excise) Tax	16,117,800
Federal Shared Revenues	11,533,533
State Shared Revenues	81,239,138
Local Shared Revenues	4,056,850
Licenses and Permits	4,591,700
Charges for Services	60,341,506
Investment Earnings	11,432
Miscellaneous	404,822
Transfers from Other Funds	2,738,574
Intrafund Transfers	850,000
Appropriated Fund Balance	
Committed for transfer to Capital Improvement Plan	830,000
Committed for transfer to Grants and Donations Fund	304,000
Restricted for Future Appropriations of Register of Deeds	
Automation Funds	67,316
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TOTAL GENERAL FUND REVENUE	\$1,200,021,000

**Section 2(B):** Thirty percent (30%) of the proceeds from the local half-cent sales and use tax authorized July 1, 1984 under authority of Article 40 of the North Carolina General Statutes and sixty percent (60%) of the local half-cent sales and use tax authorized October 1, 1986 under the authority of Article 42 of the North Carolina General Statutes are hereby declared to be included in the appropriation for school capital outlay, capital projects, and/or school debt service.

**Section 3: GENERAL FUND EXPENDITURES.** The following amounts are hereby appropriated in the General Fund for the operation of the County government and its activities for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

General Government

Board of Commissioners	649,054
County Manager	2,082,579
County Attorney	2,498,240
Board of Elections	5,189,864
Budget and Management Services	836,702
Facilities, Design, and Construction	1,501,649
Finance	2,575,099
Human Resources	2,308,126
Information Services	14,782,525
Register of Deeds	3,042,860
Revenue	7,629,692
Community Services	32,947,256
Environmental Services	10,873,226
General Services	27,461,386
Human Services	198,501,769
Medical Examiner	563,200
Emergency Medical Services	38,107,998
Fire Services	1,773,269
Emergency Management	833,002
Emergency Communications	1,122,783
City-County Bureau of Identification	5,638,915
Sheriff	80,024,099
Non-departmental	
Public Agencies	2,577,956
Memberships	520,997
Non-departmental Services	1,262,126
Criminal Justice Partnership Programs	1,486,559
Economic Development	390,000
Cooperative Extension	296,529
Soil and Water Conservation District	515,380
Salary and Benefit Reserve	9,875,158
Risk Management Cost of Claims	1,374,203

Health Benefits	6,150,000
Education	
Wake County Public Schools (Section 4(A))	409,911,000
Wake Technical Community College	19,800,000
Transfers	
Transfer to County Capital Projects Fund	29,109,000
Transfer to Schools Capital Projects	22,946,000
Transfer to Debt Service Fund (Ad Valorem)	212,573,000
Transfer to Debt Service Fund (Sales Tax)	40,066,000
Interfund Transfer to Revaluation Reserve	850,000
<b>TOTAL GENERAL FUND APPROPRIATION</b>	<b>\$1,200,021,000</b>

**Section 4: WCPSS APPROPRIATION. (A) Purpose and Function.** The appropriation to the Wake County Public Schools System (WCPSS) is hereby allocated by purpose and function as defined by NCGS 115C-426 and as authorized by NCGS 115C-429(b). The Wake County Board of Education will notify the Board of Commissioners of amendments to the WCPSS budget. For amendments which would increase or decrease the amount of the County appropriation allocated to a purpose and function by more than fifteen percent (15%) of the adopted appropriation the WCPSS will notify the Board of Commissioners at a public meeting of the Board of Commissioners.

