

**TRANSYLVANIA COUNTY  
SUMMARY BUDGET ORDINANCE  
FISCAL YEAR 2023-2024**

<b>General Fund</b>	\$	76,939,458
 <b>Funds Consolidated with the General Fund</b>		
Charitable Contribution Fund	\$	194,396
Law Officers' Separation Fund	\$	130,000
Deeds Automation/Preservation Fund	\$	25,654
Court Facility Special Revenue Fund	\$	35,000
	<u>\$</u>	<u>385,050</u>
 <b>General Fund Total</b>	 \$	 77,324,508
 <b>Other Funds:</b>		
Sales Tax Capital Reserve Fund	\$	3,106,212
Fire Districts Tax District Funds	\$	3,177,768
Solid Waste Enterprise Fund	\$	3,948,851
Emergency Telephone System Fund	\$	633,160
Task Force Special Revenue Fund	\$	7,000
Representative Payee Fund	\$	85,000
Court Fines and Forfeitures Fund	\$	125,000
Deed Stamp Special Revenue Fund	\$	30,094
Self-Insurance Internal Service Fund	\$	6,996,807
Silvermont Permanent Fund	\$	2,500
<b>Total Other Funds</b>	<u>\$</u>	<u>18,112,392</u>
 <u>Transfers between Funds</u>		
Education Capital Fund	\$	6,000,000
Sales Tax Reserve	\$	3,106,212
Solid Waste Fund	\$	1,185,925
Total Transfers	<u>\$</u>	<u>10,292,137</u>
 Total Other Funds net of Transfers	 \$	 7,820,255
 <b>Sum of Annual Appropriations</b>	 \$	 <b>85,144,763</b>
 <b>Multi-Year Project Ordinances and Funds</b>		
<b>Education Capital Project Fund</b>		71,839,601
<b>Multi Year Grant Fund</b>		5,375,091
General Capital Projects Fund		9,568,992
		<u>9,568,992</u>
 <b>Sum of Total Appropriations</b>	 \$	 <b>171,928,447</b>

**TRANSYLVANIA COUNTY BUDGET ORDINANCE**  
**FISCAL YEAR 2023-2024**  
**Schedule A: General Fund**

**WHEREAS**, the Board of Commissioners of Transylvania County intends to adopt a budget ordinance that complies with the requirements of NCGS 159-13 with regard to its form, adoption and limitations.

**THEREFORE BE IT ORDAINED** by the Board of Commissioners of Transylvania County, North Carolina, that the FY 2023-2024 budget ordinance is adopted as

SECTION 1. The following amounts are hereby appropriated for expenditures in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this county:

<u>GENERAL GOVERNMENT</u>		
Board of Commissioners	\$	316,042
Administration		668,374
Human Resources		352,794
Finance		684,112
Board of Elections		435,923
Tax Administration		1,348,548
License Plate Agency		142,965
Register of Deeds		1,037,402
Public Buildings - Maintenance		1,553,912
Public Buildings - Housekeeping		441,832
Information Technology		655,337
IT - Software Subscriptions		153,944
Central Services		4,673,403
Project Management		130,331
Outside Agencies - General Government		<u>375,561</u>
Total	<b>\$</b>	<b>12,970,480</b>
 <u>PUBLIC SAFETY</u>		
Sheriff	\$	10,239,715
Emergency Management		329,336
Fire Marshal		234,164
Emergency Medical Services		3,967,723
Animal Services		612,162
Communications		2,739,411
Outside Agencies - Emergency Services		2,422,689
Building Permitting and Enforcement		<u>717,294</u>
Total	<b>\$</b>	<b>21,262,494</b>
 <u>ECONOMIC AND PHYSICAL DEVELOPMENT</u>		
Planning and Community Development	\$	349,195
Economic Development		375,000
Cooperative Extension		210,072
Soil and Water Conservation		240,908
Occupancy Tax Remittances		<u>2,241,000</u>
Total	<b>\$</b>	<b>3,416,175</b>

