

2021-2022 RECOMMENDED BUDGET



4/26/2021

Jaime Laughter, County Manager

In accordance with NC G.S. 159-11, the County Manager of Transylvania County presents the following recommended budget for fiscal year 2021-2022 to the Transylvania County Board of County Commissioners.

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April 26, 2021

To: Transylvania County Commissioners and Citizens

From: Jaime L. Laughter, County Manager

Subject: 2021-2022 Fiscal Year Budget Message

The last year has emphasized for our community how county government services are essential during a historic challenge of COVID-19. The vast majority of county services fall under mandates or are required to meet the terms of mandates that are passed on to counties in North Carolina to assure that health and human services, public safety and public education are available to our citizens. The pandemic experience was a call to service during uncertain times that put additional pressure on the resources we have established to meet those mandates and required us to repurpose staff not tasked with mandated services to support the larger operation of pandemic response and economic recovery. Ultimately our county staff has answered that call to service with dedication to our citizens and in support of our community whether that be in vaccination campaigns or in providing spaces for students during remote learning or in assuring the continuity of services in a COVID-19 adaptive world.

Transylvania County leadership always follows a careful budget process that balances mandated services, service needs and citizen expectations against the ability to generate revenue. With a data driven approach to understanding both the need and our effectiveness, we work to achieve maximum efficiency while maintaining quality in good stewardship of public funds. This budget was prepared with the goal of protecting funding levels that are necessary to achieve successful service levels for our mandated services and to support essential workforce and maintain our public capital assets. Last year the budget was prepared during uncertain economic times and saw some large reductions that stripped capital and implemented a soft hiring freeze for non-essential positions resulting in a 6% overall decrease. All areas saw reductions in the budget except for a 2% increase in health and human services and education funding remained flat with opportunities to revisit the budget mid-year as revenue impacts of COVID-19 were apparent. As this budget was prepared, staff worked to restore reductions to the extent necessary and practical.

I am pleased to submit a recommended budget balanced in the amount of \$67,891,202. This budget funds typical general fund expenditures at the revenue neutral rate of \$.5592 per \$100 valuation. The recommended total rate of \$.5830/\$100 valuation reflects funding the balance of Fire and Rescue Services that cannot be generated from the districts from the general fund instead of from fund balance, the practice over the past two years. The budget recommendation also removes balancing the Solid Waste Enterprise Fund by eliminating pay as you throw and assessing a flat fee for improved parcels instead.

Fire and Rescue Funding Recommendation

Transylvania County contracts with local nonprofit fire and rescue agencies to provide services. For many years, those approved contract budgets were funded by setting a district tax and taxing districts within the county to fund those budgets. Due to uneven property value distributions, the rates at last district implementation three years ago ranged from \$.05/\$100 to \$.14/\$100. Last year commissioners decided to set a common rate for each district and balance approved budgets from the general fund through a fund balance transfer.

The budget includes a Fire and Rescue county wide tax through the general fund to replace the funds that have come from fund balance in the past two years for this purpose. Balancing the fire and rescue contracts from the fund balance is not a sustainable practice. Restoring the district method alone would net in a dramatic tax increase for most citizens and a wide disparity of fire tax rate by district. Understanding the Fire Chief's Association has opposed establishment of a "Fire and Rescue Flat Tax", I recommend a method of compromise that establishes a district rate and balances approved contract budgets from the general fund. This will minimize the tax impact to citizens and appears to be the clearest path forward for sustainable fire and rescue funding. Commissioners historically have reserved budget review of fire departments for themselves, so the recommended budget is based on last year's approved funding by district pending the Commissioners review of each budget request to set the contract funding amount.

Solid Waste Enterprise Fund Recommendation

The Solid Waste Enterprise Fund is another area of discussion that has been on the county's radar for the past several years. The Commissioners made the decision to work towards expansion of the in-county facility in late 2020 that will serve citizens for the next 20 years or longer. The Enterprise Fund has struggled in year's past to be fiscally sustainable and has required funding from the general fund and property tax in addition to fees charged to fund operations. After reviewing revenue options for the enterprise fund to operate as intended, I am recommending that commissioners phase out the sticker program and move to an improved parcel annual fee of \$200. The annual fee will allow residents to dispose of bagged waste and recycling at convenience sites without additional fees and generate revenue sufficient to operate solid waste without subsidizing from property taxes.

The recommendation would be to assess the fee on the tax bill for 2021. Residents will be sent a 2022 tag to be used to allow them access to dispose of bagged trash at convenience sites throughout the county. Under this plan, the sticker program will phase out February 1, 2022 and after that stage, only those with the 2021 solid waste tag will be able to utilize the convenience center for waste. This will assure that residents who are paying for the enterprise fund are the direct beneficiaries. This will also make operations more streamlined by minimizing cash handling at the sites and generate revenue that will sustain the solid waste operation.

The yearlong experience operating essential services in the COVID-19 pandemic has made me thankful that our county is blessed with leaders that are committed to the citizens of Transylvania County and that want the best future for our community possible. Our organization has been nimble and responsive to changing guidelines and expectations from the state and federal level while maintaining both existing services and those additional services needed in the COVID-19 response. We know that the additional demands are not over. Further, we do not know yet what permanent changes may persist after the threat of COVID-19 is abated. What we do know is that we have a resilient county government to serve Transylvania County.

Finally, I want to thank staff who worked diligently to prepare this budget with great thought and care with me during this challenging time. All county department and office leaders should be commended for their work to minimize expenses and still provide exemplary service to our county's citizens. I want to thank our budget team, Assistant County Manager David McNeill, Interim Budget and Management Analyst Kate Hayes, Human Resource Director Sheila Cozart, NCACC Fellow Brian Farmer and Finance Director Jonathan Griffin for their extensive work to balance the budget and navigate this process. It is my pleasure to be serving Transylvania County with such a dedicated and talented team. Together we will remain nimble and responsive to the citizens of Transylvania County and together we will navigate the impacts of COVID-19 and any other challenges we encounter on the horizon.

Sincerely,



Jaime Laughter, AICP, ICMA-CM
County Manager

OVERVIEW OF THE TRANSYLVANIA COUNTY BUDGET PROCESS

The budget process for Transylvania County, North Carolina is a combination of local policies and procedures and mandates by the North Carolina Local Government Budget and Fiscal Control Act which defines a budget as “a proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year.” [NC G.S. 159-7(b)(10)]

The chief official responsible for the development, recommendation and execution of the budget for Transylvania County is the County Manager, who is defined as the Budget Officer by NC G.S. 159-9.

Budget Event	Date or Deadline	Relevant Statutes
All County Department Heads Submit Requests to the Budget Officer	Deadline February 28 th , 2021	NC G.S. 159-10
The Budget Officer reviews requests in discussion format with department heads	Various Dates in March 2021	
Private entities partnering with the County apply through a uniform process, submitting applications to County Finance	March 5 th , 2021	
Transylvania County Schools Superintendent submits the budget for Transylvania County Schools	March 28 th , 2021	
The County Manager submits a recommended budget for consideration to the Board of County Commissioners	April 26 th , 2021 Regular Meeting of the Board	NC G.S. 159-11
The recommended budget is published in the office of the Clerk to the Board		NC G.S. 159-12 (a)
The Board conducts a public hearing on the proposed budget for 2021-2022	Board’s discretion	NC G.S. 159-12 (b)
The Board conducts a workshop-format meeting to review and make changes to the recommended budget	Board’s discretion	
The Board makes final approval of the budget ordinance prior to July 1, 2019	June 28 th , 2021 Regular Meeting of the Board	NC G.S. 159-13
The Board may amend the budget ordinance after approval at any time unless otherwise restricted by law.	July 1 st , 2021 through June 30 th , 2022	NC G.S. 159-15

DESCRIPTIONS OF MAJOR POLICIES IMPLEMENTED IN THE RECOMMENDED BUDGET

In the coming year, the county will implement several initiatives that are consistent with a data driven and citizen focused approach to government:

- The primary goal of this budget recommendation is to restore County departments to regular and stable investments in County-operated or funded services from cuts in FY 21 due to unknown economic climate amidst Coronavirus shut-downs.
- Solidify and maintain implementation of the adopted compensation philosophy, with the planned inclusion, per historical policy, for additional compensation changes in Spring 2022 and maintaining benefit package at existing levels, slightly below market comparable employers.
- Staff recommend imposing a \$200 per improved parcel Solid Waste availability fee on improved parcels, to guarantee the future of the Woodruff Solid Waste landfill facility and to begin building a financial position capable of beginning the process to permit and construct an additional cell to continue landfill operations. This will replace the existing pay-as-you throw system and align County practice with that of other rural areas.
- Continuing prior Board-implemented rate stabilizations, Management recommends a 5-cent rate in all eight fire service districts, with the remainder to be funded in the General Fund with an increase above the revenue neutral rate. For two years this was funded by drawing resources from other County functions via fund balance transfer, and management does not recommend continuation of the practice of FY 2020 and FY 2021. Based on FY 21 funding levels for Fire and Rescue Contracts, this requires an additional \$.024 above revenue neutral.

STATEMENT OF GOALS AND STRATEGIES FOR TRANSYLVANIA COUNTY GOVERNMENT

Transylvania County adopted a county strategic plan in 2015 to guide policy and priorities of county government. They revised this plan in August 2019 to cover another five years. The goals are as follows:

Goal 1: The local economy has a more diversified tax base, an increase in living wage jobs and has more stability. The community has capitalized on the unique quality of life and environment unique to the area.

Goal 2: The educational environment facilitates learning, and students are being prepared for a successful future. There are more available resources for enhancing education for all ages.

Goal 3: The community has vibrant nodes of economic and civic activity that create a draw for tourism as well as a platform for community engagement.

Goal 4: The community's quality of life includes resources that promote health, transportation connectivity, a sense of place, cultural heritage, and public safety. The wealth of natural resources in Transylvania County have been well managed and maintained to support the local economy and quality of life with plans in place to assure sustainability.

Goal 5: County government is service driven, transparent and performance based with more active and engaged citizens.

Each county department, office and funding partner is expected to develop objectives each year that support goals and strategies in the strategic plan with measures, both quantitative and qualitative, that can be evaluated at mid-year and end of year alongside the budget to reflect how the budget is utilized to provide services and measure progress towards realizing the goal statements for Transylvania County citizens.

DESCRIPTIONS OF MAJOR FINANCIAL RISKS ASSOCIATED WITH THE RECOMMENDED BUDGET

During the budget review process, each department of County government was asked to assess the financial risks inherent in their budget requests. Many indicated that they felt the needs of their department were met in the near term in their requests, and therefore that the Board would not need to plan appropriately for any changes.

However, some identified that there were potential risk factors in their budgets and those are outlined here for review by Board of County Commissioners and the community.

- 1.) Staff are currently identifying the costs of operating a second courtroom based on options commissioners are considering. Additional bailiffs, utility costs, the costs of any required renovations or facility expansions will pose a significant and unplanned cost within this budget. Assigned Fund Balance for courthouse may fund any physical accommodations and additional operating costs, if needed.
- 2.) Construction costs continue to escalate before the County government can finalize plans on various projects, leading to cost overruns that are difficult to quantify. Mitigating these costs and planning around them requires commitments to certain projects so that designs and bidding can be adjusted or accelerated to bring projects in on time and within budget.
- 3.) Financial market instability continues to present a significant risk across the County's financial position. Changing investment habits could drive up interest rates on income tax exempt borrowings, leading to the anticipated 2021 general obligation bond issuance being more costly than anticipated, or lower nationwide interest rates could cause the State to require the County to save more for post-employment benefits or solid waste closure obligations due to those market forces and long-term financial responsibility.
- 4.) Fuel prices are increasing as are goods and services with inflation. Those have potential to impact the budget as it is implemented. This budget projects those impacts, but additional volatility due to supply chain interruptions as was experienced in early 2020 could impact those projections.

