

**TRANSYLVANIA COUNTY BUDGET ORDINANCE
FISCAL YEAR 2016-2017**

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

SECTION 1. The following amounts are hereby appropriated for expenditures 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, in accordance with the chart of accounts heretofore established for this county:

<u>GENERAL GOVERNMENT</u>		
Board of Commissioners	\$	246,221
Administration		316,141
Human Resources		203,827
Finance		505,818
Board of Elections		398,098
Tax Administration		1,296,216
Legal		64,350
Register of Deeds		642,864
Public Buildings - Maintenance		1,132,045
Public Buildings - Housekeeping		305,225
Court Facilities		56,850
Information Technology		427,332
Non-Departmental		790,785
Facilities Superintendent		80,354
Outside Agencies - General Government		<u>39,340</u>
 Total	 \$	 6,505,466
 <u>PUBLIC SAFETY</u>		
Sheriff	\$	7,315,356
Emergency Management		168,430
Fire Marshal		158,977
Emergency Medical Services		2,334,279
Animal Control		386,337
Autopsies		34,250
Communications		1,116,548
Outside Agencies - Emergency Services		<u>323,542</u>
 Total	 \$	 11,837,719
 <u>ECONOMIC AND PHYSICAL DEVELOPMENT</u>		
Building Permitting and Enforcement	\$	400,612
Planning and Community Development		261,808
Economic Development Partnership		500,000
Cooperative Extension		208,738
Soil and Water Conservation		<u>154,146</u>
 Total	 \$	 1,525,304

HUMAN SERVICES	
Health	\$ 2,323,237
Mental Health	99,261
Social Services	5,722,185
Veterans Services	27,666
Title III Nutrition	4,000
Home and Community Care Block Grant	299,780
Child Development	763,268
Senior Citizens Transportation	218,661
TVS Transportation	75,808
Child Development Transportation	78,724
General Public Transportation	67,835
General Public Transportation - Med Drive	72,472
The Children's Center	61,308
Juvenile Crime Prevention Council	104,212
Outside Agencies - Human Services	107,910
Total	\$ 10,026,327
CULTURE AND RECREATION	
Parks and Recreation	\$ 894,123
Library	1,380,637
Outside Agencies - Culture and Recreation	65,625
Total	\$ 2,340,385
DEBT SERVICE	
Principal - School Bonds - 2008 Refunding	\$ 780,000
Principal - QSCB's	108,148
Interest - School Bonds - 2008 Refunding	52,000
Interest - QSCB's	13,562
Principal - General Debt	313,830
Interest - General Debt	103,478
Total	\$ 1,371,018
EDUCATION	
School - Current Expense	\$ 11,427,315
School - Capital	1,800,000
School - Lottery Proceeds	242,677
Blue Ridge Community College	370,386
Total	\$ 13,840,378
TRANSFERS TO OTHER FUNDS	
Law Enforcement Officers Separation Fund	\$ 206,942
Solid Waste Fund	387,972
Total	\$ 594,914
SUBTOTAL - TOTAL OPERATIONAL BUDGET	\$ 48,041,511

TRANSFERS TO RESERVES

Transfer to Reserve for Sheriff's Office	\$	25,560
Transfer to Reserve for Emergency Management Services		250,000
Transfer to Reserve for Parks and Recreation Plan		50,000
Transfer to Enhancement Fund		19,965

Total **\$ 345,525**

TOTAL GENERAL FUND EXPENDITURES \$ 48,387,036

SECTION 2. The appropriations to the Board of Education shall be made first from any funds which are dedicated to the use of the schools and secondly from general county revenues to the extent necessary. An example of such an appropriation would be forestry receipts, which are transferred to the Board of Education as a part of the current expense appropriation. The Board of Education is authorized to transfer a maximum of 15% between major categories of its budget resolution without prior approval of the Board of Commissioners.

