

MACON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2010/2011

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, 2010, and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this county:

Governing Board	\$ 184,539
Administration	554,439
Finance	557,011
Tax Supervision	523,705
Mapping	167,636
Tax Assessment	337,000
Legal	130,053
Human Resources	103,008
Board of Elections	198,580
Register of Deeds	269,212
Information Technology	764,965
Garage	282,491
Buildings & Grounds	1,817,906
Sheriff	3,326,297
Courthouse Security	194,705
Community Security Service	32,855
NC Forest Service Contract	74,115
Law Enforcement Center	1,671,236
Criminal Justice Partnership	54,940
Permitting, Planning, and Development	605,452
Emergency Management Services	3,482,345
E911	138,599
Animal Control	210,050
Airport	39,600
TourismDevelop	335,000
Economic Development	91,230
Transit Services	621,322
Soil Conservation	121,977
Cooperative Extension	191,935
Health Department	4,348,369
Social Services	4,027,477
Mental Health/Handicapped	106,623
Juvenile Crime Prevention Council	118,944
Veterans Services	100,839
Senior Services	663,145
Library Services	951,390
Recreation	1,038,951
Education	7,819,476
Transfers	4,869,040
Special Appropriations	64,350
Non-Departmental	768,344
Total Appropriations	\$42,021,521

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Tax Collection	\$25,507,700
Local Option Sales Tax	5,600,000
Payments in Lieu of Taxes	350,000
Gross Receipts Tax	15,000
Health Programs	2,281,184
Crime Prevention Grants	92,324
Social Services Revenues	3,139,258
Transit Services Grants & Fees	666,128
Veterans Services Revenues	2,000
Senior Services Revenues & Fees	369,703
ABC Funds	10,500
Miscellaneous Federal/State Grants	82,740
Service Fees	2,630,800
Recreation Fees	10,400
Rentals	35,000
Interest Earnings	0
Miscellaneous Income	715,600
Fund Balance Appropriated	313,184
Transfers to General Fund	<u>200,000</u>
Total Estimated Revenues	\$42,021,521

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, 2010, and ending June 30, 2011:

2003 Highlands Gym Installment Purchase	312,104
2004 COPS	2,002,650
2004 SCC Campus/Library Installment Purchase	452,234
Sanders Owens 5 -6 School Land	254,883
Fiscal Agency	3,000
2008 School Issue	1,837,675
QZAB – East Franklin	105,590
Capital Equipment Debt	113,090
2010 Debt Issues	1,341,000
Total Appropriations	\$ 6,422,236

SECTION 4. It is estimated that the following revenues will be available in the Debt Service Fund for fiscal year beginning July 1, 2010, and ending June 30, 2011:

Transfer from General Fund	\$4,480,226
Transfer from Schools Capital Reserve Fund	\$1,705,000
Lottery	<u>237,000</u>
Total Estimated Revenues	\$6,442,236

SECTION 5. The following amounts are hereby appropriated in the Schools Capital Reserve Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Transfer to Debt Service Fund	\$1,705,000
Total Appropriations	\$1,705,000

SECTION 6. It is estimated that the following revenues will be available in the Schools Capital Reserve Fund for the year beginning July 1, 2010, and ending June 30, 2011:

Local Option Sales Tax	\$1,355,000
Appropriated Fund Balance	<u>350,000</u>
Total Estimated Revenues	\$1,705,000

SECTION 7. The following amounts are hereby appropriated in the Fire District Tax Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Franklin	\$461,288
Clarks Chapel	202,272
Otto	236,000
Cullasaja	231,991
West Macon	270,500
Scaly Mountain	121,200
Burningtown/lotla	153,000
Cowee	259,000
Nantahala	177,500
Highlands	339,880
Mountain Valley	<u>122,500</u>
Total Appropriations	2,575,131

SECTION 8. The following tax rates, based upon an estimated collections rate 96.34%, are hereby levied for the Fire Tax Districts for the fiscal year beginning July 1, 2010, and ending June 30, 2011. 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	1,540,311,301	\$ 448,288
Clarks Chapel	.042	479,763,682	196,272
Otto	.042	557,138,071	230,000
Cullasaja	.042	559,160,327	226,991
West Macon	.056	486,353,145	265,500
Scaly Mountain	.035	352,420,923	120,000
Burningtown/lotla	.059	260,703,343	149,000
Cowee	.082	314,962,818	253,000
Nantahala	.042	416,877,854	172,500
Highlands	.009	3,845,974,224	334,880
Mountain Valley	.076	164,340,386	121,000
Prior Years			<u>57,700</u>
Total Estimated Revenues			\$2,575,131

SECTION 9. The following amounts are hereby appropriated in the Emergency 911 Surcharge Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

911 Program	\$154,000
Total Appropriations	\$154,000

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, 2010, and ending June 30, 2011:

911 Revenues	\$154,000
Total Estimated Revenues	\$154,000

SECTION 11. The following amounts are hereby appropriated in the Solid Waste Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Administration	\$ 374,148
Convenience Centers	773,517
Landfill Operations	462,692
Highlands Transfer Station Operations	310,782
Recycling	338,680
 Solid Waste Processing	 138,252
Debt Service	433,705
Transfers to Closure/Post closure Reserve	<u>481,702</u>
Total Appropriations	\$3,313,478

SECTION 12. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Landfill Fees	\$ 1,819,452
Tipping Fees	990,000
Recycling Sales	200,000
State Reimbursements	77,500
Other Revenues	1,900
Fund Balance Appropriated	<u>224,626</u>
 Total Revenues	 \$ 3,313,478

SECTION 13. The following amount is appropriated in the Old Sites Closure/Post-Closure Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

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, 2010, and ending June 30, 2011:

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, 2010, and ending June 30, 2011:

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, 2010, and ending June 30, 2011:

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, 2010, and ending June 30, 2011:

Insurance Claims/Administration	\$3,510,000
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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, 2009, and ending June 30, 2010:

Contributions from Other Funds	3,500,000
COBRA Payments	<u>10,000</u>
Total Estimated Revenues	\$ \$3,510,000

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, 2010, 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 \$9,273,000,000, and an estimated collection rate of 97.03% for real/personal and 87.85% for motor vehicles.

SECTION 20. The Board of County Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2010, and ending June 30, 2011, 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 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, 2010.

Ronnie Beale
Chairman, Board of Commissioners

Jack Horton
Clerk to the Board of Commissioners