

**TRANSYLVANIA COUNTY BUDGET ORDINANCE
FISCAL YEAR 2021 - 2022**

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, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this county:

<u>GENERAL GOVERNMENT</u>		
Board of Commissioners	\$	318,542
Administration		476,208
Human Resources		245,032
Finance		644,649
Board of Elections		400,703
Tax Administration		1,182,375
Register of Deeds		957,524
Public Buildings - Maintenance		1,319,583
Public Buildings - Housekeeping		373,746
Information Technology		613,644
Central Services		2,123,947
Project Management		111,604
Outside Agencies - General Government		<u>28,000</u>
 Total	 \$	 8,795,557
<u>PUBLIC SAFETY</u>		
Sheriff	\$	8,791,586
Emergency Management		362,135
Fire Marshal		218,415
Emergency Medical Services		3,108,251
Animal Services		554,293
Communications		2,413,857
Outside Agencies - Emergency Services		1,962,999
Building Permitting and Enforcement		<u>572,719</u>
 Total	 \$	 17,984,255
<u>ECONOMIC AND PHYSICAL DEVELOPMENT</u>		
Planning and Community Development	\$	302,568
Economic Development		315,000
Cooperative Extension		218,090
Soil and Water Conservation		189,683
Occupancy Tax Remittances		1,460,000
 Total	 \$	 2,485,341

HUMAN SERVICES	
Public Health and Environmental Health	\$ 3,209,150
Social Services	4,243,092
Social Benefits and Assistance	1,313,723
Office of Special Counsel	170,550
Veteran's Services	43,522
New Adventure Learning Center	825,959
Transportation Administration	189,845
Transportation Operations	436,104
Juvenile Crime Prevention Council	158,609
Outside Agencies - Human Services	<u>242,261</u>
Total	\$ 10,832,815
CULTURE AND RECREATION	
Parks and Recreation	\$ 1,165,079
Library	1,390,545
Outside Agencies - Culture and Recreation	<u>29,800</u>
Total	\$ 2,585,424
DEBT SERVICE	
Qualified School Construction Bonds and Financings	\$ 467,432
Long Term Lease Purchases	96,000
Total	\$ 563,432
EDUCATION	
TCS - Local Current Expense	\$ 12,852,043
TCS - Annual Capital Outlay	1,562,872
TCS - Reserve for Annual State Increase	104,543
BRCC - Annual Operating Appropriation	578,735
BRCC - Capital Outlay	<u>177,500</u>
Total	\$ 15,275,693
SUBTOTAL - TOTAL OPERATIONAL BUDGET	\$ 58,522,517
TRANSFERS TO OTHER FUNDS	
Education Capital Fund	\$ 6,200,000.00
Law Enforcement Pension Liability Fund	\$ 120,000.00
Self Insurance Fund	\$ 514,491.00
Solid Waste Fund	\$ 1,134,314.00
Retiree Health Liability Fund	\$ 430,603.00
Total	\$ 8,399,408
TRANSFERS TO RESERVES	
Transfer to Reserves for Major Projects	2,214,500
Total	\$ 2,214,500
TOTAL GENERAL FUND EXPENDITURES	\$ 69,136,425

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	\$ 41,284,810
Local Option Sales Taxes and Medicaid Hold Harmless Sales Tax	12,268,410
Other Taxes (Occupancy Taxes)	2,786,240
Restricted Intergovernmental Revenues	5,771,956
Unrestricted Intergovernmental Revenues	576,000
Investment earnings	100,000
Miscellaneous Revenues	42,046
Sales and Services	3,582,021
Permits, Fines and Fees	638,278
Sale of Surplus	20,000
Transfers from Other Funds	357,335
Assigned and Committed Fund Balances	180,000
Appropriation of Unassigned Fund Balance	<u>1,529,329</u>
TOTAL GENERAL FUND REVENUES	\$ 69,136,425

SECTION 3. There is hereby levied a tax at the rate of sixty and three hundred and three thousandths of a cent (\$.6033) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2021, for the purpose of raising the revenues for the current year's levy as estimated in section 2 of this ordinance. This rate is calculated based on the County Assessor's estimated total valuation of \$6,856,843,000 and an estimated total collection rate of 99.50%.

SECTION 4. Pursuant to N.C. General Statute 153A-277 this ordinance levies fees for sales and services provided by County Departments according to Schedule A of the budget ordinance.