<u>HUMAN SERVICES</u>		
Public Health and Environmental Health	\$	3,661,465
Social Services		4,977,380
Social Benefits and Assistance		1,420,751
Office of Special Counsel		213,259
Veteran's Services		57,164
New Adventure Learning Center		949,279
Transportation Administration		171,314
Transportation Operations		512,392
Total	\$	<b>11,963,004</b>
<u>CULTURE AND RECREATION</u>		
Parks and Recreation	\$	641,790
Parks and Grounds Maintenance	\$	356,805
Library		1,595,433
Total	\$	<b>2,594,028</b>
<u>DEBT SERVICE</u>		
Qualified School Construction Bonds and Financings	\$	369,423
Long Term Lease Purchases		240,817
Total	\$	<b>610,240</b>
<u>EDUCATION</u>		
TCS - Local Current Expense	\$	13,347,875
TCS - FF&E		780,716
TCS - Vehicle Appropriations		192,000
BRCC - Annual Operating Appropriation		816,521
Total	\$	<b>15,137,112</b>
<b>SUBTOTAL - TOTAL OPERATIONAL BUDGET</b>	<b>\$</b>	<b>67,953,533</b>
<u>TRANSFERS TO OTHER FUNDS</u>		
Education Capital Fund	\$	6,000,000.00
Solid Waste Fund	\$	1,185,925.00
<u>CAPITAL IMPROVEMENT PLAN</u>		
CIP Reserves	\$	1,800,000.00
Total	\$	<b>8,985,925</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$</b>	<b>76,939,458</b>

SECTION 2. It is estimated that the following revenues and appropriations of fund balance will be available to meet the needs of approved expenditures:

Current Year's Property Taxes, Prior Year, Interest and Penalties	\$ 43,042,727
Local Option Sales Taxes and Medicaid Hold Harmless Sales Tax	12,424,262
Other Taxes	3,546,458
Restricted Intergovernmental Revenues	6,101,829
Unrestricted Intergovernmental Revenues	759,572
Investment earnings	706,206
Miscellaneous Revenues	507,114
Permits, Fines & Fees	797,182
Sales (Goods and Services)	4,669,336
Surplus	150,000
Medicaid Payments	229,200
Transfers In From Other Funds	2,172,936
Appropriation of Unassigned Fund Balance	1,832,636
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 76,939,458</b>

SECTION 3. There is hereby levied a tax at the rate of six thousand and three hundred and three hundredths of a cent (\$.6033) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2023, for the purpose of raising the revenues for the current year's levy as estimated in section 2 of this ordinance. This rate is calculated based on the County Assessor's estimated total valuation of \$7,145,795,000 and an estimated total collection rate of 99.80%.

SECTION 4. Pursuant to N.C. General Statute 153A-277 this ordinance levies fees for sales and services provided by County Departments according to Schedule C of the budget ordinance.

SECTION 5. Use fees for Solid Waste activity are hereby levied in amounts specified by Schedule D of the Budget Ordinance and in accordance with NC G.S. 153A-293.

SECTION 6. The appropriations to the Board of Education shall be made first from any funds which are dedicated to the use of the schools and secondly from general county revenues to the extent necessary and shall conform with the following policies. Appropriations to nonprofit agencies or other governments authorized by this ordinance are to be undertaken according to the following policies of the Board of Commissioners:

- (1) Capital projects authorized by this Budget Ordinance are restricted by project and function according to NC G.S. 115C-429 (b)
- (2) The appropriations for approved projects totaling greater than \$50,000 are not appropriated to the Transylvania County Board of Education until such time as the County has received documents that indicate the project is in progress.
- (3) After the County has received the appropriate instrument on projects under (2), the County Manager and Finance Director are authorized to amend and disburse appropriations to the Board of Education as necessary.
- (4) Appropriations to volunteer fire and rescue agencies shall be made quarterly
- (5) Appropriations to other nonprofit corporations shall be made annually or quarterly

SECTION 7. The budgets for all other funds are presented in Schedule B and are adopted and incorporated into this ordinance as if fully set out herein.

SECTION 8. The following depositories are designated official depositories for fund deposits as required by North Carolina General Statute 159-31:

- First Citizens Bank & Trust Company, Brevard, NC
- N.C. Capital Management Trust, Charlotte, NC
- North Carolina Investment Pool, Raleigh, NC
- JP Morgan and Chase Bank, NA

SECTION 9. The County Manager and the Finance Director are hereby designated as the County officials whose endorsements shall appear on financial instruments related to the financial activity of the County undertaken with this Budget Ordinance.

SECTION 10. The County Manager is hereby designated as the Transylvania County Budget Officer and authorized to transfer appropriations within and between funds contained herein subject to the following guidelines and restrictions:

- (1) The Manager may transfer amounts between expenditure line items within a department without limitation and without a report being required.
- (2) The Manager may transfer amounts up to \$50,000 between departments within the general fund. An official report on such transfers exceeding \$10,000 shall be provided to the Board of Commissioners on at least a quarterly basis.
- (3) The County Manager may initiate transfers of up to \$50,000 from the General Fund. Reports on such transfers will be provided by the Finance officer on a quarterly basis and must be approved by the Board of County Commissioners.

All other amendments to the Budget Ordinance must be authorized by the Board. A report of all amendments will be presented to the Board by the Finance Director on quarterly basis and entered into the minutes.

