

MACON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2012/2013

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, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this county:

Governing Board	\$ 194,502
Administration	460,285
Finance	505,515
Tax Supervision	547,406
Mapping	166,595
Tax Assessment	360,489
Legal	112,500
Human Resources	141,289
Board of Elections	250,075
Register of Deeds	277,834
Information Technology	908,074
Garage	293,474
Buildings & Grounds	1,895,725
Sheriff	3,900,209
Courthouse Security	149,597
NC Forest Service Contract	74,115
Law Enforcement Center	1,744,809
Permitting, Planning, and Development	549,500
Emergency Management Services	3,905,751
E911 Addressing	121,643
Animal Control	250,643
Airport	40,000
Tourism Development – Occupancy Tax	451,685
Economic Development	90,250
Transit Services	656,386
Soil Conservation	139,491
Cooperative Extension	198,090
Health Department	4,466,460
Social Services	5,176,122
Mental Health/Handicapped	168,993
Juvenile Crime Prevention Council	111,463
Veterans Services	90,200
Senior Services	685,087
Library Services	951,390
Recreation	1,046,097
Education	8,250,684
Transfers	4,280,955
Special Appropriations	85,000
Non-Departmental	<u>692,810</u>
Total Appropriations	\$44,391,193

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Tax Collections	\$26,071,740
Gross Receipts Tax	15,000
Local Option Sales Tax	5,585,715
Payments in Lieu of Taxes	325,000
Service Fees	2,859,994
Health Programs	2,334,030
JCPC Grants	85,856
Social Services Revenues	4,027,773
Transit Services Grants & Fees	601,995
Veterans Affairs	1,452
Senior Services Revenues & Fees	375,188
Recreation Fees	16,500
Interest Earnings	48,000
Rentals	28,000
ABC Funds	11,000
Miscellaneous Income	258,349
Fund Balance Appropriated	1,680,769
Grants	<u>64,832</u>
Total Estimated Revenues	\$44,391,193

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, 2012, and ending June 30, 2013:

2003 Highlands Gym Installment Purchase	\$ 294,035
2004 COPS	1,827,625
2004 SCC Campus/Library Installment Purchase	429,034
Sanders Owens 5 -6 School Land	242,091
Fiscal Agency Fees	3,000
2008 School Issue	1,745,875
QZAB – East Franklin	105,590
Capital Equipment Debt	106,930
2010 Iotla Valley School	1,393,014
Nantahala QZAB	220,215
School Technology Upgrades	311,829
Little Tennessee Sewer Project	<u>151,855</u>
Total Appropriations	\$6,831,093

SECTION 4. It is estimated that the following revenues will be available in the Debt Service Fund for fiscal year beginning July 1, 2012, and ending June 30, 2013:

Transfer from General Fund	\$4,204,288
Transfer from Schools Capital Reserve Fund	1,610,555
Subsidy Refunds	662,681
Town of Franklin	47,682
Lottery	<u>305,887</u>
Total Estimated Revenues	\$6,831,093

SECTION 5. The following amounts are hereby appropriated in the Schools Capital Reserve Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Transfer to Debt Service Fund	<u>\$1,610,555</u>
Total Appropriations	\$1,610,555

SECTION 6. It is estimated that the following revenues will be available in the Schools Capital Reserve Fund for the year beginning July 1, 2012, and ending June 30, 2013:

Local Option Sales Tax	<u>\$1,610,555</u>
Total Estimated Revenues	\$1,610,555

SECTION 7. The following amounts are hereby appropriated in the Fire District Tax Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Franklin	\$ 489,252
Clarks Chapel	203,014
Otto	250,296
Cullasaja	238,024
West Macon	283,614
Scaly Mountain	113,220
Burningtown/lotla	156,851
Cowee	276,274
Nantahala	212,156
Highlands	350,633
Mountain Valley	<u>120,996</u>
Total Appropriations	\$2,694,330

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, 2012, and ending June 30, 2013. 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	1,631,898,175	\$ 469,252
Clarks Chapel	.042	486,411,054	195,814
Otto	.042	598,147,545	240,796
Cullasaja	.042	572,630,633	230,524
West Macon	.056	516,271,923	277,114
Scaly Mountain	.035	327,953,446	110,020
Burningtown/lotla	.059	266,749,014	150,851
Cowee	.082	338,784,083	266,274
Nantahala	.047	447,632,577	201,656
Highlands	.009	3,995,044,762	344,633
Mountain Valley	.077	157,166,985	115,996
Prior Years Taxes			<u>91,400</u>
Total Estimated Revenues			\$2,694,330

SECTION 9. The following amounts are hereby appropriated in the Emergency 911 Surcharge Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

911 Program	<u>\$316,009</u>
Total Appropriations	\$316,009

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, 2012, and ending June 30, 2013:

911 Revenues	<u>\$316,009</u>
Total Estimated Revenues	\$316,009

SECTION 11. The following amounts are hereby appropriated in the Solid Waste Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Administration	\$ 545,672
Convenience Centers	807,486
Landfill Operations	790,687
Highlands Transfer Station Operations	315,253
Recycling	389,324
Solid Waste Processing	139,002
Debt Service	306,074
Transfers to Closure/Post closure Reserve	<u>481,702</u>
Total Appropriations	\$3,775,200

SECTION 12. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Landfill Fees	\$ 1,850,000
Tipping Fees	1,100,000
Recycling Sales	350,000
State Reimbursements	123,500
Other Revenues	1,700
Fund Balance Appropriated	<u>350,000</u>
Total Estimated Revenues	\$3,775,200

SECTION 13. The following amount is appropriated in the Old Sites Closure/Post-Closure Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

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, 2012, and ending June 30, 2013:

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, 2012, and ending June 30, 2013:

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, 2012, and ending June 30, 2013:

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, 2012, and ending June 30, 2013:

Insurance Claims/Premium/Administration	<u>\$ 4,713,110</u>
Total Appropriations	\$ 4,713,110

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, 2012, and ending June 30, 2013:

Contributions from Other Funds	\$ 3,470,000
Cobra/Retirees Contributions	22,000
Interest Earnings	2,400
Fund Balance Appropriated	<u>1,218,710</u>
Total Estimated Revenues	\$ 4,713,110

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, 2012, 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 \$9,388,176,140, and an estimated collection rate of 97.09% for real/personal and 84.31% for motor vehicles.

SECTION 20. The Board of County Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2012, and ending June 30, 2013, 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, 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 12th day of June, 2012.

Kevin Corbin
Chairman, Board of Commissioners

C. Jack Horton
Clerk to the Board of Commissioners