

**TRANSYLVANIA COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2018-2019**

**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, 2018 and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this county:

<u>GENERAL GOVERNMENT</u>		
Board of Commissioners	\$	205,923
Administration		412,242
Human Resources		236,686
Finance		1,007,130
Board of Elections		380,583
Tax Administration		1,231,610
Legal		44,235
Register of Deeds		740,356
Public Buildings - Maintenance		1,393,509
Public Buildings - Housekeeping		320,865
Court Facilities		52,500
Information Technology		493,966
Non-Departmental		784,739
Facilities Superintendent		88,032
Outside Agencies - General Government		<u>33,000</u>
 Total	 \$	 <b>7,425,376</b>
 <u>PUBLIC SAFETY</u>		
Sheriff	\$	8,066,292
Emergency Management		245,136
Fire Marshal		245,950
Emergency Medical Services		2,627,438
Animal Services		484,429
Autopsies		29,000
Communications		1,373,758
Outside Agencies - Emergency Services		486,485
Building Permitting and Enforcement		<u>536,915</u>
 Total	 \$	 <b>14,095,403</b>
 <u>ECONOMIC AND PHYSICAL DEVELOPMENT</u>		
Planning and Community Development	\$	318,443
Economic Development		360,110
Cooperative Extension		215,863
Soil and Water Conservation		158,852
River Clean-up		25,000
 Total	 \$	 <b>1,078,268</b>

<b>HUMAN SERVICES</b>	
Public Health and Environmental Health	\$ 2,681,554
Mental Health	99,261
Social Services	5,349,217
Veterans Services	35,019
Title III Nutrition	3,500
Home and Community Care Block Grant	268,001
Child Development	775,936
Transportation	579,507
Juvenile Crime Prevention Council	104,212
Outside Agencies - Human Services	65,000
<b>Total</b>	<b>\$ 9,961,207</b>
<b>CULTURE AND RECREATION</b>	
Parks and Recreation	\$ 1,014,822
Library	1,376,027
Outside Agencies - Culture and Recreation	33,895
<b>Total</b>	<b>\$ 2,424,744</b>
<b>DEBT SERVICE</b>	
Principal - Qualified School Construction Bonds	\$ 108,148
Interest - Qualified School Construction Bonds	9,042
Principal - General Debt	313,830
Interest - General Debt	80,683
<b>Total</b>	<b>\$ 511,703</b>
<b>EDUCATION</b>	
School - Current Expense	\$ 12,429,613
School - Capital	1,850,000
School - Lottery Proceeds	221,900
Blue Ridge Community College	506,239
<b>Total</b>	<b>\$ 15,007,752</b>
<b>TRANSFERS TO OTHER FUNDS</b>	
Law Enforcement Officers' Separation Fund	\$ 236,335
Solid Waste Fund	767,364
Fire Department Fund (North Transylvania)	102,112
<b>Total</b>	<b>\$ 1,105,811</b>
<b>SUBTOTAL - TOTAL OPERATIONAL BUDGET</b>	<b>\$ 51,610,264</b>
<b>TRANSFERS TO RESERVES</b>	
Transfer to Reserve for Sheriff's Office	21,750
Transfer to Enhancement Fund	21,671
<b>Total</b>	<b>\$ 43,421</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 51,653,685</b>

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 function codes in the current expense budget without prior approval of the Board of Commissioners. Category 1 (9100) Capital projects are approved by project as shown in the Recommended Manager's budget.

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	\$ 29,391,730
Prior Year's Property Taxes, Interest, Penalties	104,130
Sales Taxes	7,822,190
Medicaid Hold Harmless Funds	700,000
Other Taxes and Licenses	777,000
Unrestricted Intergovernmental Revenues	520,500
Restricted Intergovernmental Revenues	6,130,458
Permits and Fees	603,851
Sales and Services	3,487,920
Interest on Investments	500,000
Miscellaneous Revenues	8,600
Sale of Surplus	20,000
Appropriation of Fund Balance Restricted for ROD Enhancements	62,950
Appropriation of Fund Balance Assigned for Financial/HR Software	429,750
Appropriation of Fund Balance Assigned for Pictometry	21,127
Appropriation of Fund Balance Assigned for Sheriff Vehicles	67,459
Appropriation of Fund Balance Assigned for Debt Service on PSF	4,050
Appropriation of Fund Balance Restricted for EMS (Allen Reserve)	3,025
Appropriation of Fund Balance Restricted for Building Department	66,709
Appropriation of Fund Balance Restricted for Tactical Rescue Vehicle	60,000
Appropriation of Fund Balance Assigned for Parks and Recreation	45,000
Appropriation of Unassigned Fund Balance	<u>827,236</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 51,653,685</b>

