

**TRANSYLVANIA COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2019-2020**

**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, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this county:

<u>GENERAL GOVERNMENT</u>		
Board of Commissioners	\$	207,228
Administration		538,989
Human Resources		243,383
Finance		1,165,434
Board of Elections		545,047
Tax Administration		1,224,337
Legal		108,208
Register of Deeds		841,967
Public Buildings - Maintenance		1,398,599
Public Buildings - Housekeeping		334,667
Court Facilities		52,100
Information Technology		624,906
Non-Departmental		2,936,825
Facilities Superintendent		90,941
Outside Agencies - General Government		<u>28,000</u>
 Total	 \$	 <b>10,340,631</b>
<u>PUBLIC SAFETY</u>		
Sheriff	\$	7,832,871
Emergency Management		272,185
Fire Marshal		200,108
Emergency Medical Services		2,718,055
Animal Services		555,183
Autopsies		29,000
Communications		1,536,232
Outside Agencies - Emergency Services		1,800,057
Building Permitting and Enforcement		<u>545,530</u>
 Total	 \$	 <b>15,489,221</b>
<u>ECONOMIC AND PHYSICAL DEVELOPMENT</u>		
Planning and Community Development	\$	318,812
Economic Development		315,000
Cooperative Extension		226,737
Soil and Water Conservation		158,872
River Clean-up		25,000
 Total	 \$	 <b>1,044,421</b>

<b>HUMAN SERVICES</b>	
Public Health and Environmental Health	\$ 2,741,638
Mental Health	99,261
Social Services	5,379,783
Veterans Services	34,361
Title III Nutrition	3,750
Home and Community Care Block Grant	0
Child Development	794,618
Transportation	542,720
Juvenile Crime Prevention Council	104,212
Outside Agencies - Human Services	142,000
<b>Total</b>	<b>\$ 9,842,343</b>
<b>CULTURE AND RECREATION</b>	
Parks and Recreation	\$ 1,036,614
Library	1,412,819
Outside Agencies - Culture and Recreation	20,300
<b>Total</b>	<b>\$ 2,469,733</b>
<b>DEBT SERVICE</b>	
Qualified School Construction Bonds	\$ 114,929
County Financing Agreements	383,116
<b>Total</b>	<b>\$ 498,045</b>
<b>EDUCATION</b>	
TCS - Local Current Expense	\$ 12,429,613
TCS - Annual Capital Outlay	1,561,886
BRCC - Annual Operating Appropriation	550,279
BRCC - Capital Outlay	199,000
<b>Total</b>	<b>\$ 14,740,778</b>
<b>SUBTOTAL - TOTAL OPERATIONAL BUDGET</b>	<b>\$ 54,425,172</b>
<b>TRANSFERS TO OTHER FUNDS</b>	
Education Capital Fund	\$ 6,490,000.00
Solid Waste Fund	\$ -
Fire Service Districts Fund	\$ -
<b>Total</b>	<b>\$ 6,490,000</b>
<b>TRANSFERS TO RESERVES</b>	
Transfer to Reserves for Major Projects	2,400,000
Transfer to Enhancement Fund	21,671
Transfer to Reserves for Education Expense	582,196
<b>Total</b>	<b>\$ 3,003,867</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 63,919,039</b>
<b>Appropriations Carried Forward from 2019 (Schedule B)</b>	<b>\$ 1,919,206</b>

SECTION 2. It is estimated that the following revenues and appropriations of fund balance will be available to meet the needs of approved expenditures:

Current Year's Property Taxes, Prior Year, Interest and Penalties	\$	37,343,636
Sales Taxes		8,625,000
Medicaid Hold Harmless Funds		750,000
Other Taxes and Licenses		875,000
Unrestricted Intergovernmental Revenues		592,000
Restricted Intergovernmental Revenues		5,581,826
Permits and Fees		615,050
Sales and Services		3,527,961
Interest on Investments		500,000
Donations and Miscellaneous Revenues		55,500
Sale of Surplus		20,000
Appropriation of Restricted Fund Balance		119,300
Appropriation of Assigned Fund Balance		750,000
Appropriation of Assigned Fund Balance for Prior Year Appropriations		1,449,206
Transfer from Golden Leaf Fund		474,320
Transfer from QZAB Fund		20,275
Transfer from Silvermont Fund		80,000
Transfer from General Capital Projects Fund		470,000
Appropriation of Unassigned Fund Balance		<u>3,989,171</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$</b>	<b>65,838,245</b>