SECTION 11. The County Manager is hereby authorized to purchase or enter into contract to construct or renovate capital items which are included in the current year budget without submitting a formal request to the Board of Commissioners. The County Manager may amend the budget to create and approve capital projects that are not contained in the budget ordinance up to a limit of \$10,000 so long as resources necessary for appropriations are within the current budget.

SECTION 19. The Chairman of the Board of Commissioners and the County Manager are authorized to execute all contracts/agreements included in the budget unless otherwise required by law.

SECTION 20. The Finance Officer may advance resources between funds only as approved by the Board of Commissioners.

SECTION 21. The tax rate on gross receipts from the sale of taxable accommodations ("occupancy tax") is hereby set at the rate of 5% through June 30th, 2024 pursuant to NC S.L. 2005-88 and in accordance with NCGS 153A-155

SECTION 22. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners, the Budget Officer, the Finance Director, and all County departments for direction in carrying out their duties.

As approved this 26th day of June, 2023

TRANSYLVANIA COUNTY BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
Jason Chappell, Chair

ATTEST:

  
\_\_\_\_\_

Trisha M. Hogan, Clerk to the Board



**TRANSYLVANIA COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2023-2024  
SCHEDULE B-1: SUMMARY OF NONMAJOR FUNDS**

**BE IT ORDAINED** by the Board of Commissioners of Transylvania County:

SECTION 1. The following amounts are hereby appropriated for revenues and expenditures of the following non-major funds of the county government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this county:

**FOR THE REGISTER OF DEEDS' AUTOMATION AND ENHANCEMENT FUND (14)**

**Revenues:**

Other Fees		\$	25,554
Interest Revenue		\$	100
Total		<u>\$</u>	<u>25,654</u>

**Expenditures:**

Special Projects for Preservation		\$	25,654
Total		<u>\$</u>	<u>25,654</u>

**FOR THE LAW ENFORCEMENT SPECIAL SEPARATION FUND (15)**

**Revenues**

Fund Balance Appropriated			65,000
Interest Revenue		\$	65,000
Total		<u>\$</u>	<u>130,000</u>

**Expenditures**

Transfer to General Fund		\$	130,000
Total		<u>\$</u>	<u>130,000</u>

**FOR THE COURT FACILITIES SPECIAL REVENUE FUND (18)**

**Revenues**

Special Court Fees		\$	35,000
Total		<u>\$</u>	<u>35,000</u>

**Expenditures**

Court Operation Expenditures		\$	35,000
Total		<u>\$</u>	<u>35,000</u>

**FOR THE SALES TAX CAPITAL RESERVE (FUND 21)**

**Revenues**

Article 40 Sales Taxes		\$	1,109,914
Article 42 Sales Taxes		\$	1,996,298
Total Revenues		<u>\$</u>	<u>3,106,212</u>

**Expenditures**

Transfer to the General Fund (FF&E)		\$	2,172,936
Transfer to Education Capital Projects Fund			933,276
Total Expenditures		<u>\$</u>	<u>3,106,212</u>

**TRANSYLVANIA COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2023-2024  
SCHEDULE B-2: FIRE SERVICE DISTRICT BUDGETS**

**BE IT ORDAINED** by the Board of Commissioners of Transylvania County, North Carolina that the following tax valuation bases, rates and appropriations are made for each of the service districts below:

FIRE AND RESCUE SERVICE DISTRICT(S)		Estimated <u>Valuation</u>
Sylvan Valley 2 District	\$0.055	\$1,124,800,000
Rosman Fire Service District	\$0.055	\$559,600,000
Little River Fire Service District	\$0.055	\$639,300,000
Connestee Falls Fire Service District	\$0.055	\$1,186,500,000
Cedar Mountain Fire Service District	\$0.055	\$161,400,000
Lake Toxaway Fire Service District	\$0.055	\$1,862,400,000
Balsam Grove Fire Service District	\$0.055	\$105,895,000
North Transylvania Fire Service District	\$0.055	\$166,900,000

SECTION 8. The following amounts are hereby appropriated in the Transylvania County Fire Service Tax District Funds for the fiscal year:

**Fire Tax Revenues:**

Sylvan Valley 2 District	\$	615,547
Rosman	\$	306,241
Little River	\$	349,857
Connestee Falls	\$	649,312
Cedar Mountain	\$	88,326
Lake Toxaway	\$	1,019,198
Balsam Grove	\$	57,951
North Transylvania	\$	91,336
Total Fire Service Taxes	<b>\$</b>	<b>3,177,768</b>

**Fire District Expenditures:**

Sylvan Valley 2 Services	\$	615,547
Rosman Fire District Services	\$	306,241
Little River Fire District Services	\$	349,857
Connestee Fire District Services	\$	649,312
Cedar Mountain Fire District Services	\$	88,326
Lake Toxaway Fire District Services	\$	1,019,198
Balsam Grove Fire District Services	\$	57,951
North Transylvania Fire District Services	\$	91,336
Total Fire District Expenditures	<b>\$</b>	<b>3,177,768</b>

SECTION 9. Any remaining contractual obligations of the County to volunteer fire and rescue departments for their annual appropriations shall be drawn from the General Fund, pursuant to this ordinance.



