HAYWOOD COUNTY
BUDGET ORDINANCE
FY 2015-2016

BE IT ORDAINED by the Commissioners of Haywood County, North Carolina, THAT:

Section 1. The following amounts are hereby appropriated for the operation of the County government and its activities for the fiscal year beginning July 1, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

A. GENERAL FUND

General Government $ 5,569,885
Central Services 3,502,511
Public Safety 14,688,150
Transportation & Environmental Protection 383,215
Economic & Physical Development 2,113,715
Human Services 17,859,243
Education 17,744,607
Culture & Recreation 1,521,979
Transfers, Debt Service & Budgetary 9,556,049

TOTAL $72,939,354

B. SPECIAL REVENUE FUND - EMERGENCY TELEPHONE SYSTEM $ 376,099

C. SPECIAL REVENUE FUND - SOLID WASTE $ 6,266,987

D. SPECIAL REVENUE FUND - ROAD MAINTENANCE $ 184,603

E. SPECIAL REVENUE FUND - FIRE DISTRICTS $ 3,693,688

F. SPECIAL REVENUE FUND - JUNALUSKA SANITARY DISTRICT $ 195,000
G. SPECIAL REVENUE FUND - SWCDC $ 3,000,000

H. SPECIAL REVENUE FUND – LEO SEPARATION ALLOWANCE $ 58,131

J. INTERNAL SERVICE FUNDS $ 6,150,857

Section 2. It is established that the following revenues will be available for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

A. GENERAL FUND:

   Ad Valorem Taxes $42,001,939
   Local Option Sales Taxes 12,843,987
   Other Taxes & Licenses 2,459,100
   Unrestricted Intergovernmental Revenue 325,927
   Restricted Intergovernmental Revenue 10,909,368
   Permits & Fees 362,500
   Sales & Services 3,774,049
   Investment Earnings 30,000
   Miscellaneous 230,484
   Other Financing Sources 2,000

   TOTAL $72,939,354

B. SPECIAL REVENUE FUND - EMERGENCY TELEPHONE SYSTEM

   Intergovernmental and interest $ 275,065
   Fund Balance Appropriation 101,034

   $ 376,099
C. SPECIAL REVENUE FUND - SOLID WASTE
   Availability, and Use Fees $5,951,987
   Grants 47,000
   SW Disposal Taxes 120,000
   Sales/Services/Fees 148,000

   TOTAL $6,266,987

D. SPECIAL REVENUE FUND - ROAD MAINTENANCE
   Ad Valorem Taxes $184,603

E. SPECIAL REVENUE FUND - FIRE DISTRICTS
   Ad Valorem Taxes $3,693,688

F. SPECIAL REVENUE FUND - JUNALUSKA SANITARY DISTRICT
   Ad Valorem Taxes $195,000

G. SPECIAL REVENUE FUND - SWCDC
   Intergovernmental Revenue $3,000,000

H. SPECIAL REVENUE FUND – LEO SEPARATION ALLOWANCE
   Transfer from General Fund $58,131

H. INTERNAL SERVICE FUNDS
   Financial Plans:

   Health Insurance Fund:
   Haywood County & Dependent Revenue $5,638,857

   Workers’ Compensation Fund:
   Haywood County Revenue $512,000

   TOTAL $6,150,857
Section 3. There is hereby levied a tax at the rate of 56.61 cents per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2015, for the purpose of raising the revenue listed as “Ad Valorem Taxes” in the General Fund in Section 2.A of this ordinance. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of $7,370,674,146 and an unaudited estimated collection rate of 96.85% on property for fiscal year 2014-2015.

Section 4. The Budget Officer is hereby authorized to transfer appropriations within a fund, as contained herein, under the following conditions:

A. He may transfer amounts between objects of expenditure within a department or functional area without a report being requested.

B. He may not transfer amounts between functional areas of the same fund, except when personnel changes dictate, and must report these changes to the Board of County Commissioners at the next board meeting.