SECTION 3. The following amounts are hereby appropriated in the Law Enforcement Officers' Separation Fund for the fiscal year:

**Revenues:**

Fund Balance Appropriated	\$	100,000
Total	\$	<u>100,000</u>

**Expenditures**

Salaries and Fringes	\$	100,000
Total	\$	<u>100,000</u>

SECTION 4. The following amounts are hereby appropriated in the Retiree Health Insurance Fund for the fiscal year:

**Revenues:**

Employer Contributions	\$	165,040
Retiree Insurance Premiums		33,925
Total	\$	<u>198,965</u>

**Expenditures:**

Administrative and Stop Loss Fees	\$	94,324
Claims Cost		104,641
Total	\$	<u>198,965</u>

SECTION 5. The following amount is hereby appropriated in the 457 Contribution Fund:

<b>Revenues</b>	
Employer Contributions from Other Funds	\$ 262,500
Total	<u>\$ 262,500</u>
 <b>Expenditures</b>	
Contributions to Employees' 457 Plans	\$ 262,500
Total	<u>\$ 262,500</u>

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

<b>Revenues:</b>	
Employer Contributions for Employee Coverage	\$ 3,870,000
Employee Contributions for Dependent Coverage	616,094
City of Brevard Wellness Clinic Use	4,000
Appropriation of Fund Balance	74,819
Interest on Investments	<u>35,000</u>
Total	<u>\$ 4,599,913</u>
 <b>Expenditures:</b>	
Administrative and Stop Loss Fees	\$ 1,159,784
Claims Cost	3,280,079
Employee Wellness Clinic	160,050
Transfer to Fund Balance	-
Total	<u>\$ 4,599,913</u>

SECTION 7. The following amounts are hereby appropriated in the Transylvania County Fire Service Tax District Funds for the fiscal year:

<b>Fire Tax Revenues:</b>	
Sylvan Valley 2 District	\$ 488,730
Rosman	\$ 255,566
Little River	\$ 282,666
Connestee Falls	\$ 526,181
Cedar Mountain	\$ 77,381
Lake Toxaway	\$ 892,609
Balsam Grove	\$ 49,554
North Transylvania	\$ 69,714
Total Fire Service Taxes	<u>\$ 2,642,401</u>
 <b>Fire District Expenditures:</b>	
Sylvan Valley 2 District Share of Services	\$ 410,692
Sylvan Valley 2 Transfer to Reserves	\$ 78,038
Rosman Fire District Share of Services	\$ 255,566
Little River Fire District Share of Services	\$ 282,666
Connestee Fire District Share of Services	\$ 526,181
Cedar Mountain Fire District Share of Services	\$ 77,381
Lake Toxaway Fire District Share of Services	\$ 892,609
Balsam Grove Fire District Share of Services	\$ 49,554
North Transylvania Fire District Share of Services	\$ 69,714
	<u>\$ 2,642,401</u>

Appropriations necessary to fulfill fire service contracts are encumbered in the General Fund

SECTION 8. There is hereby levied a tax on property listed for taxes as of January 1, 2019, for the purpose of raising the revenue listed as "Fire Tax - Current Year" in Section 12 of the Ordinance as follows with an estimated 99.5% collection rate:

TRANSYLVANIA COUNTY FIRE SERVICE DISTRICT	Tax/\$100	Estimated Valuation
Sylvan Valley 2 District	\$0.0550	\$888,600,000
Rosman	\$0.0550	\$467,000,000
Little River	\$0.0550	\$516,520,000
Connestee Falls	\$0.0550	\$961,500,000
Cedar Mountain	\$0.0550	\$141,400,000
Lake Toxaway	\$0.0550	\$1,667,000,000
Balsam Grove	\$0.0550	\$90,550,000
North Transylvania	\$0.0550	\$127,390,000

SECTION 9. The following amounts are hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year:

<b>Revenues</b>	
Sales and Services	\$ 2,168,500
Nonoperating Revenues	81,500
Appropriation of Fund Balance	649,923
Transfer from the General Fund	0
<b>Total</b>	<b>\$ 2,899,923</b>