SECTION 3. It is estimated that the following revenues and fund balances will be available to meet the General Fund appropriations for the fiscal year, as set forth in Section 1:

Current Year's Property Taxes	\$	28,683,022
Prior Year's Property Taxes, Interest, Penalties		115,650
Sales Taxes		6,629,881
Medicaid Hold Harmless Funds		559,000
Other Taxes and Licenses		635,000
Unrestricted Intergovernmental Revenues		514,922
Restricted Intergovernmental Revenues		7,210,503
Permits and Fees		413,231
Sales and Services		3,205,089
Donations		1,000
Interest on Investments		100,000
Miscellaneous Revenues		14,580
Sale of Surplus		25,000
Appropriation of Unassigned Fund Balance		105,216
Appropriation of Fund Balance Restricted for ROD Enhancements		40,710
Appropriation of Fund Balance Restricted for Court Facilities		1,000
Appropriation of Fund Balance Assigned for Pictometry		62,541
Appropriation of Fund Balance Assigned for Sheriff Vehicles		21,489
Appropriation of Fund Balance Assigned for Debt Service on PSF		4,909
Appropriation of Fund Balance Restricted for Building Department		24,293
Transfer from Capital Projects Fund		20,000

TOTAL GENERAL FUND REVENUES \$ 48,387,036

SECTION 4. The following amounts are hereby appropriated in the Law Enforcement Officers' Separation Fund for the fiscal year:

Salaries and Fringes	\$	49,715
Transfer to Fund Balance		157,227

Total **\$ 206,942**

SECTION 5. It is estimated that the following revenues will be available in the Law Enforcement Officers' Separation Fund for the fiscal year:

Transfer from the General Fund	\$	206,942
Total	\$	206,942

SECTION 6. The following amounts are hereby appropriated in the Retiree Health Insurance Fund for the fiscal year:

Administrative and Stop Loss Fees	\$	67,860
Claims Cost		105,905
Annual Required Contribution to Reserve		<u>267,945</u>
Total	\$	441,710

SECTION 7. It is estimated that the following revenues will be available in the Retiree Health Insurance Fund for the fiscal year:

Employer Contributions	\$	427,800
Retiree Insurance Premiums		<u>13,910</u>
Total	\$	441,710

SECTION 8. The following amount is hereby appropriated in the 457 Contribution Fund:

Contributions to Employees' 457 Plans	\$	244,500
Total	\$	244,500

SECTION 9. It is estimated that the following revenues will be available in the 457 Contribution Fund for the fiscal year:

Employer Contributions	\$	244,500
Total	\$	244,500

SECTION 10. The following amounts are hereby appropriated in the Self Insurance Fund for the fiscal year:

Administrative and Stop Loss Fees	\$	767,392
Affordable Care Act Fees		18,001
Claims Cost		3,050,896
Employee Wellness Clinic		<u>160,520</u>
Total	\$	3,996,809

SECTION 11. It is estimated that the following revenues will be available in the Self Insurance Fund for the fiscal year:

Employer Contributions for Employee Coverage	\$	3,040,835
Employer Contributions for Dependent Coverage		466,165
Employee Contributions for Dependent Coverage		466,165
COBRA Credit		1,150
Interest on Investments		5,000
Appropriation of Assigned Fund Balance		<u>17,494</u>
Total	\$	3,996,809

SECTION 12. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the acquisition and maintenance of emergency telephone equipment and other qualifying costs related to the County's 911 system.

Phone and Furniture	\$	30,110
Software Expenditures		33,741
Hardware Expenditures		220,800
Implemental Functions		94,873
Distribution to City of Brevard		<u>40,163</u>
Total	\$	419,687

SECTION 13. It is estimated that the following revenues will be available in the Emergency Telephone System.