ORGANIZATION CHART FOR TRANSYLVANIA COUNTY GOVERNMENT

STATISTICAL ABSTRACT FOR TRANSYLVANIA COUNTY

Transylvania County was established in 1861 under North Carolina General Statute 153A-10. Located in the southwestern portion of North Carolina, the county is 35 miles southwest of Asheville, North Carolina; 136 miles southeast of Knoxville, Tennessee; 60 miles north of Greenville, South Carolina; and 170 miles northeast of Atlanta, Georgia. Seventy-five percent of the United States’ population lives within a day’s drive of Transylvania County. The county has a land mass of 379.7 square miles, approximately 50% of which is held in a state park, two state forests and two national forests, thereby reducing available tax base while still requiring mandated services over that area from the county.

Elevations in the county range from 1,265 feet in the Horsepasture River Valley to 6,045 feet near the Blue Ridge Parkway. The average annual temperature in the county is 54.5° F, while the average annual rainfall is 60.4 inches.

The following statistics were used to develop the following budget:

- The total population of Transylvania County is estimated to be 35,969 during FY 2022, an 8.2 percent increase from 2012, ten years prior.
- The median age of Transylvania County citizens is increasing and projected to continue doing so for the near future:

Geography Name	Median Age		
	2010	2022	2030
North Carolina	37.4	38.3	40.4
Transylvania County	48.8	52	52.2

- The County’s unemployment rate was 5.1% as of February 2021 (North Carolina’s seasonally adjusted statewide rate is 5.7%).
- In February 2021, the NC Department of Commerce estimated median worker income for County residents was \$24,589. This is lower than the median household income estimated at \$55,628 and reflects a disparity between our older, retired population base and a younger working population.
- Average weekly wage for the second quarter of 2020 is estimated to be \$742, significantly below the statewide average. The average weekly wage for North Carolina, per the U.S. Bureau of Labor Statistics, is \$1,039.
- Median Value of Single Family Occupied Housing in 2018 was \$211,900, higher than the state median of \$165,900.
- The US Census County Business Patterns recorded 875 Total Employer Establishments within the county in 2019.
- Enrollment totals for Transylvania County Schools:
 Brevard Elem (489) | Pisgah Forest Elem (422) | Rosman Elem (305) | TC Henderson (98)
 Brevard Middle (527) | Rosman Middle (217)
 Brevard High (746) | Davidson River High (65) | Rosman High (278)
- COVID Snapshot (4/22):
 Population fully vaccinated – 30.4%
 Cases per 10,000 residents – 40

Section 2

DESCRIPTION OF FUNDS SUBJECT TO APPROPRIATIONS

MAJOR GOVERNMENTAL

GENERAL FUND: The General Fund is the primary operating fund for the County's governmental operations. Eighty six percent of all revenue for the County general fund is ad valorem property tax revenue, local option sales tax and restricted and unrestricted intergovernmental revenues. Approximately seventy five percent of all financial activity undertaken by the County each year occurs within the general fund with approximately 86% or greater directly tied to mandated services or services required to meet mandates. The accounting basis for this fund is the modified accrual basis.

The General Fund also contains several internal service funds which are maintained separately for accounting purposes but consolidated into the General Fund for reporting purposes. These funds are the following:

- i. The Self Insurance Fund (accounting for activity in the County's health insurance plans for employees)
- ii. The Law Enforcement Officers' Special Separation Fund (accounting for activities and accruals related to the special pension plan established for sworn law enforcement officers established by NC G.S. 143-166.42)
- iii. The Retiree Health Plan Fund (accounting for activities and accruals related to the County's other post-employment benefit plan established for retired employees of the County in 2006)

NONMAJOR GOVERNMENTAL FUNDS

EDUCATION PROJECT CAPITAL FUND

In 2020, the County established a new capital reserve fund to house and plan for the expenditures of the forthcoming general obligation bond financed projects. These major renovations for Brevard High and Rosman High and Middle School have been pre-funded at a level of \$6.2 million through the 2020 tax levy, with the expectation that the County will reimburse itself once the bonds have been issued.

FIRE SERVICE DISTRICTS FUND

Transylvania County maintains a special revenue fund for the collection and disbursement of ad valorem property tax revenue funded to maintain fire protection services established under NC G.S. 153A-301. The Fire Districts Special Revenue Fund contains the proceeds of ad valorem tax levies on eight separate and distinct fire districts. The accounting basis for this fund is the modified accrual basis.

EMERGENCY TELEPHONE SYSTEM FUND

Transylvania County maintains a special revenue fund to account for the receipt, expenses and local distributions of revenues received from the North Carolina 911 Board intended to supplement and offset the costs of operating a 911 telecommunications system. The accounting basis for this fund is the modified accrual basis.

AUTOMATION ENHANCEMENT AND PRESERVATION FUND

The County is required to accumulate a portion of fees levied by the Register of Deeds pursuant to NC G.S. 161-11.3. This fund accumulates those revenues to offset the costs of any expenditures on preservation and automation projects proposed by the Register of Deeds. The accounting basis for this fund is the modified accrual basis.

COURT FACILITY SPECIAL REVENUE FUND

The County receives certain fees from the Clerk of Superior Court levied on those who undertake business with the North Carolina court system, and those fees are remitted to the County to offset the cost of operating a court facility. This fund is accounted for in the modified accrual basis of accounting.

NARCOTICS TASK FORCE FUND

Pursuant to a joint agreement between the Office of the Sheriff of Transylvania County and the municipal police force of the City of Brevard, the County has established a special revenue fund to contain the revenues associated with civil asset forfeiture on unauthorized substance taxes and a contract with the Brevard Alcoholic Beverage Control Board, up for renewal June 30, 2021.

SILVERMONT PERMANENT FUND

The permanent fund was established to house a donation held in trust for the upkeep, operation and improvement of the historic Silvermont Mansion. Resources contained in this fund are occasionally transferred to the General Fund for the purpose of repairs or capital projects pertaining to Silvermont Park.

MISCELLANEOUS SPECIAL REVENUE FUND

The County operates a small set of special revenue funds related to required 1.5% remittances related to Deed Stamps, fines and forfeitures collected by the local Court system remitted to Transylvania County Schools and expenses related to funds held on behalf of those in the care of Transylvania County Department of Social Services. These funds are accounted for in the modified accrual basis of accounting and their revenues and expenses are generally not material to the County's overall budget.

PROPRIETARY FUNDS

SOLID WASTE FUND

The Solid Waste Fund is established for the operation, maintenance and development of various landfills and disposal sites. Consistent with North Carolina law and Governmental Accounting standards, the Solid Waste Fund is governed by the full accrual basis of accounting.

WATER AND SEWER INFRASTRUCTURE FUND

The Water and Sewer Infrastructure was established in FY 2020 to begin the early stages of capital projects in conjunction with expanding the Town of Rosman's water and sewer infrastructure. The Water and Sewer Infrastructure fund follows the full accrual basis of accounting.

FUNDS NOT SUBJECT TO APPROPRIATIONS

Transylvania County also has the following funds which are permanent, fiduciary or agency funds and not subject to appropriations by the Transylvania County Board of County Commissioners:

- a.) The Inmate Trust Fund established to account for monies held in trust for inmates of the Transylvania County Detention Center
- b.) The Cooperative Extension Agency Fund

SUMMARY OF RECOMMENDED ANNUAL APPROPRIATIONS

GENERAL FUND

REVENUES

For the general fund, the County Manager recommends a tax rate of \$.5830 per \$100 of value. After the January 1, 2021 reappraisal of values for real property, the revenue neutral rate is \$.5592 per \$100 of assessed value. The additional proposed \$.024 is to fund Fire and Rescue Contracts above a common district rate of \$.05 in fire and rescue districts in the county. Overall, the County's tax base of real and personal property grew significantly (15.2%) with the reappraisal bringing real estate in line with market factors.

The estimated assessed value of real, personal, utility and motor vehicle property in Transylvania County is \$6,856,843,000. The historical growth rate, used to calculate the revenue neutral tax rate, was 1.3%, slower than the state average which County Administration attributes to the growth of publicly owned lands and limited prospects for development except along the major corridors.

Exhibit A below articulates that the value of a penny has, after five years, returned to levels prior to the FY 2017 reappraisal of property.

	Assessed Value	Tax Rate	One Penny
2022	\$ 6,856,843,000.00	0.5592	\$ 685,684.30
2021	\$5,952,150,000.00	0.636	\$ 595,215.00
2020	\$5,878,460,000.00	0.636	\$ 587,846.00
2019	\$5,779,200,000.00	0.511	\$ 577,920.00
2018	\$5,761,193,227.00	0.511	\$ 576,119.32
2017	\$5,711,148,026.00	0.511 *	\$ 571,114.80

The second largest source of County general fund revenue is the local option sales tax, which comes in two major forms: \$10.9 million comprising the total of Article 39, 40, 42 and 44 distributions from the State of North Carolina net of an estimated \$500,000 loss to the municipalities. An additional \$1.1 million is anticipated in distributions of sales tax collected by the State of North Carolina intended to hold the County harmless from changes in Medicaid, a long-standing appropriations practice of the General Assembly of North Carolina.

The recommended budget revenues for local option sales taxes are significantly higher than Fiscal 2021 and Fiscal 2020.

The total estimated increase is approximately 24% over FY 2020's actuals and 38% over FY 2021's revised budget, a combination of two factors:

- The first factor is the shift to heavier use of online retail in the community. This has caused FY 2021's sales tax receipts to trend 18% above FY 2020 consistently after the early stages of the pandemic. There is a higher base level of retail transactions, particularly as our neighboring County of Buncombe has continued to see no or negative growth in their distributions, and we anticipate that level will continue in FY 2022.

- The second factor totaling 3%, is a more conservative growth estimate for projecting 2022 over 2021's estimated totals, as it is unclear if the retail transaction of FY 2022's increase over FY 2021, as it is unclear at this time if the FY 2021 growth in the retail transaction base will continue to grow.

The third and largest significant source of revenue for the County is restricted and unrestricted intergovernmental revenue, reflecting predominantly state and federal funds passed through the County to offset the cost of carrying out human service activities mandated by state and federal law. The primary recipients of these revenues are the Department of Social Services and Departments of Public Health. In FY 2022, staff expect the County to receive approximately \$5.7 million in intergovernmental revenue, higher than in fiscal 2020, but lower than fiscal 2021 as many COVID-19 related expenditures in the Public Health Department exit the County budget.

The County is proposing incremental increases in the fee schedule for County services, with relatively small increases in environmental health-related fees and a stronger estimate of building inspection permits. Overall, these anticipated increases will increase the permits, fines and fees issued by County Departments by 11.3%.

We additionally recommend incremental increases in Emergency Medical Services fees for ambulance trips and proposed adjustments to bring the New Adventure Learning Center back up to market rates. Overall, these are anticipated to partially offset the anticipated decreases in other departments like Animal Services, for a net decline in sales of County services of 1.5%.

Additionally, the County anticipates transfers into the general fund of \$175,000 from the Disaster Response Fund to offset the cost of operating the Public Transit system with CARES Act dollars eligible through the end of 2022, \$137,335 for the cost of central business services provided to the Solid Waste Department and \$45,000 from the Silvermont Permanent Fund to offset planned capital projects at Silvermont, the remainder of these capital projects are coming from the Parks and Recreation Capital project assigned fund balance.

EXPENDITURES

The recommended budget then lays out approximately \$67.9 million in general fund expenditures.

