

MACON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2011/2012

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

SECTION 1. The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for this county:

Governing Board	\$ 179,284
Administration	476,453
Finance	584,930
Tax Supervision	539,518
Mapping	166,753
Tax Assessment	392,101
Legal	87,500
Human Resources	138,078
Board of Elections	199,236
Register of Deeds	273,857
Information Technology	722,114
Garage	289,465
Buildings & Grounds	1,867,855
Sheriff	3,638,607
Courthouse Security	146,445
Community Security Service	4,029
NC Forest Service Contract	74,115
Law Enforcement Center	1,702,008
Criminal Justice Partnership	58,735
Permitting, Planning, and Development	567,888
Emergency Management Services	3,574,396
E911	121,874
Animal Control	245,336
Airport	40,000
Tourism Develop	365,000
Economic Development	74,307
Transit Services	811,751
Soil Conservation	131,121
Cooperative Extension	202,792
Health Department	4,305,045
Social Services	3,949,596
Mental Health/Handicapped	168,993
Juvenile Crime Prevention Council	104,357
Veterans Services	103,750
Senior Services	664,936
Library Services	951,390
Recreation	1,029,672
Education	8,121,121
Transfers	4,684,821
Special Appropriations	85,000
Non-Departmental	<u>660,397</u>
Total Appropriations	\$42,504,626

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Tax Collection	\$26,102,970
Local Option Sales Tax	5,790,000
Payments in Lieu of Taxes	350,000
Gross Receipts Tax	15,000
Health Programs	2,159,769
Crime Prevention Grants	80,390
Social Services Revenues	2,904,493
Transit Services Grants & Fees	678,100
Senior Services Revenues & Fees	359,841
ABC Funds	10,500
Service Fees	2,631,700
Recreation Fees	6,800
Rentals	40,000
Interest Earnings	48,000
Miscellaneous Income	279,700
Fund Balance Appropriated	972,363
Grants	<u>75,000</u>
Total Estimated Revenues	\$42,504,626

SECTION 3. The following amounts are hereby appropriated in the Debt Service Fund for the payment of principal and interest on the outstanding and anticipated debt of the county and the fees relating thereto for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

2003 Highlands Gym Installment Purchase	303,069
2004 COPS	1,920,625
2004 SCC Campus/Library Installment Purchase	440,634
Sanders Owens 5 -6 School Land	248,487
Fiscal Agency	3,000
2008 School Issue	1,791,775
QZAB – East Franklin	105,590
Capital Equipment Debt	110,010
2010 Iotla Valley School	1,434,640
Nantahala QZAB	228,075
Little Tennessee Sewer Project	170,449
Total Appropriations	\$6,756,354

SECTION 4. It is estimated that the following revenues will be available in the Debt Service Fund for fiscal year beginning July 1, 2011, and ending June 30, 2012:

Transfer from General Fund	\$4,597,154
Transfer from Schools Capital Reserve Fund	\$1,435,000
Subsidy Refunds	419,351
Town of Franklin	53,521
Lottery	<u>251,328</u>
Total Estimated Revenues	\$6,756,354

SECTION 5. The following amounts are hereby appropriated in the Schools Capital Reserve Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Transfer to Debt Service Fund	\$1,435,000
Total Appropriations	\$1,435,000

SECTION 6. It is estimated that the following revenues will be available in the Schools Capital Reserve Fund for the year beginning July 1, 2011, and ending June 30, 2012:

Local Option Sales Tax	\$1,435,000
Total Estimated Revenues	\$1,435,000

SECTION 7. The following amounts are hereby appropriated in the Fire District Tax Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Franklin	\$516,000
Clarks Chapel	221,200
Otto	246,000
Cullasaja	244,000
West Macon	279,523
Scaly Mountain	123,175
Burningtown/lotla	162,119
Cowee	270,179
Nantahala	212,600
Highlands	334,800
Mountain Valley	<u>127,713</u>
Total Appropriations	2,747,309

SECTION 8. The following tax rates, based upon an estimated collections rate 96.18%, are hereby levied for the Fire Tax Districts for the fiscal year beginning July 1, 2011, and ending June 30, 2012. Rates are per \$100 of assessed valuation of taxable property.

<u>Fire District</u>	<u>Tax Rate</u>	<u>Estimated Valuation</u>	<u>Levy</u>
Franklin	.030	1,693,135,045	\$ 497,000
Clarks Chapel	.042	523,519,549	214,300
Otto	.042	582,073,536	237,000
Cullasaja	.042	581,100,291	237,000
West Macon	.056	507,834,895	273,523
Scaly Mountain	.035	353,593,668	120,000
Burningtown/lotla	.059	275,118,253	156,119
Cowee	.082	331,161,919	261,179
Nantahala	.047	446,010,633	201,600
Highlands	.009	3,925,897,750	339,800
Mountain Valley	.076	169,246,602	123,713
Prior Years			<u>86,075</u>
Total Estimated Revenues			\$2,747,309

SECTION 9. The following amounts are hereby appropriated in the Emergency 911 Surcharge Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