Instructional Services	
Regular Instructional Services	\$115,559,528
Special Populations Services	41,555,978
Alternative Programs and Services	15,271,189
School Leadership Services	22,292,621
Co-Curricular Services	13,106,927
School-Based Support Services	17,308,650
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	225,094,893
System-wide Support Services	
Support and Developmental Services	9,647,170
Special Populations Support and Development Services	3,712,918
Alternative Programs and Services Support and Development Services	1,683,811
Technology Support Services	13,935,691
Operational Support Services (WCPSS Fund 02)	97,880,033
Operational Support Services (WCPSS Fund 04)	1,150,969
Operational Support Services (WCPSS Fund 08)	888,574
Financial and Human Resource Services	14,850,579
Accountability Services	2,431,361
System-wide Pupil Support Services	5,520,977
Policy, Leadership, and Public Relations Services	7,697,461
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	159,399,544

Ancillary Services	
Community Services	0
Nutrition Services	0
Adult Services	0
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	0
Non-Programmed Charges	
Payments to Other Governmental Units	25,416,563
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TOTAL WAKE COUNTY PUBLIC SCHOOLS APPROPRIATION	\$ 409,911,000

**Section 5: RESEARCH TRIANGLE PARK.** There is hereby levied a tax at the rate shown below, per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2016, located within the Wake County portion of the Durham-Wake Counties Research Triangle Park Research and Production Service District for the raising of revenue for said district. The estimated total of valuation of property for the special district for the purpose of taxation is as follows:

	Assessed Value	Tax Rate
Research and Production Service District	\$ 1,846,000,000	6.29 cents

There is hereby appropriated to the Durham-Wake Counties Research Triangle Park Research and Production Service District from the net proceeds of this tax the amount for use by said district in such manner and for such expenditures as is permitted by law from the net proceeds of this tax, including a tax collection rate of two-tenths of one percent to be paid to Wake County for collecting the tax. The anticipated revenue from this tax rate is \$1,132,829. The actual net proceeds from the tax shall constitute the appropriation from said tax levy.

**Section 6: AUTHORITY TO TRANSFER APPROPRIATION.** The County Manager, or his designee, is hereby authorized to transfer appropriations within a Fund as contained herein under the following conditions:

- A) He may transfer amounts between appropriations within the same Fund. For transfers exceeding \$75,000 he shall make a report of the transfer to the Board of Commissioners at the next regularly scheduled meeting of the Board following the transfer.
- B) He may transfer amounts from the salary and benefits reserve to individual departmental appropriations following adoption of the budget in order to properly fund salary and benefit amounts within departments.

**Section 7: AUTHORITY TO EXECUTE CONTRACTS.** The County Manager, or his designee, is hereby authorized to execute contractual documents under the following conditions:

- A) He may execute contracts for construction or repair projects that do not require formal competitive bid procedures.
- B) He may execute contracts for: (1) purchases of apparatus, supplies, and materials, or equipment which are within budgeted appropriations; (2) leases of personal property for a duration of one year or less and within departmental appropriations; (3) lease of personal property for more than 12 months if the

annual expense is less than \$50,000; and (4) service contracts within appropriations or contracts for 12 months or less.

- C) He may execute grant agreements to or from governmental units and other public, private, and non-profit organizations that are within budgeted appropriations, unless a grantor requires approval and execution by the Board of Commissioners.
- D) He may execute contracts, as the lessor or lessee of buildings, land, equipment, vehicles, heavy equipment and other property provided that such leases are of one-year duration or less and that funds therefore are within budgeted appropriations.
- E) He may, within budgeted appropriations, approve all change orders and amendments to contracts previously approved by the Board of Commissioners.

**Section 8: AUTHORITY TO SETTLE CLAIMS.** The County Manager, or his designee, may authorize payment in an amount not to exceed \$100,000 in settlement of any liability claims against the County or against any of its officers or employees as provided by Resolution of May 20, 1985 and Resolutions of October 6, 2003. The County Manager shall make quarterly reports to the Board of Commissioners of any such payments.

**Section 9: ENCUMBRANCES AT YEAR END.** Operating funds encumbered by the County as of June 30, 2016 are hereby appropriated to this budget. Multiple year grants unexpended by the County as of June 30, 2016 are hereby appropriated to this budget.

**Section 10: WHITE GOODS.** Funds provided by the State of North Carolina for disposal of white goods that are not spent as of June 30, 2016, are designated for future year expenditures on white goods programs and are hereby appropriated to the Solid Waste Enterprise Fund budget.

