

**TRANSYLVANIA COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2020 - 2021**

**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, 2020 and ending June 30, 2021:

GENERAL GOVERNMENT

Board of Commissioners	\$	277,510
Administration		518,271
Human Resources		250,744
Finance		749,128
Board of Elections		527,038
Tax Administration		1,336,782
Register of Deeds		791,856
Public Buildings - Maintenance		845,361
Public Buildings - Housekeeping		393,202
Information Technology		587,404
Central Services		1,831,304
Facilities Superintendent		108,888
Outside Agencies - General Government		28,000
Total	<b>\$</b>	<b>8,245,488</b>

PUBLIC SAFETY

Sheriff	\$	8,459,142
Emergency Management		342,563
Fire Marshal		224,566
Emergency Medical Services		2,647,261
Animal Services		509,991
Communications		1,769,459
Outside Agencies - Emergency Services		1,843,507
Building Permitting, Inspection and Enforcement		612,875
Total	<b>\$</b>	<b>16,409,364</b>

ECONOMIC AND PHYSICAL DEVELOPMENT

Planning and Community Development	\$	342,882
Economic Development		315,000
Cooperative Extension		218,440
Soil and Water Conservation		204,356
Occupancy Tax Transfers		647,098
Total	<b>\$</b>	<b>1,727,776</b>

HUMAN SERVICES

Public Health and Environmental Health	\$	3,077,300
Social Services		5,627,933
Office of Special Counsel		139,541
Veterans Services		45,550
Program Support		3,750
New Adventure Learning Center		870,771
Transportation		746,406
Juvenile Crime Prevention Council		158,609
Outside Agencies - Human Services		191,761
Total	<b>\$</b>	<b>10,861,621</b>

<u>CULTURE AND RECREATION</u>		
Parks and Recreation	\$	890,057
Library		1,450,815
Outside Agencies - Culture and Recreation		25,600
Total	\$	<b>2,366,472</b>
<u>DEBT SERVICE</u>		
Qualified School Construction Bonds	\$	114,929
County Financing Agreements		369,423
2021 General Obligation Bonds		6,060,377
EMS Capital Lease		91,000
Total	\$	<b>6,635,729</b>
<u>EDUCATION</u>		
TCS - Local Current Expense	\$	12,794,494
TCS - Annual Capital Outlay		1,561,886
BRCC - Annual Operating Appropriation		578,735
BRCC - Capital Outlay		177,500
Total	\$	<b>15,112,615</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$</b>	<b>61,359,065</b>
<u>TRANSFERS TO OTHER FUNDS</u>		
Education Capital Fund	\$	-
Solid Waste Fund	\$	210,000.00
Law Enforcement Pension Fund	\$	120,000.00
Total	\$	<b>330,000</b>
<u>TRANSFERS TO RESERVES</u>		
Transfer to Reserves for Major Projects		0
Transfer to Reserves for Education Expense		0
Total	\$	<b>-</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$</b>	<b>61,689,065</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, PY and Penalties	\$	37,953,274
Sales Taxes		7,941,813
Occupancy Taxes		647,098
Other Taxes and Licenses		929,886
Unrestricted Intergovernmental Revenues		550,000
Restricted Intergovernmental Revenues		5,651,473
Permits and Fees		573,800
Sales and Services		3,615,072
Interest on Investments		500,000
Donations and Miscellaneous Revenues		34,976
Sale of Surplus		20,000
Appropriation of Assigned and Committed Funds		1,814,773
Appropriation of Unassigned Fund Balance		1,456,900
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$</b>	<b>61,689,065</b>

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

<b>Revenues:</b>	
Transfer from the General Fund	\$ 120,000
Total	<u>\$ 100,000</u>

<b>Expenditures</b>	
Salaries and Fringes	\$ 120,000
Total	<u>\$ 120,000</u>

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

<b>Revenues:</b>	
Employer Contributions	\$ 430,603
Retiree Insurance Premiums	32,000
Total	<u>\$ 462,603</u>

<b>Expenditures:</b>	
Administrative and Stop Loss Fees	\$ 142,603
Claims Cost	320,000
Total	<u>\$ 462,603</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	\$ 3,780,555
Employee Contributions	424,000
Appropriation of Fund Balance	175,445
Total	<u>\$ 4,380,000</u>

<b>Expenditures:</b>	
Administrative and Stop Loss Fees	\$ 1,100,000
Claims Cost	3,100,000
Employee Wellness Clinic	180,000
Total	<u>\$ 4,380,000</u>

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

<b>Revenues</b>		
Sales and Services	\$	2,032,100
Nonoperating Revenues		114,150
Appropriation of Fund Balance		257,994
Transfer from the General Fund		210,000
Total	\$	<u><u>2,614,244</u></u>
<b>Expenditures</b>		
Solid Waste Operations	\$	2,454,644
Solid Waste Capital Outlay		159,600
Total	\$	<u><u>2,614,244</u></u>

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

<b>Revenues:</b>		
NC 911 Telecommunication Tax Revenue	\$	354,013
Total	\$	<u><u>354,013</u></u>
<b>Expenditures:</b>		
Operating Expenses	\$	285,405
Transfer to Fund Balance		58,649
Distribution to City of Brevard		9,959
Total	\$	<u><u>354,013</u></u>

SECTION 11. The following amounts are hereby appropriated in the Court facilities special revenue fund:

<b>Revenues:</b>		
Court facility fees	\$	17,800
Total	\$	<u><u>17,800</u></u>
<b>Expenditures:</b>		
Court operation expenditures	\$	17,800
Total	\$	<u><u>17,800</u></u>

SECTION 12. The following amounts are hereby appropriated in the Register of Deeds Automation and Preservation special revenue fund:

<b>Revenues:</b>		
Automation Fees	\$	22,361
Fund Balance Appropriated		14,771
Total	\$	<u><u>37,132</u></u>
<b>Expenditures:</b>		
Special Projects	\$	37,132
Total	\$	<u><u>37,132</u></u>

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

**Fire District Expenditures:**

**Sylvan Valley 2 District**

City of Brevard	\$	366,486
North Transylvania Fire Rescue	\$	25,579
Little River Fire Department	\$	15,000
Reserved Funds	\$	129,101

**Rosman District**

Rosman Fire Rescue	\$	281,127
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**Little River District**

Little River Fire Department	\$	315,335
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**Connestee District**

Connestee Fire Rescue	\$	582,433
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**Cedar Mountain District**

Cedar Mountain Volunteer Fire Rescue	\$	85,550
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**Lake Toxaway District**

Lake Toxaway Fire Rescue	\$	884,859
Reserved Funds	\$	114,728

**Balsam Grove District**

Balsam Grove Volunteer Fire Rescue	\$	54,148
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**North Transylvania District**

North Transylvania Fire Rescue	\$	78,207
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**\$ 2,932,553**

**Fire Tax Revenues:**

Sylvan Valley 2 District	\$	536,166
Rosman	\$	281,127
Little River	\$	315,335
Connestee Falls	\$	582,433
Cedar Mountain	\$	85,550
Lake Toxaway	\$	999,587
Balsam Grove	\$	54,148
North Transylvania	\$	78,207
<b>Total Fire Service Taxes</b>	<b>\$</b>	<b>2,932,553</b>

SECTION 8. There is hereby levied a tax on property listed for taxes as of January 1, 2020 in the following special service districts with the following estimated valuations at a 99.5% estimated collection rate.

TRANSLYVANIA COUNTY FIRE SERVICE DISTRICT

	<u>Tax/\$100</u>	<u>Estimated Valuation</u>
Sylvan Valley 2 District	\$0.0600	\$ 898,100,000
Rosman	\$0.0600	\$ 470,900,000
Little River	\$0.0600	\$ 528,200,000
Connestee Falls	\$0.0600	\$ 975,600,000
Cedar Mountain	\$0.0600	\$ 143,300,000
Lake Toxaway	\$0.0600	\$ 1,674,350,000
Balsam Grove	\$0.0600	\$ 90,700,000
North Transylvania	\$0.0600	\$ 131,000,000

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

SECTION 13. 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, 2020 for the purpose of raising the revenues necessary to support the General Fund, with an estimated valuation of \$5,974,460,000 and collection rate of 99.5%.

SECTION 14. This budget ordinance levies fees for sales and services provided by County Departments according to Schedule A of the 2019-2020 budget ordinance.

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 release funds to the Board of Education.
- (4) This budget ordinance does not approve any projects which would require the adoption of a County resolution pursuant to NC General Statute 115C-441(c1).

SECTION 16. The County Manager is hereby authorized to amend the budget ordinance so long as those amendments conform with the following policies:

- (1) The Manager may approve transfers between amounts between line items within County departments without limitation and without a report being required.
- (2) The Manager may initiate transfers between departments up to a total of \$50,000 between departments within the General Fund. An official report of all transfers exceeding \$10,000 shall be provided to the Board on at least a quarterly basis and entered into the minutes.
- (3) The Manager may amend the budget to reflect additional revenues and expenditures related to new donations or grants or pass-through monies up to \$5,000 without a report being required.

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

SECTION 17. The County Manager is hereby authorized to approve and execute contracts for capital outlay expenditures approved through this budget ordinance without approval by 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 without Board of County Commissioner 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 authorized and documented.

SECTION 19. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners, the County Manager, the Finance Director, and all County departments for direction in carrying out their duties.

Approved this 22nd day of June, 2020

TRANSYLVANIA COUNTY BOARD OF COMMISSIONERS

Mike Hawkins

Mike Hawkins, Chair

ATTEST:

Trisha M. Hogan  
Trisha M. Hogan, Clerk to the Board



**TRANSYLVANIA COUNTY  
SUMMARY OF APPROVED BUDGET  
FISCAL YEAR 2020-2021**

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**General Fund** \$ 61,689,065

**Other Funds:**

Law Officers' Separation Fund	\$	120,000
Retiree Health Fund	\$	462,603
457 Contribution Fund	\$	262,500
Self-Insurance	\$	4,380,000
Fire Districts	\$	2,932,553
Solid Waste	\$	2,614,244
Emergency Telephone System	\$	354,013
Court Facilities	\$	17,800
Automation and Enhancement	\$	37,132
Silvermont	\$	2,500

**Total Other Funds** \$ 11,183,345

Less Inter-Fund Transfers	\$	5,315,103
<b>Total Net Budgetary Activity</b>	<b>\$</b>	<b>67,557,307</b>

Inter-Fund Transfers

Education Capital Fund	\$	-
Solid Waste Fund	\$	210,000
Retiree Health Fund	\$	462,603
457 Contribution Fund	\$	262,500
Self Insurance	\$	4,380,000
Fire Service Districts Fund	\$	-
<b>Total Inter-Fund Transfers</b>	<b>\$</b>	<b>5,315,103</b>