NC 911 PSAP Funds	\$	260,539
NC 911 PSAP Funds for City of Brevard		40,163
Fund Balance Appropriated		118,985
Total	\$	419,687

SECTION 14. The following amount is hereby appropriated in the Silvermont Fund for the fiscal year:

Maintenance and Equipment	\$	<u>12,000</u>
Total	\$	12,000

SECTION 15. It is estimated that the following revenues will be available in the Silvermont Fund for the fiscal year:

Interest on Investments		1,500
Fund Balance Appropriated		<u>10,500</u>
Total	\$	12,000

SECTION 16. The following amounts are hereby appropriated in the Transylvania County Fire Service District Funds for the fiscal year:

City of Brevard Volunteer Fire Department-Sylvan Valley 2 District	\$	333,594
Rosman Volunteer Fire Department		489,703
Little River Fire Department		432,495
Connestee Fire Rescue, Inc.		612,912
Cedar Mountain Volunteer Fire Rescue, Inc.		194,000
Lake Toxaway Fire & Rescue, Inc.		739,091
Balsam Grove Fire Department		96,477
North Transylvania Volunteer Fire Department		<u>158,400</u>
Total	\$	3,056,672

SECTION 17. It is estimated that the following revenues will be available in the Transylvania County Service District Funds for the fiscal year:

<u>Fire Tax - Current Year</u>		
Brevard - Sylvan Valley 2 District	\$	333,594
Rosman		489,703
Little River		432,495
Connestee Falls		612,912
Cedar Mountain		194,000
Lake Toxaway		739,091
Balsam Grove		96,477
North Transylvania		<u>153,400</u>
Total Fire Taxes	\$	3,051,672
<u>Fire District Fund Balance Appropriations</u>		
North Transylvania	\$	5,000
Total Fund Balance Appropriations	\$	5,000
Total All	\$	3,056,672

SECTION 18. There is hereby levied a tax on property listed for taxes as of January 1, 2016, for the purpose of raising the revenue listed as "Fire Tax - Current Year" in Section 17 of the Ordinance as follows:

<u>TRANSYLVANIA COUNTY FIRE SERVICE DISTRICT</u>	<u>Tax/\$100</u>	<u>Estimated Valuation</u>	<u>Collection Rate</u>
Brevard	\$0.0393	\$852,500,000	99.50%
Rosman	\$0.1091	\$451,000,000	99.50%
Little River	\$0.0877	\$495,500,000	99.50%
Connestee Falls	\$0.0673	\$915,000,000	99.50%
Cedar Mountain	\$0.1331	\$146,500,000	99.50%
Lake Toxaway	\$0.0459	\$1,620,000,000	99.50%
Balsam Grove	\$0.1089	\$89,000,000	99.50%
North Transylvania	\$0.1279	\$120,500,000	99.50%

SECTION 19. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year:

Scale Sales	\$ 1,259,960
Sticker Sales	150,000
Box Rental Fees	12,000
Recycling Revenues	123,250
White Goods Revenue	10,000
Solid Waste Disposal Tax Distribution	20,000
Permits, Late Fees, and Citations	2,700
Transfer from the General Fund	387,972
Interest on Investments	<u>7,800</u>
 Total	 \$ 1,973,682

SECTION 20. There are hereby levied solid waste fees, as shown below and on the attached schedule, for the purpose of raising the revenue listed as "Scale Sales" in Section 19 of this Ordinance as follows:

At the Transfer Stations

Loose waste and demolition waste - see attached schedule

At the Woodruff Landfill

MSW (Municipal Solid Waste)	\$52/ton
Metal waste	\$52/ton
LCID (formerly demolition) waste	\$20/ton
Wood waste	\$20/ton
Stumps and uncontaminated soil	\$20/ton

Total Scale Sales from Waste and Tipping Fees **\$ 1,259,960**

SECTION 21. The following amount is hereby appropriated in the Solid Waste Fund for the fiscal year:

Solid Waste Operations	\$ 1,693,272
Accrual for Closure and Post-Closure Care and PACA	147,910
Transfer to Reserve for Cell #6	<u>132,500</u>
 Total	 \$ 1,973,682

SECTION 22. There is hereby levied a tax at the rate of fifty-one and one hundredths of a cent (\$.5110) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2016, for the purpose of raising the revenues listed as "Current Year's Property Taxes" in the General Fund in Section 3 of this Ordinance. The current year ad valorem property taxes budgeted for FY 2016-2017 assume a total tax base valuation of \$5,640,000,000 and a collection rate of 99.5%.