**TRANSYLVANIA COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2023-2024  
SCHEDULE B-3: SUMMARY OF NONMAJOR FUNDS**

**FOR THE SOLID WASTE ENTERPRISE FUND**

**Revenues:**

Fees/Charges for Services	\$	75,000
Investment Revenue	\$	70,000
Miscellaneous Revenue	\$	114,000
Woodruff Sales	\$	1,799,741
Transfer from the General Fund	\$	1,185,925
Net Position Appropriated	\$	48,185
Convenience Center Sales	\$	<u>656,000</u>
Total Revenues		<u>3,948,851</u>

**Expenditures**

Solid Waste Operations	\$	2,709,807
Solid Waste Collections		663,315
Solid Waste Other	\$	<u>575,729</u>
Total Expenditures	\$	<u>3,948,851</u>

**FOR THE EMERGENCY TELEPHONE SPECIAL REVENUE FUND (50)**

**Revenues:**

NC 911 PSAP Distributions	\$	83,160
Fund Balance Appropriated		550,000
Total	\$	<u>633,160</u>

**Expenditures:**

Operating Expenditures	\$	283,160
Capital Outlay		350,000
Total	\$	<u>633,160</u>

**FOR THE TASK FORCE SPECIAL REVENUE FUND (51)**

**Revenues:**

Investment Revenue	\$	5,000
NCDOR Distributions	\$	<u>2,000</u>
Total	\$	<u>7,000</u>

**Expenditures:**

Operating Expenditures	\$	7,000
Total	\$	<u>7,000</u>

**FOR THE REPRESENTATIVE PAYEE SPECIAL REVENUE FUND (52)**

**Revenues:**

Social Security Trust Distributions	\$	85,000
Total	\$	<u>85,000</u>

**Expenditures:**

DSS Disbursements	\$	85,000
Total	\$	<u>85,000</u>

**TRANSYLVANIA COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2023-2024  
SCHEDULE B-4: SUMMARY OF NONMAJOR FUNDS**

**FOR THE COURT FINES AND FORFEITURES SPECIAL REVENUE FUND (53)**

**Revenues:**

Court System Fee Receipts		\$	125,000
	Total	\$	<b>125,000</b>

**Expenditures:**

Remittances		\$	125,000
	Total	\$	<b>125,000</b>

**FOR THE DEED STAMP SPECIAL REVENUE FUND (54)**

**Revenues:**

Deed Stamps		\$	30,094
	Total	\$	<b>30,094</b>

**Expenditures:**

Remittances to Transylvania County Schools		\$	30,094
	Total	\$	<b>30,094</b>

**FOR THE SILVERMONT PERMANENT FUND (71)**

**Revenues:**

Investment Revenue		\$	2,500
		\$	<b>2,500</b>

**Expenditures:**

Operating Expenses		\$	2,500
	Total	\$	<b>2,500</b>

**FOR THE CHARITABLE CONTRIBUTION FUND (11)**

**Revenues:**

Donations		\$	194,396
		\$	<b>194,396</b>

**Expenditures:**

Office of the Sheriff			5,000
Emergency Medical Services			5,000
Animal Services			5,000
Public Health			169,396
Parks and Recreation		\$	10,000
	Total	\$	<b>194,396</b>

**TRANSYLVANIA COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2023-2024  
SCHEDULE B-5  
FINANCIAL PLANS FOR INTERNAL SERVICE FUNDS**

**FOR THE GROUP HEALTH INSURANCE INTERNAL SERVICE FUND (60)**

**Revenues:**

Employee/Employer Health Contributions		6,278,407
Other Insurance Contributions		478,400
Investment Returns		185,000
Retiree Premiums		55,000
	Total	<u>\$ 6,996,807</u>

**Expenditures:**

Admin/Stop Loss Costs		1,630,332
IRS Fees		1,825
Clinic		245,520
Claims Cost		4,792,730
Other Insurance Expense		326,400
	Total	<u>\$ 6,996,807</u>

---