The following major items represent major factors driving expenditures from the FY 2021 revised budget:

- Personnel costs are expected to be a total of 3.6 percent higher in FY 2022, driven by the following factors:
 - Three approved reclassifications in the Department of Social Services
 - A larger number of employees eligible for the annual longevity bonus
 - Increases in the required contribution rate to the LGERS pension system
 - A planned cost of living adjustment in the Spring of 2022
 - Bringing budgeted part-time rates to the minimum of the full-time pay grade
- Operating expenses for County departments are anticipated to be 20% lower driven by two primary factors:

- Reverting some supply budgets to historic actual performance in lieu of increases.
- Some expenditures being deferred until midyear based on actual performance
- Social assistance is projected to be 11.7 percent lower as certain COVID-19 related programs at the Department of Social Services decline.
- Utilities and central billings are estimated to be 6.1% lower, driven by the results of a Finance-led operational study
- Implementing cost control policy measures including centralizing digital service device management, auditing assignments and requiring review for additional or replacements.
- Remittances to other government entities will be significantly higher in FY 2022, by 27.6%, driven by real estate excise taxes collected by the Register of Deeds and the occupancy taxes to be remitted to the Tourism Development Authority.
- An overall 1.1% increase in the Transylvania County schools for 2% cost of living adjustments and retiree and health insurance plan increases and a slight increase in capital costs.
- Debt service returns to pre-2021 budgeted levels, as the delays in the design phase of the Transylvania County Schools high school projects appear likely to push the first debt payments into FY 2023.

Generally, the recommended budget recommends most departmental expenditures at levels below the 2021 revised budget. When considering the various types of expenditures that are under direct County control, the increase in the General Fund budget only increases by 1%.

The departments which are recommended at levels above the 2021 revised budget:

- The County Commissioners departmental budget is larger due to the centralized cost of the contract for a county attorney and specialty legal services.
- The Register of Deeds departmental budget is larger to cover the increased remittance costs of real estate transaction taxes.
- Information Technology is higher due to the centralized procurement program for desktops and laptops implemented County-wide
- The Sheriff's Office is increased approximately by the significantly larger capital outlay on vehicles, with a planned nine replacements instead of four in the current budget. Typical years management targets a replacement of 5-6 vehicles to maintain rotation. This seeks to fund that need in the coming year and catch up from prior.
- Emergency Medical Services' increase is attributable to an ambulance and equipment purchase, when none were planned in FY 21, in addition to the increasing costs of medical supplies.
- The Office of Special Counsel is up due to the reclassification of the paralegal position into a full-time position.
- Transportation is up due to a request for a full-time administrative position to replace two part-time positions as well as a request for additional part-time hours for the Fixed Route to offer Saturday service.
- Other Human Service Agencies' is up because the NC Department of Public Safety's grant program has awarded two grant programs to the Child Advocacy Center, for which the County will act as a pass-through agent.

- Transfers to other funds has increased because the projected \$6.2 million debt service payment for general obligation bonds has been classified as a transfer to the Education Capital Fund, since it is unlikely initial debt payments will take place in FY 2022 but could start early FY 23.

The primary factor in increased expenditures in the General Fund is the recommendation addressing prior decisions of the governing board of the County. In prior years (FY 2020 and FY 2021), the Board of County Commissioners implemented a policy of stabilized tax rates across the County’s eight service districts, with each district being set at 5.5 cents in FY 2020, and 6 cents in FY 2021.

The remainder of the approved expense budgets was set aside in the General Fund and pulled from other resources within the County via fund balance transfer. County staff do not recommend continuing to pull resources from other aspects of County government to fund the fire and rescue agency contracts, and as such the recommendation includes \$.024 cent increase over the revenue neutral rate to address this, as prior tax levies were not adjusted to meet this need. For additional discussion of this recommendation, see the section below on the Fire District Special Revenue Fund.

The General Fund also contains several internal service funds, necessary to carry out the work of the County and account for several benefit programs established by the County Commissioners for the benefit of county employees.

SELF INSURANCE FUND

The Self Insurance Fund accounts for all financial activity related to the health insurance plan established for County Employees. It is financed in two ways; first by an annual appropriation of a flat amount per full-time employee, and secondly by contributions made by county employees whose family participate in the plan. In FY 2022, the per capita appropriation per employee is recommended to be \$11,150.

Self-Insurance	FY19 (act)	FY20 (act)	FY21 (est)	FY22 (est)
Claims Costs	2,580,498	3,459,423	3,295,200	3,218,175
Administrative Costs	978,871	1,056,998	1,180,516	1,128,000
	3,559,369	4,519,424	4,475,716	4,346,175

The approximate \$4.4 million cost of the program would be offset by approximately \$3.4 million in per-employee transfers from the General Fund and Solid Waste fund (\$10,750 per full-time employee), an estimated \$400,000 in premiums paid for dependents and family members by county employees and a supplemental transfer of \$514,000 from the General Fund.

At the end of the year, staff estimate that the Self Insurance Fund would have approximately 33 weeks of medical claims cost in reserve as opposed to the 35 weeks estimated to be held in reserve at the end of the fiscal year. Realistically, staff do not anticipate incurring the full amount of estimated claims cost as Transylvania County’s employee health plan continues to see claims growth significantly below the national and state average, as you can see from the actual and estimated totals for FY 18 through FY 20. However, to plan conservatively, the claims cost estimate is based on national and state market trends and not local trends.

For additional information on the Self Insurance Fund, please see the Self Insurance Fund table in the appendices.

RETIREE HEALTH PLAN FUNDS

Employees with ten years of service in the year 2006 were offered a onetime choice between participating in the County's health plan after they retired or receiving \$1,500 contributed to a 457 deferred compensation plan annually. Employees who entered county service after this choice was initially offered only receive the deferred compensation benefit after 5 years of service.

As employees continue to age out of retiree health plan, we expect the liability to continue to decline as it has over the course of the last four fiscal years. We anticipate approximately \$438,000 of expenditures over fiscal 2022, roughly stable against FY 2021 and FY 2022.

There are currently 57 members of the plan, 22 retirees receiving benefits and 35 employees eligible to receive benefits in future years. By FY2028, we estimate that fewer than 15 former staff will still be eligible to receive the retiree health benefit and beyond FY 2029 the pool of eligible employees will rapidly shrink, and the plan will be closed.

LAW ENFORCEMENT SPECIAL SEPARATION ALLOWANCE FUND

The County administers a public employee retirement system (the "Separation Allowance"), a single employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to 0.85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. This is a requirement of N.C. General Statutes Chapter 143, Article 12 D which extends this benefit to sworn law enforcement officers.

Staff recommend a contribution to this fund of \$150,000 to meet the County's pension needs for FY 2021 based on the increase in liability reflected in the most recent actuarial report.

SOLID WASTE ENTERPRISE FUND

In FY 2022, the Solid Waste Department will need to take steps to begin implementation of the Board-adopted plan for Woodruff landfill operations to continue over the next fifty years. In FY 2021, staff recommended a stability budget while continuing landfill operations was evaluated against closing the landfill and shifting to a transfer station model where trash is taken out of County.

In either model, there were significant costs that outpace the projected revenues over a similar time. At the same time, current revenues are insufficient to meet the needs of landfill operations or respective collection center operations.

The primary method for financing Solid Waste operations, since 1997, has been a user fee system, which was adopted as an alternative to a solid waste availability fee issued through the property tax billing process. These fees were distributed in two ways – either through costs of entering the primary landfill facility (crossing the scales and being weighed and being charged a tipping fee) or by utilizing a collection center (where \$1.50 was charged per sticker applied to a bag of household trash.)

Since that time, revenues have not been sufficient to cover the annual operating costs of the Transylvania County landfill. Based on available financial records, the operating revenues have covered the annual operating costs of the landfill in only two of the past twenty years. When you isolate by cost center, neither the sticker fees levied at the collection center offset the cost of offering collection centers and the tipping fee does not offset the cost of operating the primary landfill facility.

The difference has been made up through a transfer from the General Fund necessary to offset this difference, which has meant functions of County government traditionally supported by ad valorem property taxes have been held back in lieu of adjusting fees.

Balancing the Solid Waste Fund's budget would prove difficult through increasing user fees – we have raised our tipping fees to be comparable with nearby counties and have seen landfill users migrate to using solid waste disposal in other regions as our local tipping fee has gone up. Similarly, increasing the sticker cost would raise the amount of cash that currently flows through collection centers and would need to be addressed through additional staff to maintain an adequate system of record keeping and internal financial control.

For this reason, the recommendation is to implement an availability fee on improved parcels that are not within the incorporated boundaries of the City of Brevard and Town of Rosman and discontinue the sticker pay-as-you-throw system. Similarly, we would be able to lower tipping fees to offset the cost on private haulers that provide these services to the citizen. One unusual element of the County's pay-as-you-throw system is that most solid waste operations in rural areas are not able to pay for themselves in this way – our fee system is more like urban areas with large populations than it is for rural areas, which frequently rely on availability fees to offset the cost of running a landfill with a rural population.

REVENUES	2020 ACTUAL	2021 REVISED	2022 RECOMMENDED
Other Taxes	\$ -	\$ -	\$ 2,653,910.00
Investment Earnings	\$ 130,697.00	\$ 40,000.00	\$ 50,000.00
Misc. Revenue	\$ 265.00	\$ 9,650.00	\$ 9,650.00
Sales & Services	\$ -	\$ 500.00	\$ -
Transfers In	\$ 147,000.00	\$ 570,150.00	\$ -
Other Financing	\$ -	\$ 257,994.00	\$ 320,100.00
Operating Revenues	\$ 1,874,375.00	\$ 2,032,100.00	\$ 1,009,300.00
Non-Operating Rev.	\$ 59,145.00	\$ 64,000.00	\$ 75,000.00
	\$ 2,211,482.00	\$ 2,974,394.00	\$ 4,117,960.00

If the Town of Rosman and City of Brevard are amenable to reducing the fees they charge for landfill fees, the County would suspend tipping fees for those municipalities. This would allow the municipalities to only charge a fee to collect and deliver trash to the landfill, rather than collect, deliver and pay a cost to the County for this service. This would simplify the revenue streams for landfill operations are all parties and reduce the necessary financial day to day work.

EXPENSES	2020 ACTUAL	2021 REVISED	2022 RECOMMENDED
Personnel Costs	\$ 1,204,813.00	\$ 1,283,890.00	\$ 1,186,529.00
Contracted Services	\$ 378,524.00	\$ 411,276.00	\$ 874,980.00
Operating Expenses	\$ 253,797.00	\$ 376,880.00	\$ 405,750.00
Maintenance & Repairs	\$ 248,489.00	\$ 301,000.00	\$ 301,000.00
Utilities	\$ 11,834.00	\$ 800.00	\$ 800.00
Remittances	\$ 48,674.00	\$ 54,000.00	\$ 55,000.00
Equipment	\$ 2,000.00	\$ 5,746.00	\$ 19,546.00
Capital Outlay	\$ 222,174.00	\$ 522,970.00	\$ 864,620.00
Special Projects	\$ 10,600.00	\$ 13,500.00	\$ 17,900.00
Employee Development	\$ 6,715.00	\$ 4,332.00	\$ 4,500.00
Transfers Out	\$ -	\$ -	\$ 137,335.00
Closure Costs	\$ 249,624.00	\$ -	\$ 250,000.00
	\$ 2,637,244.00	\$ 2,974,394.00	\$ 4,117,960.00

The primary need for increased expenditures in the Solid Waste fund is the need to begin permitting, design and site preparation for additional landfill cells, consistent with the Board's decision to continue landfill operations rather than begin to scale down and close landfill operations.

FIRE SERVICE DISTRICTS FUND

Individual volunteer fire departments and rescue agencies have requested a total of \$5.3 million in resources for FY 2022. Transylvania County has eight fire service districts which are also used as special tax levies to support these services. As the service districts are optimized for response time, there continues to be a significant disparity between the ability of each district's tax base to raise tax revenue and the fiscal needs of each agency.