SECTION 5. Local option sales taxes levied by Transylvania County shall be expended according to the following formula:

- Article 40 sales tax revenues will be designated thirty percent for public school capital outlay and seventy percent to County for general government purposes.
- Article 42 sales tax revenues will be designated sixty percent for public school capital outlay and debt service and forty percent to the County for general purposes.

SECTION 6. 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 escrow 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 appropriations to the Board of Education and amend the budget as necessary.

SECTION 7. There is hereby levied a tax on property within the County service districts as of January 1, 2021 with an estimated 99.5% collection rate, for the purpose of raising the revenues for the Special Revenue Funds in section 6 of this ordinance.

FIRE AND RESCUE SERVICE DISTRICT(S)		Estimated <u>Valuation</u>
Sylvan Valley 2 District	\$0.05	\$1,080,800,000
Rosman Fire Service District	\$0.05	\$528,900,000
Little River Fire Service District	\$0.05	\$616,800,000
Connestee Falls Fire Service District	\$0.05	\$1,142,743,000
Cedar Mountain Fire Service District	\$0.05	\$154,200,000
Lake Toxaway Fire Service District	\$0.05	\$1,802,600,000
Balsam Grove Fire Service District	\$0.05	\$99,700,000
North Transylvania Fire Service District	\$0.05	\$156,100,000

SECTION 8. The following amounts are hereby appropriated in the Transylvania County Fire Service Tax District Funds for the fiscal year:

Fire Tax Revenues:

Sylvan Valley 2 District	\$	540,040
Rosman	\$	264,450
Little River	\$	267,755
Connestee Falls	\$	571,372
Cedar Mountain	\$	77,100
Lake Toxaway	\$	901,300
Balsam Grove	\$	49,850
North Transylvania	<u>\$</u>	<u>78,050</u>
Total Fire Service Taxes	\$	2,749,917

Fire District Expenditures:

Sylvan Valley 2 Services	\$	407,065
Sylvan Valley 2 Contingency	\$	132,975
Rosman Fire District Services	\$	264,450
Little River Fire District Services	\$	267,755
Connestee Fire District Services	\$	571,372
Cedar Mountain Fire District Services	\$	77,100
Lake Toxaway Fire District Services	\$	901,300
Balsam Grove Fire District Services	\$	49,850
North Transylvania Fire District Services	<u>\$</u>	<u>78,050</u>
Total Fire District Expenditures	\$	2,749,917

SECTION 9. Any remaining contractual obligations of the County to volunteer fire and rescue departments for their annual appropriations shall be drawn from the General Fund, pursuant to this ordinance.

SECTION 10. Use fees for Solid Waste activity are hereby levied in amounts specified by Schedule B of the Budget Ordinance and in accordance with NC G.S. 153A-293.

SECTION 11. The following amounts are hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year:

Revenues	
Transfer from the General Fund	\$ 1,134,314
Operating Revenues	2,435,196
Non-operating Revenues	548,410
Total	\$ 4,117,920

Expenditures	
Solid Waste Operations	\$ 3,117,965
Solid Waste Capital Outlay	999,955
Total	\$ 4,117,920

SECTION 13. The budgets for the other non-major funds are hereby adopted and incorporated into this budget ordinance in Schedule E.

SECTION 14. 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
- North Carolina Investment Pool, Raleigh, NC
- United Community Bank, Brevard, NC
- Pinnacle Bank, Hendersonville, NC

SECTION 15. 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 16. The County Manager is hereby designated as the Transylvania County Budget Officer and 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 County Manager may initiate transfers of up to \$50,000 from the General Fund. Reports on such transfers will be provided by the Finance officer on a quarterly basis and must be approved by the Board of County Commissioners.

All other amendments to the Budget Ordinance must be authorized by the Board. A report of all amendments will be presented to the Board by the Finance Director on quarterly basis and entered into the minutes.

SECTION 17. The revenue neutral tax rates, as calculated by the budget officer and required by the Fiscal Control Act, are hereby incorporated into this document as appendix A.

SECTION 18. 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 resources are available within the current budget.

SECTION 19. 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 20. The Finance Officer may advance cash between funds only as approved by the Board of Commissioners.

SECTION 21. 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.

As approved this 21st day of June, 2021

TRANSYLVANIA COUNTY BOARD OF COMMISSIONERS



Jason Chappell, Chair

ATTEST:



Trisha M. Hogan, Clerk to the Board

Trisha M. Hogan, Clerk to the Board