SECTION 23. The Article 40 sales tax will be designated 30% for public school capital outlay and debt service and 70% to the county for general purposes. Article 42 sales tax will be designated 60% for public school capital outlay and debt service and 40% to the county for general purposes.

SECTION 24. Fees have been increased for FY 2016-2017 in just two areas: (1) Emergency Medical Services and (2) Child Development. The adjustments were made to cover rising operational costs, to maintain high quality care, and to reflect market rates for comparable services.

(1) Ambulance transport fees are increasing by \$15 for basic life support emergency calls, by \$25 for critical care support and advanced life support emergency/specialized care calls, and by \$50 for advanced life support non-emergency calls.

(2) The New Adventure Learning Center's monthly rates are increasing by \$100, \$50, and \$25, respectively for one-year olds, two-year olds, and three to five-year olds.

Please see the attached fee schedules for charges for these and other County services.

Section 25. Citizens may obtain copies of public records for \$.05 per printed page for black and white copies and \$.15 per printed page for color copies. Employees shall likewise be charged \$.05 and \$.15 per printed page, respectively, for black and white copies and color copies made for personal use.

SECTION 26. The following depositories are designated official depositories for fund deposits as required by North Carolina General Statute 159-31:

- Asheville Savings & Loan, Brevard, NC
- Bank of America, Statesville, NC
- Bank of North Carolina, Hendersonville, NC
- Branch Banking & Trust Company (BB&T), Charlotte, NC
- Fifth Third Bank, Charlotte, NC
- First Citizens Bank & Trust Company, Brevard, NC
- N.C. Capital Management Trust, Charlotte, NC
- PNC Bank, Brevard, NC
- U.S. Bank, Charlotte, NC
- United Community Bank, Brevard, NC
- Well Fargo, Brevard, NC

SECTION 27. The County Manager and the Finance Director are hereby designated as the county officials whose endorsements shall appear on checks or other instruments required for the accounts in the official depositories as listed in Section 26 of this Ordinance.

SECTION 28. The County Manager is hereby authorized to transfer appropriations within and between funds contained herein subject to the following guidelines and restrictions:

- (1) The Manager may transfer amounts between expenditure line items within a department without limitation and without a report being required.
- (2) The Manager may transfer amounts up to \$50,000 between departments within the same fund. An official report on such transfers shall be provided to the Board of Commissioners (Board) on at least a quarterly basis and entered in the minutes.
- (3) The Manager may transfer amounts up to \$50,000 from any appropriation within the General Fund to a separate fund. An official report on such transfers shall be provided to the Board on at least a quarterly basis and entered in the minutes.
- (4) The Manager may modify the budget for additional funding up to \$5,000 from any new sources, without a report being required.
- (5) The Manager may modify the budget for additional funding exceeding \$5,000 from any federal or State program previously approved by the Board and for pass-through monies from other sources, provided no local funding is stipulated, without a report being required.

All other amendments to the Budget Ordinance must be authorized by the Board. A recap of all approved amendments will be presented on at least a semiannual basis and entered in the minutes.

SECTION 29. The County Manager is hereby authorized to approve capital items which are included in the current year budget without submitting a formal request to the Board of Commissioners. The County Manager may approve capital items which are not included in the budget up to a limit of \$10,000 as long as monies are available in the budget and may also approve emergency appropriations up to \$10,000 without the Board of Commissioners' approval.

SECTION 30. The Chairman of the Board of Commissioners and the County Manager are authorized to execute all contracts/agreements included in the budget.

SECTION 31. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners, the Budget Officer, the Finance Director, and all county departments for direction in carrying out their duties. Copies of the budget are available for review at the Transylvania County Library and on the County's website at www.transylvaniacounty.org.

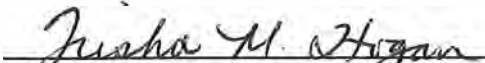
Approved this 27th day of June, 2016.

TRANSYLVANIA COUNTY BOARD OF COMMISSIONERS



Mike Hawkins, Chair

ATTEST:



Trisha M. Hogan, Clerk to the Board