In the past two fiscal years, the Board of County Commissioners have implemented a single standard rate tax levy across all service districts while approving a separate expense budget for each fire and rescue agency. The difference between this standard levy and the expense budget for each agency was supplemented by the General Fund.

However, in these fiscal years, there was not a dedicated revenue source, so the resources used were pulling from resources that could have otherwise gone to other functions of County government via fund balance transfer. The revenue neutral tax rate, required to be disclosed in this budget, is insufficient to meet the needs of any requesting agency on its own.

This is made more difficult by the disparities between the tax base. In some districts, there is a variance between the number of improved parcels (businesses and homes) and the overall tax base. For, example, Sylvan Valley II represents 19% of the total tax base of these special service districts, but 24% of improved parcels. In contrast, the Lake Toxaway district represents 32% of the taxable value of districts, but only 19% of improved parcels. This variance is explained by differences in market value of real property.

County staff have assessed fire department requests for accuracy, and they will be added to a summary document for Board consideration. After consultation with the Fire Chief Association leadership, management recommends a common district rate at \$.05 with the balance coming from the General Fund. The recommended budget has \$.024 for this purpose based on the supplement required to fund the approved FY 21 budgets.

EMERGENCY TELEPHONE SYSTEM FUND

The Emergency Telephone System Fund serves to channel restricted intergovernmental revenues from the State of North Carolina to local governments operating 911 systems. Transylvania County receives some funds, which it expends to pay for equipment necessary to operate the 911 communications system. In keeping with the previously approved consolidation of dispatch operations under the County government, the Emergency Telephone System Fund contains no planned expenditures for the City of Brevard.

The total recommended expenditures on the 911 system are \$374,086 on equipment and software necessary for the day to day needs of the 911 system, offset by \$374,086 in anticipated revenues.

NARCOTICS TASK FORCE FUND

Management recommends an appropriation of \$7,500 in the Narcotics Task Force fund, to offset some costs of undercover law enforcement operations in FY 2022. This is offset through a combination of restricted unauthorized substances taxes and a small appropriation of fund balance.

The Narcotics Task Force Fund in FY 2021 also contained appropriations related to the contract between the task force and the Brevard Alcoholic Beverage Control Board. It is expected that the Brevard ABC board will sever this contract on 6/30/21 unless an agreement is reached.

MISCELLANEOUS SPECIAL REVENUE FUNDS

There are three smaller special revenue funds operated by the County under this designation, which do not account for the use of locally controlled resources and their recommended appropriations are described here.

Management recommends an appropriation of \$145,000 in the Representative Payee Fund, an estimate drawn from historical averages of the inflows and outflows of resources belonging to individuals in the care of the Department of Social Services. These activities are fully funded through the resources owned and held in trust for those in DSS care.

Management recommends an appropriation of \$80,000 in the Fines and Forfeitures fund, generated by payments made by the Clerk of Superior Court and held temporarily in trust until transferred to Transylvania County Schools. This is based on historical averages and may need to be adjusted once Court operations return to normal.

Management recommends an appropriation of \$42,000 in the Deed Stamp fund, funded by a 1.5% earmark of revenues collected by certain activities of the Register of Deeds and transmitted to the Department of State Treasurer monthly.

SUMMARY OF FINANCIAL POLICIES

The following are excerpts from the adopted policies of the Transylvania County Board of County Commissioners and do not represent the full financial policies and procedures of Transylvania County Government.

Budget Policy

The County shall adhere to the Local Government Budget and Fiscal Control Act (LGBFCA), NCGS §159-7:17, to prepare a balanced budget. A balanced budget, defined by statute, is when the sum of estimated net revenues and appropriated fund balance is equal to appropriations. The Town's Annual Budget Ordinance shall be adopted by each July 1, for the period July 1 to June 30, making appropriations and levying taxes for the budget year.

The Board approves all budget amendments except for those that fall under the following criteria, which are left to a system of dual control between the County Manager and Finance Officer:

- 1.) The County Manager may initiate or approve transfers within departments on a line-item basis without a report being required.
- 2.) The County Manager may initiate or approve transfers up to \$50,000 from one department to another within the General Fund. Reports on transfers exceeding \$10,000 will be provided to the Board on a quarterly basis and entered into the minutes.
- 3.) The County Manager may initiate transfers of up to \$50,000 from the General Fund to another fund within the budget ordinance. 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.

Investment Policy

The County's priorities for investments are safety, liquidity, and yield with the emphasis on safety of principal and timely payment of all County liabilities. Staff manages the County's funds in conjunction with the County's investment and financial advisers in accordance with guidelines established by N.C.G.S. §159-30.

Per the County's investment agreement with its official depository, its wealth management policy is investing only in short-term investment instruments to maximize liquidity.

All banks that hold Transylvania County deposits must collateralize those deposits using the pooling method as required by N.C.G.S. § 159-30 and are designated by the Transylvania County Board of Commissioners as an official depository. The Board updates its approved list of depositories each year with each Transylvania County budget ordinance.

Fund Balance Policy

The County complies with the directive of the North Carolina Local Government Commission directive to maintain a fund balance of at least eight percent of the total expenditures authorized in the General Fund.

The Board of County Commissioners has not adopted a formal fund balance policy beyond that required by the North Carolina Local Government Commission.

Debt Policy

The Board of County Commissioners does not have an adopted debt policy but has strived to keep the debt service paid as an annual component of the Transylvania County budget low.

Summary of Accounting Methodology Changes:

County Finance has included the following accounting changes:

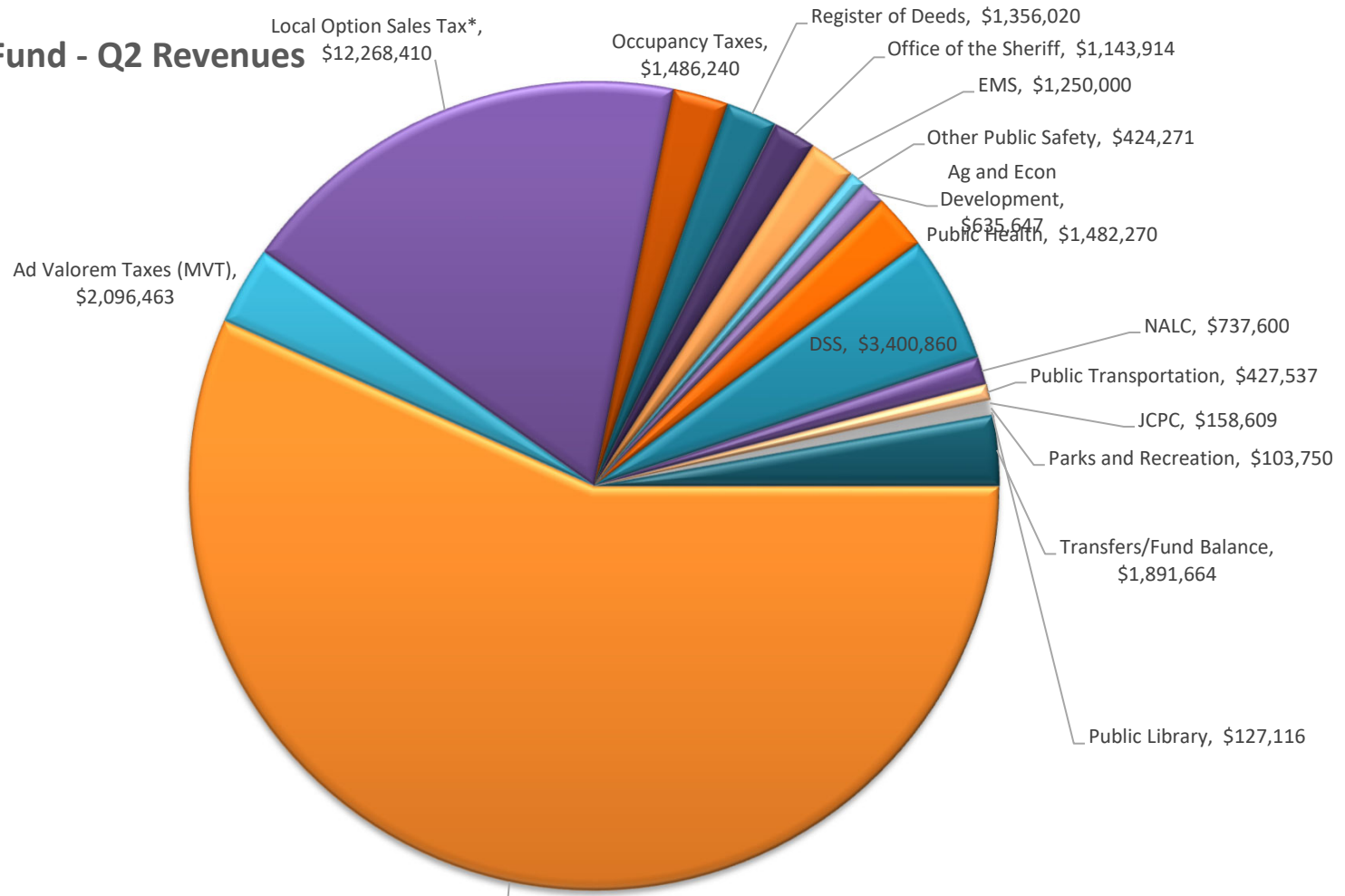
- Utility payments, telecommunication billings and certain other expenses have been fully centralized in the Central governmental Services budget line items, under the umbrella of County Administration. This aligns standard accounting practices with best management practices for controlling costs.
- The budget now includes appropriations in the General Fund to reflect billing the Solid Waste Fund and the Tourism Development Authority for costs incurred by support staff who are compensated by the General Fund.

Section 3
PROPOSED GENERAL FUND REVENUES

General Fund - Revenues by Function

	2020	2021	2022	▲	
	Actuals	Rev. Budget	Recommend	(\$1,000)	%
Ad Valorem Taxes (RPP)	\$ 35,737,043	\$ 35,815,015	\$ 37,966,124	2,151	6%
Ad Valorem Taxes (MVT)	\$ 2,064,164	\$ 2,138,259	\$ 2,096,463	(42)	-2%
Local Option Sales Tax*	\$ 9,274,857	\$ 8,893,963	\$ 12,268,410	3,374	38%
Occupancy Taxes	\$ 812,783	\$ 1,176,463	\$ 1,486,240	310	26%
Register of Deeds	\$ 940,178	\$ 983,986	\$ 1,356,020	372	38%
Office of the Sheriff	\$ 1,192,350	\$ 1,252,554	\$ 1,143,914	(109)	-9%
EMS	\$ 1,167,833	\$ 1,400,000	\$ 1,250,000	(150)	-11%
Other Public Safety	\$ 175,173	\$ 448,141	\$ 424,271	(24)	-5%
Ag and Econ Development	\$ 523,639	\$ 551,500	\$ 635,647	84	15%
Public Health	\$ 1,215,872	\$ 1,814,207	\$ 1,482,270	(332)	-18%
DSS	\$ 3,433,853	\$ 3,479,276	\$ 3,400,860	(78)	-2%
NALC	\$ 672,140	\$ 721,100	\$ 737,600	17	2%
Public Transportation	\$ 310,114	\$ 489,339	\$ 427,537	(62)	-13%
JCPC	\$ 120,792	\$ 158,609	\$ 158,609	-	0%
Parks and Recreation	\$ 65,072	\$ 74,050	\$ 103,750	30	40%
Public Library	\$ 113,715	\$ 129,083	\$ 127,116	(2)	-2%
Transfers/Fund Balance	\$ 384,590	\$ 4,555,936	\$ 1,891,664	(2,664)	-58%
Miscellaneous Revenues	\$ 908,305	\$ 1,368,733	\$ 934,707	(434)	-32%
Total GF Revenues	59,112,473	65,450,214	67,891,202	2,441	4%

