

**MACON COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE  
Fiscal Year 2014/2015**

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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this county:

Governing Board	\$ 203,611
Administration	378,267
Finance	516,638
Tax Supervision	625,397
Mapping	176,116
Tax Assessment	444,242
Legal	100,000
Human Resources	161,256
Board of Elections	278,589
Register of Deeds	294,426
Information Technology	778,062
Garage	339,772
Buildings & Grounds	1,966,535
Sheriff	4,099,049
Courthouse Security	191,336
NC Forest Service Contract	70,000
Governor's Highway Safety	61,277
Law Enforcement Center	1,989,009
Permitting, Planning, and Development	501,164
Emergency Medical Service	2,867,377
Emergency Management Services	1,056,494
E911 Addressing	145,433
Animal Control	261,282
Airport	40,000
Tourism Development – Occupancy Tax	535,500
Economic Development	101,450
Cowee School	81,382
Transit Services	1,345,260
Soil Conservation	185,041
Cooperative Extension	222,729
Health Department	4,592,864
Social Services	5,917,488
Mental Health/Handicapped	168,993
Juvenile Crime Prevention Council	112,432
Veterans Services	89,829
Senior Services	675,183
Library Services	999,390
Recreation	1,132,867
Education	8,462,291
Transfers to other funds	2,957,206
Special Appropriations	120,000
Non-Departmental	<u>475,885</u>
 Total Appropriations	 \$ 45,721,122

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Tax Collections	\$	26,218,441
Gross Receipts Tax		17,000
Local Option Sales Tax		6,230,180
Payments in Lieu of Taxes		337,000
Service Fees		3,130,450
Health Programs		2,261,997
JCPC Grants		86,825
Social Services Revenues		4,661,104
Transit Services Grants & Fees		1,123,304
Veterans Affairs		1,452
Senior Services Revenues & Fees		374,290
Recreation Fees		53,000
Interest Earnings		41,000
Rentals		64,000
ABC Funds		12,000
Miscellaneous Income		260,000
Fund Balance Appropriated		566,642
Grants		75,437
Transfers from other funds		<u>207,000</u>
Total Estimated Revenues	\$	45,721,122

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, 2014, and ending June 30, 2015:

2004 COPS	\$	632,875
2004 SCC Campus/Library Installment Purchase		378,958
Sanders Owens 5-6 School Land		211,098
2008 School Issue		1,371,925
QZAB – East Franklin		105,589
Fiscal Agency Fees		2,830
Capital Equipment Debt		50,655
2010 Iotla Valley School		1,309,761
QZAB - Nantahala		204,495
School Technology Upgrades		309,777
EMS Defibrillators		78,057
QZAB - Highlands		150,000
Little Tennessee Sewer Project		146,624
Parker Meadows - Parks & Rec		<u>110,376</u>
Total Appropriations	\$	5,063,020

SECTION 4. It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Transfer from General Fund	\$	2,381,048
Transfer from Schools Capital Reserve Fund		1,555,804
Subsidy Refunds		573,628
Town of Franklin		46,040
Interest		500
Fund Balance Appropriated		200,000
Lottery		<u>306,000</u>
Total Estimated Revenues	\$	5,063,020

SECTION 5. The following amounts are hereby appropriated in the Schools Capital Reserve Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Transfer to Debt Service Fund	\$	<u>1,555,804</u>
Total Appropriations	\$	1,555,804

SECTION 6. It is estimated that the following revenues will be available in the Schools Capital Reserve Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Local Option Sales Tax	\$	<u>1,555,804</u>
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Total Estimated Revenues \$ 1,555,804

SECTION 7. The following amounts are hereby appropriated in the Fire District Tax Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Franklin	\$ 487,707
Clarks Chapel	262,633
Otto	290,405
Cullasaja	237,273
West Macon	285,111
Scaly Mountain	112,423
Burningtown/lotla	183,961
Cowee	283,289
Nantahala	211,562
Highlands	349,763
Mountain Valley	<u>127,862</u>
Total Appropriations	\$ 2,831,989

SECTION 8. The following tax rates, based upon an estimated collections rate of 95.33%, are hereby levied for the Fire Tax Districts for the fiscal year beginning July 1, 2014, and ending June 30, 2015. 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	\$ 466,707
Clarks Chapel	0.055	486,411,054	255,033
Otto	0.049	598,147,545	279,405
Cullasaja	0.042	572,630,633	229,273
West Macon	0.056	516,271,923	275,611
Scaly Mountain	0.035	327,953,446	109,423
Burningtown/lotla	0.069	266,749,014	175,461
Cowee	0.084	338,784,083	271,289
Nantahala	0.047	447,632,577	200,562
Highlands	0.009	3,995,044,762	342,763
Mountain Valley	0.080	157,166,985	119,862
Prior Years Taxes			<u>106,600</u>
Total Estimated Revenues			\$ 2,831,989

SECTION 9. The following amounts are hereby appropriated in the Emergency 911 Surcharge Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

911 Program	\$ <u>320,391</u>
Total Appropriations	\$ 320,391

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, 2014, and ending June 30, 2015:

911 Revenues	\$ <u>320,391</u>
Total Estimated Revenues	\$ 320,391

SECTION 11. The following amounts are hereby appropriated in the Solid Waste Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Administration	\$ 693,632
Convenience Centers	908,541
Landfill Operations	564,365
Highlands Transfer Station Operations	323,862

Recycling	418,878
Solid Waste Processing	150,336
Transfers to Closure/Post-closure Reserve	<u>537,169</u>
Total Appropriations	\$ 3,596,783

SECTION 12. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Landfill Fees	\$ 1,875,000
Tipping Fees	1,100,000
Recycling Sales	250,000
State Reimbursements	117,700
Other Revenues	1,700
Fund Balance Appropriated	<u>252,383</u>
Total Estimated Revenues	\$ 3,596,783

SECTION 13. The following amount is appropriated in the Old Sites Closure/Post-Closure Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

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, 2014, and ending June 30, 2015:

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, 2014, and ending June 30, 2015:

Closure Reserve	\$ 264,725
Post-Closure Reserve	2,176
Remediation Reserve	<u>54,758</u>
Total Appropriations	\$ 321,659

SECTION 16. It is estimated that the following revenue will be available in the Cell I Closure/Post-Closure Reserve Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Transfer from Solid Waste Fund	<u>\$ 321,659</u>
Total Estimated Revenues	\$ 321,659

SECTION 17. The following amount is appropriated in the Self-Insured Health Insurance Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Insurance Claims/Premium/Administration	<u>\$ 4,551,780</u>
Total Appropriations	\$ 4,551,780

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, 2014, and ending June 30, 2014:

Contributions from Other Funds	\$ 3,296,897
Cobra/Retirees Contributions	22,400
Interest Earnings	250
Fund Balance Appropriated	<u>1,232,233</u>
Total Estimated Revenues	\$ 4,551,780

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, 2014, 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 \$9,360,000,000, and an estimated collection rate of 96.79% for real/personal and 87.32% for motor vehicles.

SECTION 20. The Board of County Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2014, and ending June 30, 2015, on solid waste disposal based upon the following schedule:

Residential Household/Mobile Home	\$ 72.00
Commercial Buildings	\$ 78.00

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 operations 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 16<sup>th</sup> day of June, 2014.

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Kevin Corbin  
Chairman, Board of Commissioners

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Derek Roland  
Clerk to the Board of Commissioners