

MACON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2013/2014

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, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for this county:

Governing Board	\$	202,974
Administration		456,316
Finance		515,870
Tax Supervision		589,822
Mapping		175,609
Tax Assessment		396,644
Legal		100,000
Human Resources		159,998
Board of Elections		256,274
Register of Deeds		291,791
Information Technology		980,765
Garage		305,390
Buildings & Grounds		1,974,146
Sheriff		4,051,336
Courthouse Security		186,981
NC Forest Service Contract		74,115
Governor's Highway Safety		57,994
Law Enforcement Center		1,819,665
Permitting, Planning, and Development		556,818
Emergency Medical Service		2,958,540
Emergency Management Services		1,055,557
E911 Addressing		155,229
Animal Control		266,035
Airport		40,000
Tourism Development – Occupancy Tax		481,500
Economic Development		101,450
Cowee School		122,990
Transit Services		1,329,040
Soil Conservation		183,158
Cooperative Extension		223,360
Health Department		5,011,372
Social Services		5,717,486
Mental Health/Handicapped		168,993
Juvenile Crime Prevention Council		112,432
Veterans Services		90,693
Senior Services		701,379
Library Services		999,390
Recreation		1,369,107
Education		8,538,549
Transfers to other funds		3,577,173
Special Appropriations		85,000
Non-Departmental		<u>704,529</u>
Total Appropriations	\$	47,145,470

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Tax Collections	\$ 26,323,348
Gross Receipts Tax	16,000
Local Option Sales Tax	5,906,289
Payments in Lieu of Taxes	332,000
Service Fees	2,970,552
Health Programs	2,718,121
JCPC Grants	86,825
Social Services Revenues	4,467,201
Transit Services Grants & Fees	1,095,434
Veterans Affairs	1,452
Senior Services Revenues & Fees	374,285
Recreation Fees	20,100
Interest Earnings	51,000
Rentals	56,000
ABC Funds	11,000
Miscellaneous Income	271,350
Fund Balance Appropriated	2,121,220
Grants	116,293
Transfers To General Fund	<u>207,000</u>
Total Estimated Revenues	\$ 47,145,470

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, 2013, and ending June 30, 2014:

2004 COPS	\$ 1,744,875
2004 SCC Campus/Library Installment Purchase	386,259
Sanders Owens 5 -6 School Land	215,415
2008 School Issue	1,398,025
QZAB – East Franklin	105,590
Fiscal Agency Fees	2,580
Capital Equipment Debt	103,850
2010 Iotla Valley School	1,351,388
QZAB - Nantahala	212,355
School Technology Upgrades	309,778
EMS Defibrillators	78,059
QZAB - Highlands	150,000
Little Tennessee Sewer Project	<u>149,240</u>
Total Appropriations	\$ 6,207,414

SECTION 4. It is estimated that the following revenues will be available in the Debt Service Fund for fiscal year beginning July 1, 2013, and ending June 30, 2014:

Transfer from General Fund	\$ 3,517,173
Transfer from Schools Capital Reserve Fund	1,468,725
Subsidy Refunds	618,154
Town of Franklin	46,862
Interest	500
Fund Balance Appropriated	250,000
Lottery	<u>306,000</u>
Total Estimated Revenues	\$ 6,207,414

SECTION 5. The following amounts are hereby appropriated in the Schools Capital Reserve Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Transfer to Debt Service Fund	<u>\$ 1,468,725</u>
Total Appropriations	\$ 1,468,725

SECTION 6. It is estimated that the following revenues will be available in the Schools Capital Reserve Fund for the year beginning July 1, 2013, and ending June 30, 2014:

Local Option Sales Tax	<u>\$ 1,468,725</u>
Total Estimated Revenues	\$ 1,468,725

SECTION 7. The following amounts are hereby appropriated in the Fire District Tax Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Franklin	\$ 488,490
Clarks Chapel	202,679
Otto	290,874
Cullasaja	237,158
West Macon	284,073
Scaly Mountain	112,807
Burningtown/lotla	182,756
Cowee	283,744
Nantahala	211,399
Highlands	349,538
Mountain Valley	<u>121,561</u>
Total Appropriations	\$ 2,765,079

SECTION 8. The following tax rates, based upon an estimated collections rate of 95.85%, are hereby levied for the Fire Tax Districts for the fiscal year beginning July 1, 2013, and ending June 30, 2014. 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	0.030	1,631,898,175	\$ 467,490
Clarks Chapel	0.042	486,411,054	195,079
Otto	0.049	598,147,545	279,874
Cullasaja	0.042	572,630,633	229,658
West Macon	0.056	516,271,923	276,073
Scaly Mountain	0.035	327,953,446	109,607
Burningtown/lotla	0.069	266,749,014	175,756
Cowee	0.084	338,784,083	271,744
Nantahala	0.047	447,632,577	200,899
Highlands	0.009	3,995,044,762	343,338
Mountain Valley	0.077	157,166,985	115,561
Prior Years Taxes			<u>100,000</u>
Total Estimated Revenues			\$ 2,765,079

SECTION 9. The following amounts are hereby appropriated in the Emergency 911 Surcharge Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

911 Program	<u>\$ 322,181</u>
Total Appropriations	\$ 322,181

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, 2013, and ending June 30, 2014:

911 Revenues	<u>\$322,181</u>
Total Estimated Revenues	\$322,181

SECTION 11. The following amounts are hereby appropriated in the Solid Waste Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Administration	\$	613,409
Convenience Centers		852,562
Landfill Operations		860,259
Highlands Transfer Station Operations		304,029
Recycling		396,630
Solid Waste Processing		146,109
Debt Service		-
Transfers to Closure/Post closure Reserve		<u>481,702</u>
Total Appropriations	\$	3,654,700

SECTION 12. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Landfill Fees	\$	1,850,000
Tipping Fees		1,100,000
Recycling Sales		350,000
State Reimbursements		103,000
Other Revenues		1,700
Fund Balance Appropriated		<u>250,000</u>
Total Estimated Revenues	\$	3,654,700

SECTION 13. The following amount is appropriated in the Old Sites Closure/Post-Closure Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Post-Closure Expenditures	\$	<u>215,510</u>
Total Appropriations	\$	215,510

SECTION 14. It is estimated that the following revenue will be available in the Old Sites Closure/Post-Closure Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Transfer from Solid Waste Fund	\$	<u>215,510</u>
Total Estimated Revenues	\$	215,510

SECTION 15. The following amounts are appropriated in the Cell I Closure/Post-Closure Reserve Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

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, 2013, and ending June 30, 2014:

Transfer from Solid Waste Fund	\$	<u>266,192</u>
Total Estimated Revenues	\$	266,192

SECTION 17. The following amount is appropriated in the Self-Insured Health Insurance Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Insurance Claims/Premium/Administration	<u>\$ 4,409,838</u>
Total Appropriations	\$ 4,409,838

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, 2013, and ending June 30, 2014:

Contributions from Other Funds	\$ 3,196,248
Cobra/Retirees Contributions	23,000
Interest Earnings	1,800
Fund Balance Appropriated	<u>1,188,790</u>
Total Estimated Revenues	\$ 4,409,838

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, 2013, for the purpose of raising revenue included in "Tax Collections" 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 \$9,365,000,000, and an estimated collection rate of 96.72% for real/personal and 84.22% for motor vehicles.

SECTION 20. The Board of County Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2013, and ending June 30, 2014, on solid waste disposal based upon the following schedule:

Residential Household/Mobile Home	\$72
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.
- 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, 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 17<sup>th</sup> day of June, 2013.

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Kevin Corbin  
Chairman, Board of Commissioners

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C. Jack Horton  
Clerk to the Board of Commissioners