General Fund - Q2 Revenues



- Ad Valorem Taxes (RPP)
- Ad Valorem Taxes (MVT)
- Local Option Sales Tax*
- Occupancy Taxes
- Register of Deeds
- Office of the Sheriff
- EMS
- Other Public Safety
- Ag and Econ Development
- Public Health
- DSS
- NALC
- Public Transportation
- JCPC
- Parks and Recreation
- Public Library
- Transfers/Fund Balance

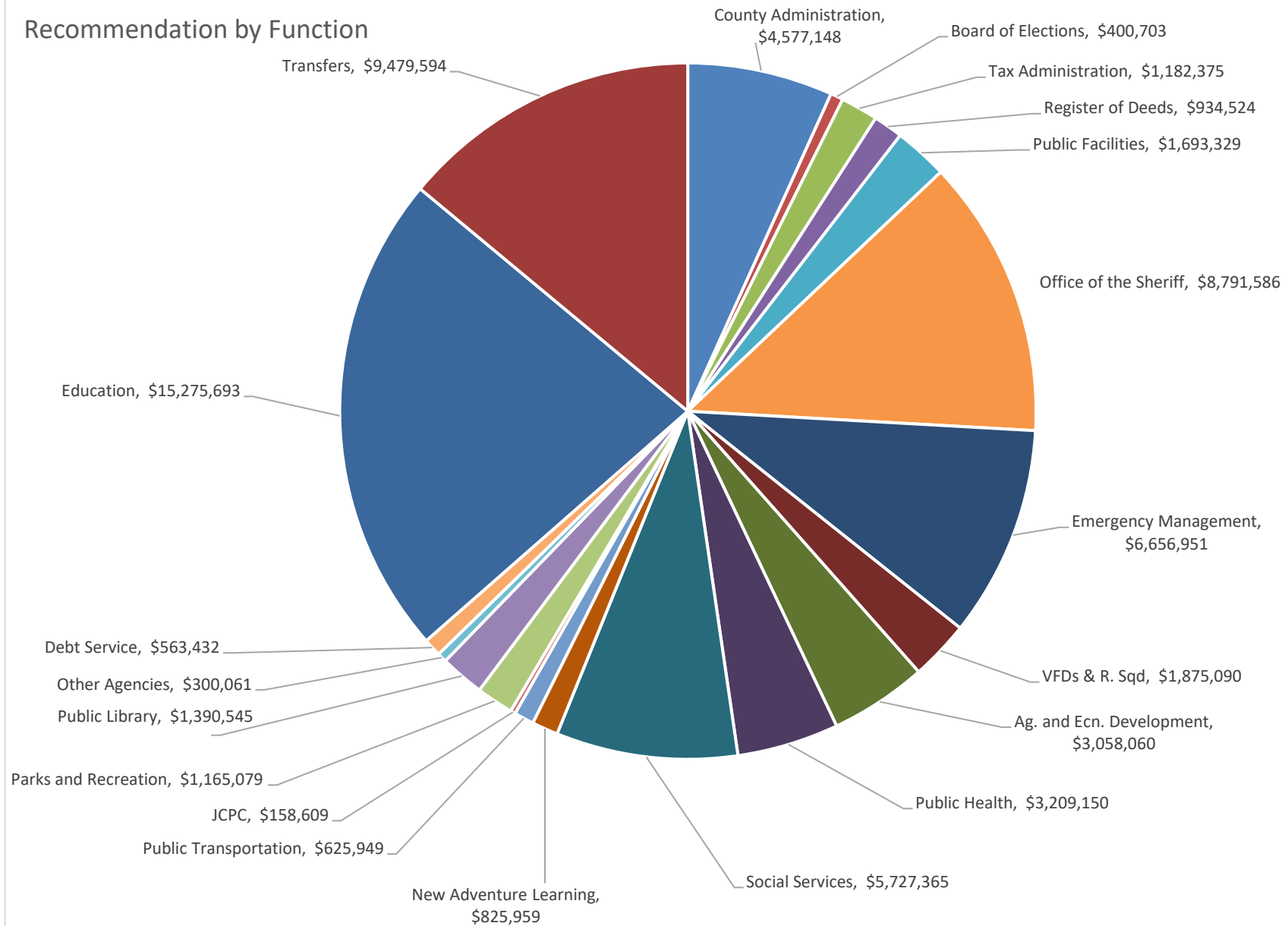
General Fund - Expenditures by Function

	2020	2021	2022	2022	PY Change		Rec. Adjustments	
	Actuals	Rev. Budget	Request	Recommend	(\$10k)	%	(\$10k)	%
County Administration	\$ 3,728,908	\$ 5,424,313	\$ 4,615,497	\$ 4,577,148	(85)	-16%	(4)	-1%
Board of Elections	\$ 535,177	\$ 603,310	\$ 468,433	\$ 400,703	(20)	-34%	(7)	-14%
Tax Administration	\$ 1,171,248	\$ 1,255,041	\$ 1,248,790	\$ 1,182,375	(7)	-6%	(7)	-5%
Register of Deeds	\$ 828,447	\$ 794,448	\$ 890,719	\$ 934,524	14	18%	4	5%
Public Facilities	\$ 1,877,504	\$ 1,931,244	\$ 1,732,342	\$ 1,693,329	(24)	-12%	(4)	-2%
Office of the Sheriff	\$ 8,041,618	\$ 8,483,129	\$ 8,978,200	\$ 8,791,586	31	4%	(19)	-2%
Emergency Management	\$ 5,320,594	\$ 5,727,210	\$ 8,080,726	\$ 6,656,951	93	16%	(142)	-18%
VFDs & R. Sqd	\$ 1,779,593	\$ 1,843,507	\$ 767,639	\$ 1,875,090	3	2%	111	144%
Ag. and Ecn. Development	\$ 1,759,611	\$ 2,882,555	\$ 2,645,725	\$ 3,058,060	18	6%	41	16%
Public Health	\$ 2,852,350	\$ 3,617,177	\$ 3,515,480	\$ 3,209,150	(41)	-11%	(31)	-9%
Social Services	\$ 5,285,921	\$ 5,933,121	\$ 5,762,887	\$ 5,727,365	(21)	-3%	(4)	-1%
New Adventure Learning	\$ 850,409	\$ 870,035	\$ 867,711	\$ 825,959	(4)	-5%	(4)	-5%
Public Transportation	\$ 361,923	\$ 629,652	\$ 672,154	\$ 625,949	(0)	-1%	(5)	-7%
JCPC	\$ 118,939	\$ 158,609	\$ 158,609	\$ 158,609	-	0%	-	0%
Parks and Recreation	\$ 943,713	\$ 963,171	\$ 1,235,387	\$ 1,165,079	20	21%	(7)	-6%
Public Library	\$ 1,359,628	\$ 1,441,087	\$ 1,399,843	\$ 1,390,545	(5)	-4%	(1)	-1%
Other Agencies	\$ 283,122	\$ 245,361	\$ 293,061	\$ 300,061	5	22%	1	2%
Debt Service	\$ 495,748	\$ 6,635,729	\$ 579,352	\$ 563,432	(607)	-92%	(2)	-3%
Education	\$ 14,795,992	\$ 15,112,615	\$ 16,167,692	\$ 15,275,693	16	1%	(89)	-6%
Transfers	\$ 666,250	\$ 690,150	\$ 10,687,758	\$ 9,479,594	879	1274%	(121)	-11%
Total GF Revenues	53,056,695	65,241,464	70,768,005	67,891,202	1,483	27.96%		