911 Program	\$150,000
Total Appropriations	\$150,000

SECTION 10. It is estimated that the following revenues will be available in the Emergency 911 Surcharge Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

911 Revenues	\$150,000
Total Estimated Revenues	\$150,000

SECTION 11. The following amounts are hereby appropriated in the Solid Waste Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Administration	\$ 435,376
Convenience Centers	790,001
Landfill Operations	528,785
Highlands Transfer Station Operations	316,695
Recycling	372,888
3% Salary Change	9,533
Solid Waste Processing	146,763
Debt Service	410,395
Transfers to Closure/Post closure Reserve	<u>481,702</u>
Total Appropriations	\$3,492,138

SECTION 12. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Landfill Fees	\$ 1,850,000
Tipping Fees	1,056,000
Recycling Sales	322,000
State Reimbursements	93,200
Other Revenues	2,000
Fund Balance Appropriated	<u>168,938</u>
Total Revenues	\$3,492,138

SECTION 13. The following amount is appropriated in the Old Sites Closure/Post-Closure Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Post-Closure Expenditures	\$ 215,510
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SECTION 14. It is estimated that the following revenue will be available in the Old Site Closure/Post-Closure Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Transfer from Solid Waste Fund	\$ 215,510
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SECTION 15. The following amounts are appropriated in the Cell I Closure/Post-Closure Reserve Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Closure Reserve	\$ 218,924
Post-Closure Reserve	1,865
Remediation Reserve	<u>45,403</u>
Total Appropriations	\$ 266,192

SECTION 16. It is estimated that the following revenue will be available in the Cell I Closure/Post-Closure Reserve Fund for fiscal year beginning July 1, 2011, and ending June 30, 2012:

Transfer from Solid Waste Fund	\$ 266,192
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SECTION 17. The following amount is appropriated in the Self-Insured Health Insurance Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Insurance Claims/Administration	\$4,000,000
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SECTION 18. It is estimated that the following revenues will be available in the Self-Insured Health Insurance Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Contributions from Other Funds	\$ 3,500,000
Fund Balance Reserve	490,000
Cobra Payments	<u>10,000</u>
Total Estimated Revenues	\$ 4,000,000

SECTION 19. The Board of County Commissioners hereby levies a tax at the rate of 27.9 cents per one hundred dollars (\$100.00) valuation of property listed as of January 1, 2011, for the purpose of raising revenue included in "Ad Valorem Taxes-Current Year" in the General Fund in Section 2 of this ordinance.

This rate of tax is based upon an estimated total valuation of property for the purpose of taxation of \$9,432,000,000, and an estimated collection rate of 97.19% for real/personal and 85.39% for motor vehicles.

SECTION 20. The Board of County Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2011, and ending June 30, 2012, on solid waste disposal based upon the following schedule:

Residential Household/Mobile Home	\$ 72
Hotel Room/Camp site/Rest Home Room	\$ 4
Commercial Buildings	\$ 78

The Board of Commissioners authorizes the assessment amount to be printed on the Macon County Property Tax statement. The assessment is authorized to be collected in the same manner as property tax.

SECTION 21. The Board of Commissioners hereby levies a charge of \$ 66.00 per ton for non-residential tipping fees for demolition and commercial waste. A charge of \$ 10.00 per ton is levied for Materials Useful and a charge of \$ 30.00 per ton is levied for brush and stumps. A charge of \$8.75 per ton is levied for Highlands transfer fee to Macon County Landfill.

SECTION 22. The County Manager and/or Finance Director are hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a) The Finance Director may transfer amounts between objects of expenditure within a department.
- b) The County Manager may transfer amounts between departments, as defined above, with a subsequent report to the Board of Commissioners, recorded in the minutes.
- c) The funding for approved reclassifications may be transferred from the budgeted reserve with the approval of the County Manager.
- d) No revenues may be increased, no funds may be transferred from the Contingency account in the General Fund or Capital Projects Funds, and no transfers may be made between funds unless formal action is taken by the Board of Commissioners.

SECTION 23. The County Manager is hereby authorized to accept grant funding which has been previously approved for application by the Board of Commissioners, including any local match involved. The County Manager is authorized to execute any resulting grant documents. Also, the County Manager is authorized to enter into contracts for purchases of apparatus, supplies, materials, or equipment as described in G.S. 143-129(a) up to the limits stated therein for informal bidding which are within budgeted appropriations. The County Manager is authorized to enter into routine service contracts in the normal course of county operation within budgeted appropriations. Change Orders for capital project contracts previously approved by the Board of Commissioners may be approved by the County Manager up to the informal bidding limits referred to above, provided that sufficient funding is available. All contracts authorized by this ordinance are approved for signature by the Chairman of the Board of County Commissioners, the County Manager, and/or the Clerk to the Board of Commissioners as appropriate.

SECTION 24. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance Director to be kept on file by them for their direction in the disbursement of funds.

Adopted this 14th day of June, 2011.

Brian McClellan
Chairman, Board of Commissioners

Jack Horton
Clerk to the Board of Commissioners