<b>Expenditures</b>	
Solid Waste Operations	\$ 2,478,051
Solid Waste Capital Outlay	421,872
<b>Total</b>	<b>\$ 2,899,923</b>

SECTION 10. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year:

<b>Revenues:</b>	
NC 911 PSAP Funds	\$ 347,893
NC 911 PSAP Funds for City of Brevard	56,962
Interest on Investments	1,000
Fund Balance Appropriated	-
<b>Total</b>	<b>\$ 405,855</b>

<b>Expenditures:</b>	
Operation Expenses	\$ 322,682
Capital Expenses	16,058
Transfer to Fund Balance	10,153
Implemental Functions	-
Distribution to City of Brevard	56,962
<b>Total</b>	<b>\$ 405,855</b>

SECTION 20. There is hereby levied a tax at the rate of sixty three and six hundredths of a cent (\$.6360) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2019, 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 estimated tax base for FY2019-20 is \$5,878,460,000 with an estimated collection rate of 99.5%.

SECTION 21. Local option sales taxes levied by Transylvania County shall be distributed according to the following formula:

Article 40 sales tax revenues will be designated 30% for public school capital outlay and 70% to County for general government purposes.

Article 42 sales tax revenues will be designated 60% for public school capital outlay and debt service and 40% to the County for general purposes.

SECTION 11. The FY 2019-2020 budget ordinances levies fees for sales and services provided by County Departments according to Schedule A of the 2019-2020 budget ordinance.

SECTION 12. The following depositories are designated official depositories for fund deposits as required by North Carolina General Statute 159-31:

First Citizens Bank & Trust Company, Brevard, NC  
N.C. Capital Management Trust, Charlotte, NC  
United Community Bank, Brevard, NC  
Pinnacle Bank, Hendersonville, NC

SECTION 13. The County Manager and the Finance Director are hereby designated as the County officials whose endorsements shall appear on financial instruments related to the financial activity of the County undertaken with this Budget Ordinance.

SECTION 14. 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 15. 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 and shall conform with the following policies:

(1) Capital projects authorized by this Budget Ordinance are restricted by project and function according to Schedule C and D of the Budget Ordinance according to NC G.S. 115C-429 (b)

(2) The appropriations for approved projects totaling greater than \$50,000 will be held in a reserve for education projects until the Board of Education transmits financial instruments to the County.

(3) After the County has received the appropriate instrument on projects under (2), the County Manager and Finance Director are authorized to transfer the appropriation via budget amendments and pay the Board of Education.

SECTION 16. 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 general fund. An official report on such transfers exceeding \$10,000 shall be provided to the Board of Commissioners on at least a quarterly basis.
- (3) The Manager may modify the budget for additional revenues up to \$5,000 from any new or unanticipated sources, without a report being required.
- (4) The Manager may modify the budget for revenues and expenditures up to \$5,000 from any intergovernmental program previously approved by the Board and for pass-through revenues and expenditures 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 amendments will be presented to the Board by the Finance Director on a biannual basis and entered into the minutes.

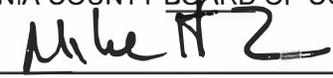
SECTION 17. The County Manager is hereby authorized to purchase or enter into contract to construct or renovate capital items which are included in the current year budget without submitting a formal request to the Board of Commissioners. The County Manager may approve capital items which are not included 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 18. The Chairman of the Board of Commissioners and the County Manager are authorized to execute all contracts/agreements included in the budget unless otherwise required by law.

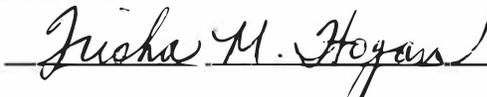
SECTION 19. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners, the Budget Officer, the Finance Director, and all County departments for direction in carrying out their duties. Copies of the budget are available for review at the Transylvania County Library and on the County's website at [www.transylvaniacounty.org](http://www.transylvaniacounty.org)

Approved this 25th day of June, 2019.