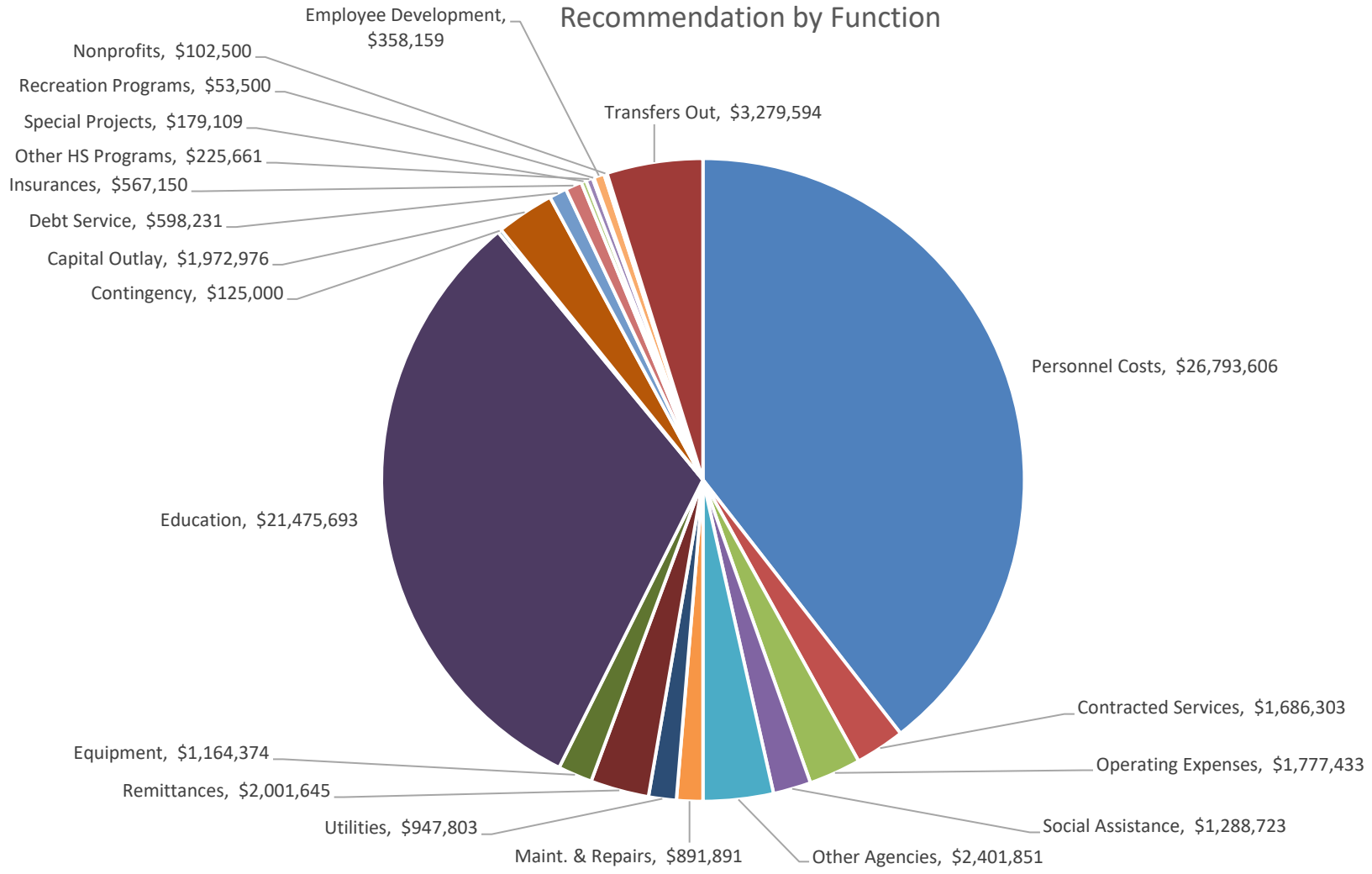
General Fund - Expenditures by Type

	2020	2021	2022	2022	2022 v 2021		Rec. Adjustments	
	Actual	Budget	Request	Recommend	(10k)	%	(10k)	%
Personnel Costs	\$ 24,215,224	\$ 25,770,581	\$ 26,904,095	\$ 26,793,606	\$ 102.30	3.8%	\$ (11.0)	0%
Contracted Services	\$ 1,144,321	\$ 1,574,146	\$ 1,767,517	\$ 1,686,303	\$ 11.22	6.7%	\$ (8.1)	-5%
Operating Expenses	\$ 1,484,969	\$ 2,244,537	\$ 1,957,011	\$ 1,777,433	\$ (46.71)	-26.3%	\$ (18.0)	-10%
Social Assistance	\$ 1,230,024	\$ 1,458,817	\$ 1,288,723	\$ 1,288,723	\$ (17.01)	-13.2%	\$ -	0%
Other Agencies	\$ 2,343,173	\$ 2,340,768	\$ 1,314,900	\$ 2,401,851	\$ 6.11	2.5%	\$ 108.7	45%
Maint. & Repairs	\$ 559,270	\$ 775,293	\$ 944,626	\$ 891,891	\$ 11.66	13.1%	\$ (5.3)	-6%
Utilities	\$ 656,093	\$ 1,009,735	\$ 1,025,758	\$ 947,803	\$ (6.19)	-6.5%	\$ (7.8)	-8%
Remittances	\$ 430,191	\$ 1,568,582	\$ 1,496,565	\$ 2,001,645	\$ 43.31	21.6%	\$ 50.5	25%
Equipment	\$ 1,117,804	\$ 1,248,813	\$ 1,261,639	\$ 1,164,374	\$ (8.44)	-7.3%	\$ (9.7)	-8%
Education	\$ 14,910,921	\$ 15,227,544	\$ 22,482,621	\$ 21,475,693	\$ 624.81	29.1%	\$ (100.7)	-5%
Contingency	\$ -	\$ 976,189	\$ 250,000	\$ 125,000				
Capital Outlay	\$ 2,573,616	\$ 2,214,138	\$ 3,441,300	\$ 1,972,976	\$ (24.12)	-12.2%	\$ (146.8)	-74%
Debt Service	\$ 380,819	\$ 6,520,800	\$ 499,222	\$ 598,231	\$ (592.26)	-990.0%	\$ 9.9	17%
Insurances	\$ 506,374	\$ 579,672	\$ 570,550	\$ 567,150	\$ (1.25)	-2.2%	\$ (0.3)	-1%
Special Projects	\$ 144,578	\$ 296,938	\$ 265,909	\$ 179,109	\$ (11.78)	-65.8%	\$ (8.7)	-48%
Other HS Programs	\$ 187,090	\$ 226,510	\$ 210,661	\$ 225,661	\$ (0.08)	-0.4%	\$ 1.5	7%
Recreation Programs	\$ 40,465	\$ 34,200	\$ 58,200	\$ 53,500	\$ 1.93	36.1%	\$ (0.5)	-9%
Employee Development	\$ 234,513	\$ 386,550	\$ 395,450	\$ 358,159	\$ (2.84)	-7.9%	\$ (3.7)	-10%
Nonprofits	\$ 231,000	\$ 97,500	\$ 145,500	\$ 102,500	\$ 0.50	4.9%	\$ (4.3)	-42%
Transfers Out	\$ 666,250	\$ 690,150	\$ 4,487,758	\$ 3,279,594	\$ 258.94	79.0%	\$ (120.8)	-37%
Total GF Revenues	\$ 53,056,695	65,241,463	70,768,005	67,891,202				

Recommendation by Function



Recommendation by Function



SUMMARY OF CAPITAL INVESTMENT

The County Manager recommends only 76% percent of capital requests be funded in the upcoming year, consistent with the County's prioritization of high impact projects and holding of certain projects that may qualify through a different revenue source. In the General Fund in particular, multiple communication tower refurbishments are not recommended in anticipation staff may be able to pair these refurbishments with private companies undertaking broadband expansion and pay for them using American Rescue Plan funding levels. For Transylvania County Schools, the recommended appropriations are tied to proposed projects net of emergency repairs which have been budgeted in the Education Capital fund but have not been requested.,

For additional detail, please see the full five-year capital plan outlined in the appendices.

Staff do not believe that the proposed capital outlay will materially increase the operating costs of County government. Some capital outlay will reduce operational expenses related to maintenance.

DEBT SERVICE SUMMARY

Transylvania County's debt is limited in part by a statutory limit imposed by NC G.S. 159-55 (which caps a County's outstanding debt at eight percent of the appraised value of the County in a given year) and limited also by the will of the voters of Transylvania County who are given the ability to vote via referendum on large scale projects proposed to be financed by general obligation bonds.

In FY 2021, the estimated assessed value is \$6,856,843,000, which leaves the County with an estimated legal debt limit of \$548,547,440. The County currently has four outstanding debts:

- A 2008 installment financing agreement related to the construction of the Transylvania County Public Safety Facility with \$457,656.42 outstanding as of July 1, 2021.
- A 2010 Qualified School Construction Bond related to the CTE facility at Rosman High School with \$103,627.54 outstanding as of July 1, 2021.
- A 2015 Installment Financing agreement related to the renovation of the County's new \$1,027,896.96 outstanding as of July 1, 2021.
- A 2021 lease-purchase of power-lift beds for EMS-operated ambulances with an annual payment of \$96,000 with four remaining years on the lease term.

The total projected debt service payment for Transylvania County in 2022 will be \$563,432 for governmental services.

A still pending item is the County's issuance of \$68,000,000 of general obligation school construction bonds to finance the improvements for high schools in Transylvania County.

FUND BALANCE SUMMARY

TRANSYLVANIA COUNTY YEAR-END FUND BALANCE GENERAL FUND FISCAL YEARS 2020 through 2022

	<i>Actual</i>	<i>Estimate</i>	<i>Estimate</i>
	2020	2021	2022
<i>Nonspendable</i>	5,019,685	-	-
<i>Restricted</i>	4,513,568	4,800,000	4,650,000
<i>Committed</i>	4,727,420	5,100,000	5,200,000
<i>Assigned</i>	13,767,414	12,600,700	14,500,7000
<i>Unassigned</i>	<u>5,485,888</u>	<u>7,915,837.00</u>	<u>8,200,000</u>
	33,513,795	30,416,537	\$32,550,700

We expect that with conservative budget estimates that the County’s general fund unassigned balance will dip slightly in the current year, when controlling for board policy to assign towards capital projects whenever possible. The largest question in FY 2022 will be what decisions the Board makes towards continuing to fund the general obligation school bond projects at the end of this fiscal year, and what we do in the next fiscal year regarding debt timing.

The major trends driving these changes are as follows:

- The upcoming general obligation school bond projects will increase restricted fund balance because higher expenses mean that the County must have a higher level of fund balance restricted (and not spendable). However, this increase appears to be delayed until FY 2023 given delays in the construction schedule.
- The County’s dedicated \$2,400,000 to meet future capital need is preserved in the FY 2022 budget, having been suspended to meet the needs of FY 2021.

TRANSYLVANIA COUNTY YEAR-END NET POSITION

SOLID WASTE FUND FISCAL YEARS 2020 through 2022

	<i>Actual</i> 2020	<i>Estimate</i> 2021	<i>Estimate</i> 2022
<i>Restricted</i>	2,917,459	3,267,459	3,617,459
<i>Unrestricted</i>	2,089,329	2,111,651	2,172,651
	<u>5,006,788</u>	<u>5,379,110</u>	<u>5,790,110</u>

Presented consistent with the County's comprehensive annual financial report is the net position (or "fund balance" when used to refer to governmental funds as opposed to enterprise funds.)

Implementing the proposed solid waste availability fee will reverse the previously noted decline in the Solid Waste Enterprise fund's net position, when balanced against historical averages for expenditures. This will allow the County to begin to plan, permit and construct additional landfill cells without needing other resources to do so.

These figures do not include the current fully funded post closure accrued liability for the Woodruff and Calvert landfill facilities.

Management makes no representations of the year end fund balances for the other governmental funds, such as the Fire Districts Special Revenue fund or the Emergency Telephone System fund.

Section 4

NEXT STEPS FOR THE TRANSYLVANIA COUNTY BOARD OF COMMISSIONERS

Now that the Manager's Recommended Budget for FY 21 has been delivered as required under state statute, the Commissioners will proceed with workshops. Commissioners will notify the County Manager of any specific items they would like to discuss as a board for possible modification to add to the workshop agenda. Workshops are facilitated by the manager and structured to allow for vetting of any issues and to reach a consensus resolution.

In prior years, Commissioners have elected to use the workshops to discuss the Fire and Rescue Budget Requests and to vet those requests in full without staff recommendation. Commissioners always have the option of requesting a recommendation on the requests for funding from staff. The workshop goal will be to finalize approved budgets so that the budget can be modified to accommodate those approvals.

Staff will provide any adjustments due to new information at the workshop that could modify the recommended budget.

Commissioners may consider the following items for workshop, but are not required to do so:

- 1) Additional discussion on the solid waste revenue structure change

It is anticipated that there are additional items that could impact the budget for FY 22 that will be considered on Spring 2021 agendas. Those include:

- 1) A decision on courthouse facilities including construction, renovation and/or operations.
- 2) A request to allow the Register of Deeds to apply to be a passport agency.
- 3) The county has submitted paperwork to the state to be considered for the tag office service in the county.
- 4) Allocation of the American Rescue Plan Funding once treasury guidance is released.
- 5) Additional adjustments to Public Health after receiving information about a Federal grant stream that was extended past June 30, 2021

The last step in the budget process will be the scheduled public hearings and adoption in June. Following consensus on workshops, the budget will be finalized for public hearing.

Appendix

TRANSYLVANIA COUNTY CAPITAL IMPROVEMENT PROGRAM
for FISCAL YEARS 2022 through 2025

Five-Year Plan Period

		FY22	FY22	FY	FY	FY	FY	FY	Total
		Reg	Rec	2023	2024	2025	2026	TBD	2022-2026
Major Governmental Projects									
GEN	County Courthouse Replacement (downtown)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000,000	\$ 42,000,000
GEN	County Courthouse Replacement (uptown)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,000,000	\$ 38,000,000
SAFETY	EMS Replacement Base	\$ -	\$ -	\$ 1,900,000	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000
SAFETY	EMS/Fire Sylvan Valley Substation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000	\$ 2,400,000
WTR	County-wide Water and Sewer Needs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000,000	\$ 52,000,000
ED	Sylvan Valley Center Expansion	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000	\$ -	\$ 5,000,000
EDU	Transylvania County Schools (7 Campus Needs)	\$ 1,853,841	\$ 1,562,872	\$ 1,671,035	\$ 2,288,985	\$ 2,295,085	\$ -	\$ -	\$ 7,817,977
EDU	Blue Ridge Community College - Rplc Campus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000,000	\$ 28,000,000
General Fund Projects									
AS	Animal Control Officer Vehicle	\$ 48,861	\$ 48,861	\$ -	\$ 49,000	\$ -	\$ 49,000	\$ -	\$ 146,861
AS	Negative Isolation Kennel	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 20,000
AS	CAMET Trailer	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
BUILD	Vehicle Replacement	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 100,000
ELX	Voting Machines	\$ 72,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMM	Generator Monitoring	\$ 25,000	\$ 25,000	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 125,000
COMM	911 Communications Vehicle	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* COMM	Telecommunications Tower Upgrades	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMM	911 Communications Equipment	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
COMM	Radio System Monitoring	\$ 130,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
COMM	Servers	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 200,000
COMM	Simulcast Upgrade	\$ -	\$ -	\$ 400,000	\$ -	\$ 900,000	\$ -	\$ -	\$ 1,300,000
COMM	Radio Console	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
COMM	CAD Workstations	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 180,000
COMM	Microwave Upgrades	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 100,000
COMM	Additional Radio Tower Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
COMM	Miscellaneous System Improvements	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
GEN	Security Camera Upgrades	\$ 60,000	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 200,000
GEN	Access Control Improvements	\$ 96,000	\$ 96,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 296,000
GEN	HVAC Replacements and Upgrades	\$ 100,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 275,000
GEN	Public Safety Exterior Improvements	\$ 20,161	\$ 20,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,161
GEN	Maintenance Facility Shed Roof Addition	\$ 11,760	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000
GEN	Fire Alarm Panel Replacements (All Facilities)	\$ 25,940	\$ 25,940	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 50,940
GEN	Detention Center Security Projects	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 150,000
GEN	CS Building Learning Lab/Kitchen	\$ 28,000	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ 28,000
GEN	New Adventure Roof Replacement	\$ -	\$ -	\$ 60,500	\$ -	\$ -	\$ -	\$ -	\$ 60,500
GEN	Public Safety Electric/Lightning Projects	\$ 75,000	\$ 75,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 135,000
GEN	Courthouse Privacy Fencing	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
GEN	Parking Lot Repairs/Resurfacing	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 155,000
GEN	Bobcat (Requested in Maint, Budgeted in SW)	\$ 70,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAINT/GR	Mowers	\$ 15,300	\$ 15,300	\$ 15,300	\$ 22,000	\$ -	\$ -	\$ -	\$ 52,600
MAINT/GR	Vehicle Replacement	\$ -	\$ -	\$ 90,000	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 180,000
MAINT/GR	Gator	\$ -	\$ -	\$ -	\$ -	\$ 14,500	\$ -	\$ -	\$ 14,500
P&R	Silvermont Roof Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
P&R	Silvermont Water mitigation/erosion control	\$ 78,500	\$ 78,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,500
P&R	Silvermont Walking Path repair/paving	\$ 76,000	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,000
P&R	Silvermont Carriage House Restroom Renovation	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
P&R	Silvermont Master Plan (Remaining Phases)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,260,000	\$ 1,260,000