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

Salaries and Fringes	\$ 103,805
Annual Required Contribution to Reserve	<u>132,530</u>
<b>Total</b>	<b>\$ 236,335</b>

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	\$ 236,335
<b>Total</b>	<b>\$ 236,335</b>

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

Administrative and Stop Loss Fees	\$	85,045
Claims Cost		119,540
Annual Required Contribution to Reserve		<u>249,610</u>
<b>Total</b>	<b>\$</b>	<b>454,195</b>

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

Employer Contributions	\$	420,270
Retiree Insurance Premiums		<u>33,925</u>
<b>Total</b>	<b>\$</b>	<b>454,195</b>

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

Contributions to Employees' 457 Plans	\$	246,000
<b>Total</b>	<b>\$</b>	<b>246,000</b>

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

Employer Contributions	\$	246,000
<b>Total</b>	<b>\$</b>	<b>246,000</b>

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

Administrative and Stop Loss Fees	\$	1,026,980
Affordable Care Act Fees		1,420
Claims Cost		3,041,835
Employee Wellness Clinic		160,050
Transfer to Fund Balance		<u>37,655</u>
<b>Total</b>	<b>\$</b>	<b>4,267,940</b>

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	\$	3,184,060
Employer Contributions for Dependent Coverage		522,440
Employee Contributions for Dependent Coverage		522,440
City of Brevard Wellness Clinic Use		4,000
Interest on Investments		<u>35,000</u>
<b>Total</b>	<b>\$</b>	<b>4,267,940</b>

SECTION 12. The following amounts are hereby appropriated in the Transylvania County Fire Service District Funds for the fiscal year:

Sylvan Valley 2 District	
City of Brevard Volunteer Fire Department	\$ 342,566
Little River Fire Department of Transylvania County, Inc.	6,800
North Transylvania Fire Rescue, Inc.	15,575
Sylvan Valley 2 Service District Fund Balance	115,059
Rosman Fire Rescue, Inc.	554,125
Little River Fire Department of Transylvania County, Inc.	457,230
Connestee Fire Rescue, Inc.	782,258
Cedar Mountain Volunteer Fire Rescue, Inc.	193,100
Lake Toxaway Fire Rescue, Inc.	892,786
Balsam Grove Volunteer Fire Rescue, Inc.	100,207
North Transylvania Fire Rescue, Inc.	276,655
	<u>\$ 3,736,361</u>

SECTION 13. 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>	
Sylvan Valley 2 District	\$ 480,000
Rosman	554,125
Little River	457,230
Connestee Falls	782,258
Cedar Mountain	193,100
Lake Toxaway	892,786
Balsam Grove	100,207
North Transylvania	174,543
Total Fire Taxes	<u>\$ 3,634,249</u>
Transfer from the General Fund	\$ 102,112
Total	<u>\$ 3,736,361</u>

SECTION 14. There is hereby levied a tax on property listed for taxes as of January 1, 2018, for the purpose of raising the revenue listed as "Fire Tax - Current Year" in Section 13 of the Ordinance as follows:

<u>TRANSYLVANIA COUNTY FIRE SERVICE DISTRICT</u>	<u>Tax/\$100</u>	<u>Estimated Valuation</u>	<u>Collection Rate</u>
Sylvan Valley 2 District	\$0.0550	\$877,200,000	99.50%
Rosman	\$0.1209	\$460,500,000	99.50%
Little River	\$0.0906	\$507,000,000	99.50%
Connestee Falls	\$0.0833	\$944,000,000	99.50%
Cedar Mountain	\$0.1376	\$141,000,000	99.50%
Lake Toxaway	\$0.0544	\$1,648,550,000	99.50%
Balsam Grove	\$0.1118	\$90,000,000	99.50%
North Transylvania	\$0.1400	\$125,300,000	99.50%

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

Scale Sales	\$ 1,789,910
Sticker Sales	178,000
Box Rental Fees	6,000
Recycling Revenues	166,700
White Goods Revenue	10,000
Solid Waste Disposal Tax Distribution	22,000
Permits, Late Fees, and Citations	2,750
Transfer from the General Fund	<u>767,364</u>
 Total	 <b>\$ 2,942,724</b>

SECTION 16. 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 15 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)	\$60/ton
Construction Debris	\$60/ton
Inert Brick, Concrete	\$20/ton
Wood and Brush	\$20/ton
Stumps and uncontaminated soil	\$20/ton