**Section 11: FEE CHANGES.** As authorized in Section 153(A)-102 of the North Carolina General Statutes, the following fees are hereby established or amended, effective on July 1, 2016.

Name	Description	Current Fee	Proposed Fee
Small Bird	Pricing that would be competitive with pet stores in the area.	\$20	\$10
Military Discount	Show support for military personnel by offering discounted adoption rates with official ID card.	n/a	\$10 off all adoption fees
Adult Cats for Senior Laps	This is meant to be a permanent promotion for cats over 3 years of age and adopters over 60 years of age.	n/a	\$10

<b>Name</b>	<b>Description</b>	<b>Current Fee</b>	<b>Proposed Fee</b>
Adoption Fees – All Animals	Temporary reduced or waived fees to enable the Animal Center to offer different fee structures for specials and events. The Department would have flexibility to determine how long the reduced fee would be in place. The Animal Center would need to receive approval from the County Manager’s Office before implementing a temporary fee adjustment.	\$45 to \$95	\$0 to \$45 (temporarily reduced or waived when announced by Animal Center)
Cats	This request allows the Animal Center to run a special or event where potential adopters are allowed to name their own price for a cat.	\$45 / \$15	Name Your Price
Chickens	Cost recovery for Chickens being housed at the Animal Center.	n/a	\$4 / day
Farm Animals	Cost recovery for Farm Animals housed at Animal Center.	n/a	\$10 / day
Reclaim Fees - Microchipped Animals	If microchipped and the contact information is up to date, then the FIRST reclaim fee will be half off for the owner.	n/a	Half off - depending upon fee structure for respective animal
Reclaim Fees - Little Critters	Establish new fee for Little Critters (rabbit, rodent, ferret, guinea pig, etc.)	n/a	\$25
Reclaim Fees - Small Farm Animals	Establish new fee for Farm Animal – Small (pig, goat, sheep)	n/a	\$25
Reclaim Fees - Large Farm Animal	Establish new fee, plus additional transportation cost, for Farm Animal – Large (cow, llama, alpaca)	n/a	\$50 + transportation
Reclaim Fees - Horse	Establish new fee, plus transportation cost, for Horse reclaim	n/a	\$50 + transportation
Groundwater Sample Testing Fees	Radium 228: From \$50 to \$70. These fees would mirror the fees charged to the department by the contract lab	\$50	\$70
Groundwater Sample Testing Fees	Gross Alpha: From \$0 to \$50. This is the current fee charged by the contract lab.	n/a	\$50
Groundwater Sample Testing Fees	Radon: From \$0 to \$50. Shipping fees may apply.	n/a	\$50
Groundwater Sample Testing Fees	Radium 226: From \$50 to \$105. These fees would mirror the fees charged to the department by the contract lab	\$50	\$105

<b>Name</b>	<b>Description</b>	<b>Current Fee</b>	<b>Proposed Fee</b>
Groundwater Sample Testing Fees - Federal Poverty Sliding Scale (will be applied to the following fees: Radium 228; Gross Alpha; Radon; Radium 226; Uranium; Iron/Sediment; Coliform Bacteria (Total and Fecal); Nitrite and Nitrate; Single Inorganic Analyte)	Applies a sliding fee scale to households based on Federal Poverty Level. Households with incomes below Federal Poverty level would pay 20% of the regular fee for a water analysis and households with incomes equal to or up to 250% of the Federal Poverty Level would pay 50% of the regular fee. Shipping fees also apply to all tests.	n/a	20% or 50% off for those that qualify based on Federal Poverty Levels
Parking Fees	Public Parking User Fee for daily, hourly and/or monthly use of the Wake County Parking Deck	Public Monthly parking rates of up to \$85 per month and public hourly rate of \$1 per half hour with a \$10 daily maximum fee.	Public Monthly parking rates of up to \$95 per month (with and without space) and public hourly rate of \$1 per half hour with a \$12 daily maximum fee.

**Section 12:** The County Manager shall distribute copies of this Budget Ordinance as appropriate.

**ADOPTED the 20th day of June 2016.**