TRANSYLVANIA COUNTY BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
Mike Hawkins, Chair

ATTEST:

  
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Trisha M. Hogan, Clerk to the Board



**TRANSYLVANIA COUNTY  
SUMMARY OF APPROVED BUDGET  
FISCAL YEAR 2019-2020**

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<b>General Fund</b>	\$	63,919,039
<b>General Fund Appropriations Carried Forward</b>	\$	1,919,206
<b>Other Funds:</b>		
Law Officers' Separation Fund	\$	100,000
Retiree Health Fund	\$	198,965
457 Contribution Fund	\$	262,500
Self-Insurance	\$	2,899,923
Fire Districts	\$	2,642,401
Solid Waste	\$	2,899,923
Emergency Telephone System	\$	405,855
<b>Total Other Funds</b>	<b>\$</b>	<b>9,409,567</b>
Less Inter-Fund Transfers	\$	10,821,465
<b>Total All</b>	<b>\$</b>	<b>66,087,171</b>
<u>Inter-Fund Transfers</u>		
Education Capital Fund	\$	6,490,000
Solid Waste Fund	\$	-
Retiree Health Fund	\$	198,965
457 Contribution Fund	\$	262,500
Self Insurance	\$	3,870,000
Fire Service Districts Fund	\$	-
<b>Total Inter-Fund Transfers</b>	<b>\$</b>	<b>10,821,465</b>

**TRANSYLVANIA COUNTY BUDGET ORDINANCE  
SCHEDULE B  
APPROPRIATIONS FROM FY2019 CARRIED FORWARD  
FISCAL YEAR 2019-2020**

**Be It Ordained** that the following appropriations from FY2018-19 are hereby reappropriated in FY2019-20:

**Operational Expenditures**

	<b><u>Amounts</u></b>
Finance	\$ 20,001.00
Fire Marshall	\$ 16,750.00
Planning, Transportation and Development	\$ 1,915.00
Cooperative Extension	\$ 3,000.00

**Capital Projects**

Pickleball Courts at Transylvania Activity Center	\$ 37,500.00
Shower Additions at Transylvania Activity Center	\$ 81,481.00
VHF 911 Radio System Upgrade	\$ 1,117,250.00
Child Development Parking Lot Paving	\$ 48,309.00
Community Services Building Upper Roof Replacement	\$ 143,000.00
Community Services Building HVAC System	\$ 450,000.00

**Total** \$ 1,919,206.00

Schedule B

**Transylvania County 2019-2020 Budget Ordinance Schedule C**  
**Annual School Capital Outlay Restricted by Project [115C-429(b)]**

Loc.	Description	Type	Category	FY2020 Request	Approved Appropriation
BES	K-1/Special Needs playground equipment match	Repair/replace	9100	28,000	28,000
BES	Extend wall and enclose classrooms #164 & #165	Add/renov	9100	4,500	4,500
BES	Key card access to a door for the 2-5 playground	Add/renov	9100	3,500	3,500
BES	Track resurfacing	Repair/replace	9100	18,500	18,500
BES	Backup generator replacement**	Safety/security	9100	11,129	-
BMS	Classroom carpet*	Repair/replace	9100	116,000	116,000
BMS	Exterior door replacement (26 @ \$2,500)	Repair/replace	9100	65,000	65,000
BMS	Backup generator replacement (forward funded from FY19)	Safety/security	9100	12,450	12,450
BMS	Locker repair	Repair/replace	9100	16,000	16,000
BMS	Repave upper driveway/parking lot	Repair/replace	9100	109,000	109,000
MEC	MEC bathroom renovation (floors, fixtures, partitions)	Repair/replace	9100	18,000	18,000
PFES	Rear sidewalk and tree removal	Add/renov	9100	5,500	5,500
PFES	Backup generator installation**	Safety/security	9100	26,000	26,000
RES	Repave parking and connect emergency entrance	Repair/replace	9100	147,000	147,000
RES	Repave track	Repair/replace	9100	32,000	32,000
RES	Classroom carpet*	Repair/replace	9100	78,900	-
RES	Walls in former computer lab	Add/renov	9100	6,500	6,500
RHS	Asphalt in front of home bleachers	Add/renov	9100	19,000	19,000
TCHES	Backup generator installation**	Safety/security	9100	26,000	-
TCHES	Pave walking track**	Add/renov	9100	23,000	-
SYS	Capital repairs and replacement - systemwide	Recurring	9100	290,000	-
SYS	Payment on QSCB bonds	Recurring	9100	57,465	57,465

Appropriations Restricted by Project                      684,415

\* "split-funded with FY2019"

\*\* "appropriated from project balance in FY2019"