Total Scale Sales from Waste and Tipping Fees **\$ 1,789,910**

SECTION 17. The following amount is hereby appropriated in the Solid Waste Fund for the fiscal year:

Solid Waste Operations	\$ 2,582,840
Accrual for Closure and Post-Closure Care and PACA	232,009
Transfer to Reserve for Cell #6	<u>127,875</u>
 Total	 <b>\$ 2,942,724</b>

SECTION 18. 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	\$ 24,000
Software Expenditures	47,423
Hardware Expenditures	185,885
Implemental Functions	104,908
Training	4,620
Distribution to City of Brevard	<u>72,584</u>
 Total	 <b>\$ 439,420</b>

SECTION 19. It is estimated that the following revenues will be available in the Emergency Telephone System.

NC 911 PSAP Funds	\$	350,395
NC 911 PSAP Funds for City of Brevard		72,584
Interest on Investments		1,000
Fund Balance Appropriated		<u>15,441</u>
Total	\$	<b>439,420</b>

SECTION 20. 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, 2018, 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 2018-2019 assume a total tax base valuation of \$5,779,200,000 and a collection rate of 99.5%.

SECTION 21. 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 22. The FY 2018-2019 Budget includes a fee increase in only one area, Solid Waste.

Solid Waste tipping fees will increase, effective July 1st, by \$5 per ton (**from \$55/ton to \$60/ton**) for disposal of municipal solid waste, metal, and shingles to help offset rising operational costs and reflect market rates for comparable services provided in neighboring counties.

Also effective July 1st, the Pisgah Forest Collection Center will discontinue weighing garbage. Instead all garbage must be bagged and tagged with a waste disposal sticker. While the cost of a sticker will remain \$1.50, stickers will be sold only by the sheet, which has five stickers, for a cost of \$7.50. Four sheets purchased at the same time will be discounted \$5 to a total of \$25.

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

Section 23. 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 24. The following depositories are designated official depositories for fund deposits as required by North Carolina General Statute 159-31:

- 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
- U.S. Bank, Charlotte, NC
- United Community Bank, Brevard, NC

SECTION 25. 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 24 of this Ordinance.

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SECTION 26. 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 exceeding \$10,000 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 27. 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 28. 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 29. 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).

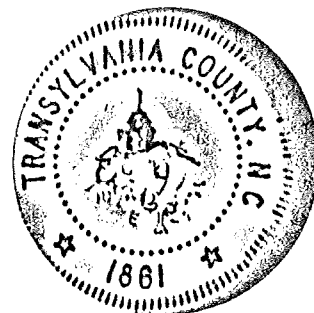
Approved this 25th day of June, 2018.

TRANSYLVANIA COUNTY BOARD OF COMMISSIONERS

  
Larry Chapman, Chair

ATTEST:

  
Trisha M. Hogan, Clerk to the Board





**TRANSYLVANIA COUNTY  
BUDGET PROPOSAL  
FISCAL YEAR 2018-2019**

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<b>General Fund</b>	\$	51,653,685
<b>Other Funds:</b>		
Law Officers' Separation Fund	\$	236,335
Retiree Health Fund	\$	454,195
457 Contribution Fund	\$	246,000
Self-Insurance	\$	4,267,940
Fire Districts	\$	3,736,361
Solid Waste	\$	2,942,724
Emergency Telephone System	\$	439,420
<b>Total Other Funds</b>	\$	<b>12,322,975</b>
Less Inter-Fund Transfers	\$	5,500,956
<b>Total All</b>	\$	<b>58,475,704</b>

Inter-Fund Transfers

Law Retirement Fund	\$	236,335
Solid Waste Fund	\$	767,364
Retiree Health Fund	\$	420,270
457 Contribution Fund	\$	246,000
Self Insurance	\$	3,706,500
Fire Department Fund	\$	102,112
Fire Department Transfers from Sylvan Valley 2	\$	22,375
<b>Total Inter-Fund Transfers</b>	\$	<b>5,500,956</b>

**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	\$ 40,186.00
	Day Care	\$ 26,117.00
CarePartners Home Care	Level 1 In-home Aide	\$ 24,234.00
	Level 2 In-home Aide	\$ 65,998.00
Western Carolina Community Action	Congregate Meals	\$ 80,780.00
	Mobile Meals	\$ 23,048.00
Transylvania County Transportation	General Transportation	\$ 13,862.00
	MED-Drive	\$ 2,739.00
Pisgah Legal	Legal Services	\$ 7,638.00
	<b>TOTAL</b>	<b>\$ 284,602.00</b>