P&R	ADA Park Improvements	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
P&R	Rosman Community Park Trail	\$ 12,050	\$ 12,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,050
P&R	Cantilever Shades for Both Parks	\$ 15,500	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000
P&R	Parks and Rec. MP - New Community Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000,000	\$ 8,000,000
P&R	Parks and Rec. MP - Multi. Gen Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000,000	\$ 19,000,000
P&R	Parks and Rec. MP - Blueways	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
PLN	UDO Consultant	\$ -	\$ -	\$ 37,500	\$ 37,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
PLN	Small Area Plan Consultant	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 40,000
PH	Vehicles	\$ 71,500	\$ 26,000	\$ 26,000	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,000
SS	Vehicle	\$ 24,336	\$ 24,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,336
LIB	Cantilever Shade for Amphitheater Stage	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
LIB	Branch Library Facility	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
LIB	Bookmobile	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
LIB	Server and Projection System	\$ -	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000
LIB	Interior Painting	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
TRANS	Bus Shelters and Benches	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
TRANS	Van Replacement	\$ -	\$ -	\$ 93,500	\$ 59,000	\$ 73,820	\$ 132,820	\$ -	\$ -	\$ -	\$ 359,140
TRANS	Van Upgrades and Cameras	\$ 37,355	\$ 37,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,355
TAX	Vehicle Replacement	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 120,000
TAX	Pictometry	\$ 24,030	\$ 24,030	\$ 24,030	\$ 24,030	\$ 24,030	\$ 24,030	\$ -	\$ -	\$ -	\$ 120,150
EMS	Ambulance Replacement	\$ 406,012	\$ 205,006	\$ 215,256	\$ 226,020	\$ 237,321	\$ 249,187	\$ -	\$ -	\$ -	\$ 1,132,790
EMS	EMS Replacement Equipment	\$ 118,275	\$ 55,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,841
EM	Rescue and Computer Equipment Upgrades	\$ 92,000	\$ -	\$ 50,000	\$ 15,000	\$ 40,000	\$ 35,000	\$ -	\$ -	\$ -	\$ 140,000
SHER	Crime Scene Processing Trailer	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SHER	UTV	\$ 23,553	\$ 23,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,553
SHER	Patrol Vehicles and Service Trucks	\$ 472,716	\$ 405,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 405,498
SHER	Vehicle Equipment	\$ 273,700	\$ 263,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,200
Solid Waste Fund Equipment and Projects											
SWF	Landfill Closure - Phase 1/2/3	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
SWF	Landfill Closure - Phase 4/5/6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 4,000,000
SWF	Expansion of Landfill - Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300,000	\$ -	\$ -	\$ -	\$ 5,300,000
SWF	Vehicle Replacement	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
SWF	Refurb CAT Compactor 826H, Unit 30 (2015)	\$ 365,413	\$ 365,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365,413
SWF	Refurb Volvo Art. Dump Truck Unit 16, (2004)	\$ 142,548	\$ 142,548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,548
SWF	Refurbish Mack Truck Unit 102	\$ 89,691	\$ 89,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,691
SWF	Refurbish Mack Truck Unit 104	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
SWF	Road Construction	\$ 59,500	\$ 59,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,500
SWF	Pave Connestee Collection Center	\$ 44,706	\$ 44,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,706
SWF	Pave PFCC Lower Lot	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
SWF	Roll Off Boxes	\$ 30,000	\$ 30,000	\$ 15,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
SWF	Replace Plastic Compactor	\$ 17,500	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500
SWF	Bobcat (Requested in Maint, Budgeted in SW)	\$ -	\$ 70,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,100
SWF	Collection Center Upgrades/MRF	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
SWF	Large Dozer Unit 22 Replacement	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
SWF	Tanker Truck Unit 112, Replacement	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
SWF	Roll Off Truck Replacement 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
SWF	Groundwater Extraction unit	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
SWF	Refurb Volvo Trackhoe - Unit 14 (2017)	\$ 41,304	\$ 41,304	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,304
SWF	Refurb CAT D6 Dozer - Unit 19 (2017)	\$ 60,276	\$ 60,276	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 235,276
SWF	Solid Waste Routine Maintenance/Repairs of Equipment	\$ 324,162	\$ 324,162	\$ 333,887	\$ 344,000	\$ 354,000	\$ 365,000	\$ -	\$ -	\$ -	\$ 1,721,049
Totals		\$ 6,332,390	\$ 4,804,703	\$ 10,715,008	\$ 4,879,535	\$ 6,638,756	\$ 13,695,037	\$ 191,760,000	\$ 232,493,039		

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Transylvania County, NC
NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Automation Enhancement Fund	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Sales & Services	.00	-22,361.00	.00	-29,765.00	-29,765.00	.00
Other Financing	.00	-14,771.00	-8,377.00	-8,377.00	-8,377.00	.00
Special Projects	.00	37,132.00	38,142.00	38,142.00	38,142.00	.00
TOTAL Automation Enhancement	.00	.00	29,765.00	.00	.00	.00

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

LEO Separation Fund	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Transfers In	-75,000.00	-120,000.00	-120,000.00	-120,000.00	-120,000.00	.00
Other Financing	-100,000.00	.00	.00	.00	-57,612.00	.00
Personnel Costs	130,000.00	120,000.00	177,612.00	177,612.00	177,612.00	.00
Transfers Out	45,000.00	.00	.00	.00	.00	.00
TOTAL LEO Separation Fund	.00	.00	57,612.00	57,612.00	.00	.00

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Retiree Health Insurance	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Investment Earnings	-25,000.00	.00	.00	.00	.00	.00
Transfers In	-209,501.00	-430,603.00	-430,603.00	-430,603.00	-430,603.00	.00
Other Financing	-79,797.00	.00	.00	.00	.00	.00
Special Projects	.00	120,000.00	120,000.00	120,000.00	120,000.00	.00
Medical Claims	253,899.00	200,000.00	200,000.00	200,000.00	200,000.00	.00
Employee Premiums	-33,925.00	-32,000.00	-32,000.00	-32,000.00	-32,000.00	.00
Administrative Costs	94,324.00	142,603.00	142,603.00	142,603.00	142,603.00	.00
TOTAL Retiree Health Insuran	.00	.00	.00	.00	.00	.00

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Court Facility Special Revenue	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Restricted Gov. Rev.	.00	-17,800.00	-25,000.00	-25,000.00	-25,000.00	.00
Special Projects	.00	17,800.00	25,000.00	25,000.00	25,000.00	.00
TOTAL Court Facility Special	.00	.00	.00	.00	.00	.00

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Self Insurance Fund	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Investment Earnings	-35,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	.00
Transfers In	.00	.00	.00	.00	-514,491.00	.00
Other Financing	-147,319.00	-175,445.00	-312,131.00	-514,491.00	.00	.00
Operating Expenses	.00	.00	.00	.00	1,100,000.00	.00
Medical Claims	3,352,579.00	3,100,000.00	3,100,000.00	3,100,000.00	3,218,175.00	.00
Employee Premiums	-616,094.00	-400,000.00	-400,000.00	-481,600.00	-481,600.00	.00
Administrative Costs	1,159,764.00	1,100,000.00	6,330.00	1,100,000.00	.00	.00
Employer Contrib.	-3,870,000.00	-3,780,555.00	-3,643,869.00	-3,363,909.00	-3,482,084.00	.00
Wellness Center	160,070.00	180,000.00	180,000.00	180,000.00	180,000.00	.00
TOTAL Self Insurance Fund	4,000.00	4,000.00	-1,089,670.00	.00	.00	.00

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NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Sylvan Valley FSD	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Ad Valorem Tax, Net	-488,730.00	-536,166.00	-445,719.00	.00	-540,040.00	.00
Fire Departments	410,692.00	407,065.00	366,901.00	366,901.00	407,065.00	.00
Transfers to Reserve	78,038.00	129,101.00	78,818.00	.00	132,975.00	.00
TOTAL Sylvan Valley FSD	.00	.00	.00	366,901.00	.00	.00

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Rosman FSD	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Ad Valorem Tax, Net	-255,566.00	-281,127.00	-242,955.00	.00	-264,450.00	.00
Other Financing	-60,000.00	.00	.00	.00	.00	.00
Fire Departments	315,566.00	281,127.00	747,113.00	.00	264,450.00	.00
TOTAL Rosman FSD	.00	.00	504,158.00	.00	.00	.00

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Little River FSD	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Ad Valorem Tax, Net	-282,666.00	-315,335.00	-267,751.00	.00	-267,755.00	.00
Fire Departments	282,666.00	315,335.00	646,050.00	.00	267,755.00	.00
TOTAL Little River FSD	.00	.00	378,299.00	.00	.00	.00

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NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Connestee FSD	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Ad Valorem Tax, Net	-526,181.00	-582,433.00	-505,843.00	.00	-571,372.00	.00
Fire Departments	526,181.00	582,433.00	891,150.00	.00	571,372.00	.00
TOTAL Connestee FSD	.00	.00	385,307.00	.00	.00	.00

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Transylvania County, NC
NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Cedar Mtn FSD	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Ad Valorem Tax, Net	-77,381.00	-85,550.00	-74,724.00	.00	-77,100.00	.00
Fire Departments	77,381.00	85,550.00	267,521.00	.00	77,100.00	.00
TOTAL Cedar Mtn FSD	.00	.00	192,797.00	.00	.00	.00

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Transylvania County, NC
NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Toxaway FSD	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Ad Valorem Tax, Net	-892,609.00	-999,587.00	-907,157.00	.00	-901,300.00	.00
Other Financing	.00	-50,000.00	.00	.00	.00	.00
Fire Departments	892,609.00	934,859.00	1,107,174.00	.00	884,859.00	.00
Transfers to Reserve	.00	114,728.00	.00	.00	16,441.00	.00
TOTAL Toxaway FSD	.00	.00	200,017.00	.00	.00	.00

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Transylvania County, NC
NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Balsam Grove FSD	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Ad Valorem Tax, Net	-49,554.00	-54,148.00	-47,605.00	.00	-49,850.00	.00
Fire Departments	49,554.00	54,148.00	198,107.00	.00	49,850.00	.00
TOTAL Balsam Grove FSD	.00	.00	150,502.00	.00	.00	.00

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NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