**Transylvania County 2019-2020 Budget Ordinance Schedule D, I  
Annual School Capital Outlay Restricted by Function [115C-429(b)]**

Location	Description	FY2020	Type	Category	Restricted Outlay
BES	BES ADM allotment - furniture and equipment	12,504	Recurring	9200	12,504
BHS	BHS ADM allotment - furniture and equipment	20,160	Recurring	9200	20,160
BHS	BHS Athletic equipment	28,091	Recurring	9200	28,091
BHS	BHS Band equipment	5,500	Recurring	9200	5,500
BHS	BHS Cultural Arts equipment	2,000	Recurring	9200	2,000
BMS	BMS ADM allotment - furniture and equipment	12,624	Recurring	9200	12,624
BMS	BMS Athletic equipment	20,693	Recurring	9200	20,693
BMS	BMS Band equipment	3,575	Recurring	9200	3,575
BMS	BMS Cultural Arts equipment	1,000	Recurring	9200	1,000
MEC	Ed Center furniture & equipment	3,000	Recurring	9200	3,000
PFES	PFES ADM allotment - furniture and equipment	12,264	Recurring	9200	12,264
RES	RES ADM allotment - furniture and equipment	7,776	Recurring	9200	7,776
RHS	RHS ADM allotment - furniture and equipment	7,920	Recurring	9200	7,920
RHS	RHS Athletic equipment	15,653	Recurring	9200	15,653
RHS	RHS Band equipment	2,845	Recurring	9200	2,845
RHS	RHS Cultural Arts equipment	1,000	Recurring	9200	1,000
RMS	RMS ADM allotment - furniture and equipment	6,120	Recurring	9200	6,120
RMS	RMS athletic equipment	9,113	Recurring	9200	9,113
RMS	RMS band equipment	1,925	Recurring	9200	1,925
TCHES	Gym PA system**	5,000	Add/renov	9200	-
TCHES	TCHES ADM allotment - furniture and equipment	3,408	Recurring	9200	3,408
SYS	Bus cameras	4,000	Recurring	9200	4,000
SYS	Campus cameras	8,000	Recurring	9200	8,000
SYS	Child Nutrition equipment (forward funded from FY19)	70,500	Add/renov	9200	70,500
SYS	Computer equipment - systemwide	385,000	Recurring	9200	385,000
SYS	CTE furniture & equipment	21,550	Recurring	9200	21,550
SYS	Custodial equipment	16,000	Recurring	9200	16,000
SYS	Media equipment	12,100	Recurring	9200	12,100
SYS	Plant Operations shop equipment	6,600	Recurring	9200	6,600
SYS	Science equipment - systemwide	11,550	Recurring	9200	11,550

**Transylvania County 2019-2020 Budget Ordinance Schedule D, II  
Annual School Capital Outlay Restricted by Function [115C-429(b)]**

Location	Description	FY2020	Type	Category	Restricted Outlay
SYS	Transportation shop equipment	6,600	Recurring	9200	6,600
SYS	Instructional staff van	28,900	Vehicle	9300	28,900
SYS	Activity bus engine (forward funded from FY19)	13,000	Vehicle	9300	13,000
SYS	Activity bus replacement	92,000	Vehicle	9300	92,000
SYS	Plant Ops van	24,500	Vehicle	9300	24,500

Appropriation Restricted by Function      \$877,471.00

**Total FY2020 Outlay**    1,561,886.00

**HOME COMMUNITY CARE BLOCK GRANT  
BUDGETED FUNDING  
FISCAL YEAR 2018 - 2019**

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<u>Provider</u>	<u>Service</u>	<u>Amount</u>
CarePartners Adult Day Services	Day Health	\$ 48,808.00
	Day Care	\$ 30,958.00
CarePartners Home Care	Level 1 In-Home Aide	\$ 28,687.00
	Level 2 In-Home Aide	\$ 71,259.00
Western Carolina Community Action	Congregate Meals	\$ 84,530.00
	Home Delivered Meals	\$ 24,501.00
	Home Delivered Supplemental	\$ 3,000.00
Transylvania County Transportation	General Transportation	\$ 13,847.00
	MED-Drive	\$ 3,607.00
Pisgah Legal	Legal Services	\$ 6,237.00
	<b>TOTAL</b>	<b>\$ 315,434.00</b>