N Transylvania FSD	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Ad Valorem Tax, Net	-69,714.00	-78,207.00	-67,698.00	.00	-78,050.00	.00
Fire Departments	69,714.00	78,207.00	322,400.00	.00	78,050.00	.00
TOTAL N Transylvania FSD	.00	.00	254,702.00	.00	.00	.00

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Solid Waste	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Other Taxes	.00	.00	.00	.00	-2,653,910.00	.00
Investment Earnings	-75,000.00	-40,000.00	-50,000.00	-50,000.00	-50,000.00	.00
Misc. Revenue	.00	-9,650.00	-9,650.00	-9,650.00	-9,650.00	.00
Sales & Services	-50.00	-500.00	-500.00	-500.00	.00	.00
Transfers In	-147,000.00	-570,150.00	-1,537,155.00	-1,537,155.00	.00	.00
Other Financing	-687,108.00	-257,994.00	-250,000.00	-250,000.00	-320,100.00	.00
Carryforward Budget	.00	-55,888.00	.00	.00	.00	.00
Operating Revenues	-2,128,750.00	-2,032,100.00	-2,032,100.00	-2,032,100.00	-1,009,300.00	.00
Non-Operating Revenue	-46,200.00	-64,000.00	-64,000.00	-64,000.00	-75,000.00	.00
Personnel Costs	1,232,844.00	1,283,890.00	1,187,732.00	1,186,529.00	1,186,529.00	.00
Contracted Services	511,958.00	411,276.00	874,980.00	874,980.00	874,980.00	.00
Operating Expenses	391,875.00	396,300.00	405,750.00	405,750.00	405,750.00	.00
Maint. & Repairs	361,000.00	301,000.00	301,000.00	301,000.00	301,000.00	.00
Utilities	32,420.00	800.00	800.00	800.00	800.00	.00
Remittances	54,000.00	54,000.00	55,000.00	55,000.00	55,000.00	.00
Equipment	36,758.00	5,746.00	19,546.00	19,546.00	19,546.00	.00
Capital Outlay	440,057.00	522,970.00	794,520.00	794,520.00	864,620.00	.00
Special Projects	7,700.00	13,500.00	17,900.00	17,900.00	17,900.00	.00
Employee Development	6,715.00	4,332.00	4,500.00	4,500.00	4,500.00	.00
Transfers Out	.00	.00	.00	137,335.00	137,335.00	.00
Transfers to Reserve	.00	.00	250,000.00	250,000.00	250,000.00	.00
TOTAL Solid Waste	-8,781.00	-36,468.00	-31,677.00	104,455.00	.00	.00

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Emergency Telephone Fund	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Restricted Gov. Rev.	-404,855.00	-354,013.00	-372,086.00	-372,086.00	-372,086.00	.00
Investment Earnings	-1,000.00	.00	-2,000.00	-2,000.00	-2,000.00	.00
Other Financing	-60,000.00	.00	.00	.00	.00	.00
Contracted Services	48,628.00	77,943.00	66,300.00	66,300.00	66,300.00	.00
Other Organizations	56,962.00	9,959.00	.00	.00	.00	.00
Maint. & Repairs	154,274.00	103,742.00	75,584.00	75,584.00	75,584.00	.00
Utilities	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	.00
Equipment	167,498.00	64,282.00	182,500.00	182,500.00	182,500.00	.00
Special Projects	4,268.00	4,268.00	13,702.00	13,702.00	13,702.00	.00
Employee Development	10,225.00	11,170.00	12,000.00	12,000.00	12,000.00	.00
Transfers to Reserve	.00	58,649.00	.00	.00	.00	.00
TOTAL Emergency Telephone Fu	.00	.00	.00	.00	.00	.00

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Narcotics Special Revenue	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Restricted Gov. Rev.	.00	-10,000.00	.00	.00	-4,000.00	.00
Other Financing	.00	-46,000.00	.00	.00	-3,500.00	.00
Contracted Services	.00	.00	.00	.00	7,500.00	.00
Equipment	.00	15,000.00	.00	.00	.00	.00
TOTAL Narcotics Special Reve	.00	-41,000.00	.00	.00	.00	.00

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Representative Payee Fund	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Restricted Gov. Rev.	.00	-125,000.00	.00	.00	-145,000.00	.00
Remittances	.00	125,000.00	.00	.00	145,000.00	.00
TOTAL Representative Payee F	.00	.00	.00	.00	.00	.00

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FOR PERIOD 99

Fines and Forfeitures SRF	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Misc. Revenue	.00	-125,000.00	.00	.00	-80,000.00	.00
Education	.00	125,000.00	.00	.00	80,000.00	.00
TOTAL Fines and Forfeitures	.00	.00	.00	.00	.00	.00

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Deed Stamp SRF	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
Permits Fines & Fees	.00	-35,000.00	-37,200.00	-37,200.00	-42,000.00	.00
Operating Expenses	.00	35,000.00	37,200.00	37,200.00	42,000.00	.00
TOTAL Deed Stamp SRF	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	-11,444,000.00	-11,721,383.00	-11,906,123.00	-9,380,436.00	-12,717,995.00	.00
TOTAL EXPENSE	11,439,219.00	11,647,915.00	12,937,935.00	9,909,404.00	12,717,995.00	.00
GRAND TOTAL	-4,781.00	-73,468.00	1,031,812.00	528,968.00	.00	.00

** END OF REPORT - Generated by Jonathan Griffin **

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Transylvania County, NC
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Deed Stamp SRF	2020 REVISED BUD	2021 REVISED BUD	2022 REQ	2022 REV	2022 REC	2022 APP
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Sequence	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	10	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:

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PROJECTION: 2022 FY 2021-2022 County Operating Budget

FOR PERIOD 99

Report type: 2
 Budget level: 3
 Percentage change calculation method: 1
 Print first or second year of budget requests: F
 Print revenue as credit: Y
 Include cfwd in rev bud: N
 Include cfwd in actuals: N
 Print totals only: Y
 Include segment code: N
 Include report grand totals by account type: Y
 Print full GL account: N
 Double space: N
 Suppress zero bdgt accts: Y
 Print as worksheet: N
 Print percent change or comment: C
 Print text: N
 Amounts/totals exceed 999 million dollars: N
 Print five budget levels: N
 Report view: D

CERTIFICATION OF THE REVENUE NEUTRAL TAX RATES FOR THE LEVIES OF TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County General Fund			valuations (in \$1,000)			
2021 est. levy/val			\$	6,856,843.00	15.22%	RNTR (first step)
2020 Levy / 2019	\$ 37,850,205.75	\$ 0.6360	\$	5,951,290.21	3.66%	\$ 0.5520
2019 Levy / 2018	\$ 36,514,877.02	\$ 0.6360	\$	5,741,332.86	-1.36%	RNTR (second step)
2018 Levy / 2017	\$ 29,743,280.29	\$ 0.5110	\$	5,820,602.80	1.61%	\$ 0.5592
2017 Levy / 2016	\$ 29,272,662.03	\$ 0.5110	\$	5,728,505.29	1.30%	
Sylvan Valley II Fire Service District						
2021 projected val			\$	1,080,800.00	%	RNTR (first step)
2020 Levy / 2019	\$ 446,009.54	\$ 0.055	\$	810,926.44	1.17%	\$ 0.0413
2019 Levy / 2018	\$ 440,834.42	\$ 0.055	\$	801,517.13	1.20%	RNTR (second step)
2018 Levy / 2017	\$ 435,609.24	\$ 0.055	\$	792,016.80	1.50%	\$ 0.0418
2017 Levy / 2016	\$ 306,669.58	\$ 0.039	\$	780,329.72	1.29%	
Rosman Fire Service District						
2021 projected val			\$	-		RNTR (first step)
2020 Levy / 2019	\$ 241,660.34	\$ 0.0550	\$	528,900.00		\$ 0.0457
2019 Levy / 2018	\$ 241,660.34	\$ 0.0550	\$	439,382.44	-0.25%	RNTR (second step)
2018 Levy / 2017	\$ 532,535.29	\$ 0.1209	\$	440,475.84	1.12%	\$ 0.0462
2017 Levy / 2016	\$ 504,841.68	\$ 0.1159	\$	435,583.85	2.25%	
2017 Levy / 2016	\$ 464,772.77	\$ 0.1091	\$	426,006.21	1.04%	
Little River Fire Service District						
2021 projected val			\$	616,800.00		RNTR (first step)
2020 Levy / 2019	\$ 265,195.21	\$ 0.0550	\$	482,173.11	2.57%	\$ 0.0430
2019 Levy / 2018	\$ 425,889.55	\$ 0.0906	\$	470,076.77	1.46%	RNTR (second step)
2018 Levy / 2017	\$ 422,090.97	\$ 0.0911	\$	463,327.08	0.39%	\$ 0.0436
2017 Levy / 2016	\$ 404,763.85	\$ 0.0877	\$	461,532.33	1.47%	
Connestee Fire Service District						
2021 projected val			\$	1,142,743.00		RNTR (first step)
2020 Levy / 2019	\$ 504,049.65	\$ 0.0550	\$	916,453.91	0.86%	\$ 0.0441
2019 Levy / 2018	\$ 756,882.13	\$ 0.0833	\$	908,622.00	0.71%	RNTR (second step)
2018 Levy / 2017	\$ 692,028.22	\$ 0.0767	\$	902,253.22	1.01%	\$ 0.0445
2017 Levy / 2016	\$ 601,130.32	\$ 0.0673	\$	893,209.99	0.86%	
Cedar Mountain Fire Service District						
2021 projected val			\$	154,200.00		RNTR (first step)
2020 Levy / 2019	\$ 75,674.73	\$ 0.0550	\$	137,590.42	0.29%	\$ 0.0491
2019 Levy / 2018	\$ 188,773.48	\$ 0.1376	\$	137,190.03	-9.74%	RNTR (second step)
2018 Levy / 2017	\$ 209,446.33	\$ 0.1378	\$	151,992.98	7.17%	\$ 0.0487
2017 Levy / 2016	\$ 188,775.29	\$ 0.1331	\$	141,829.67	-0.76%	
Lake Toxaway Fire Service District						
2021 projected val			\$	1,802,600.00		RNTR (first step)
2020 Levy / 2019	\$ 904,467.06	\$ 0.0550	\$	1,644,485.56	0.92%	\$ 0.0502
2019 Levy / 2018	\$ 886,460.21	\$ 0.0544	\$	1,629,522.44	1.18%	RNTR (second step)
2018 Levy / 2017	\$ 771,415.12	\$ 0.0479	\$	1,610,469.98	0.30%	\$ 0.0506
2017 Levy / 2016	\$ 736,973.89	\$ 0.0459	\$	1,605,607.60	0.80%	

Balsam Grove Fire Service District

2021 projected val				\$	99,700.00			RNTR
2020 Levy / 2019	\$	47,435.46	\$ 0.0550	\$	86,246.29	0.17%	\$	0.0476
2019 Levy / 2018	\$	96,257.62	\$ 0.1118	\$	86,098.05	-2.80%	RNTR (second step)	
2018 Levy / 2017	\$	97,256.59	\$ 0.1098	\$	88,576.13	5.21%	\$	0.0480
2017 Levy / 2016	\$	92,438.65	\$ 0.1098	\$	84,188.21	0.86%		

North Transylvania Fire Service District

2021 projected val				\$	156,100.00			RNTR
2020 Levy / 2019	\$	66,357.83	\$ 0.0550	\$	120,650.60	3.40%	\$	0.0425
2019 Levy / 2018	\$	163,356.05	\$ 0.1400	\$	116,682.89	0.11%	RNTR (second step)	
2018 Levy / 2017	\$	149,069.33	\$ 0.1279	\$	116,551.47	4.09%	\$	0.0436
2017 Levy / 2016	\$	143,218.45	\$ 0.1279	\$	111,976.90	2.53%		