C. He may accomplish interfund transfers established in the Budget Ordinance without additional approval of the Board of County Commissioners.

D. He may not transfer any amounts from any contingency appropriation or from fund balance within any fund without approval of the Board of County Commissioners.

Section 5. The County Manager or his designee is hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for the following purposes:

A. Grant agreements with public and non-profit agencies;

B. Leases of normal and routine business equipment;

C. Consultant, professional, or maintenance service agreements up to an anticipated contract amount of $50,000;

D. Purchase of apparatus, supplies, and materials where formal bids are not required by law;

E. Construction or repair work where formal bids are not required by law.

F. Set salaries of employees at time of hiring and/or promotion as long as amount does not exceed budget appropriation within the functional area.

G. Move employees from one department or functional area into another as deemed necessary in order to perform county functions.
Section 6. There is hereby levied the following tax rates per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2015, within the following Special Tax Districts:

- West Canton Fire District: $1.100
- North Canton Fire District: .060
- Center Pigeon Fire District: .075
- Lake Junaluska Fire District: .075
- Crabtree-Ironduff Fire District: .075
- Cruso Fire District: .100
- Saunook Fire District: .050
- Maggie Valley Fire District: .060
- Clyde Fire District: .090
- Jonathan Creek Fire District: .070
- Fines Creek Fire District: .090
- Lake Logan-Cecil Fire District: .100
- Waynesville Fire District: .060
- Howell Mill: .060
- Eagles Nest: .060

There is appropriated to these Fire Districts revenues generated from the proceeds of this tax and any other revenues otherwise accruing to these Fire Districts for use in such manner and for such expenditures as is permitted by law.

Section 7. There is appropriated to the Junaluska Sanitary District revenues generated from the proceeds of the $0.06 tax rate per one hundred dollars ($100) levied by the Sanitary District and any other revenues otherwise accruing to the Sanitary District for use in such manner and for such expenditures as is permitted by law.

Section 8. There is hereby levied the following tax rates per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2015, within the following Special Tax Districts:

- Maggie Valley Country Club Road Service District: $.140
- Forest Park Road Service District: .080
- Oak Park Road Service District: .100
- Wildcat Run Road Service District: .150
- Walker in the Hills Road Service District: .095
- Upper Chestnut Grove Road Service District: .160
- Norman Road Service District: .150
- Tuscola Park Road Service District: .080
- Fox Run Road Service District: .150
- Sugar Valley Springs Road Service District: .120
There is appropriated to these Road Service Districts revenues generated from the proceeds of this tax and any other revenues otherwise accruing to these Road Service Districts for use in such manner and for such expenditures as is permitted by law.

Section 9. The following fee schedule is established for the Solid Waste Management Fund for its operations and activities for the fiscal year beginning July 1, 2015, and ending June 30, 2016.

*Household Fees*

- Household Fee ........................................ $164.00 per household
- Hotels, Motels, Cottages, Inns, Bed & Breakfast & Retreat Centers... $27.00 per unit
- Campers – Temporary..................................... $27.00 per unit
- Hospitals, Nursing Homes & Rehabilitation Centers................. $27.00 per room

*White Oak Landfill*

- Commercial ................................................. $22.25 per ton
- Industrial (sludge, etc.).................................. $53.00 per ton
- Clean Wood, Brush, Leaves, Pallets ................................ $53.00 per ton
- Blocks-Bricks-Concrete, Uncontaminated Dirt, Asphalt, Stumps... $22.25 per ton
- Painted/Treated Wood, Sheet Rock, Shingles ........................ $22.25 per ton
- Dead Animals .............................................. $22.25 per ton @ 800 lbs. or more
  with a minimum charge of ................................ $8.00 up to 800 lbs.
- Asbestos....................................................... $53.00 per ton
- Asbestos handling fee...................................... $50.00 per load

*Materials Recovery Facility*

- Residential Household Garbage (Trash, Furniture, etc.) ............ No Charge
- Commercial .................................................. $55.00 per ton
- Industrial .................................................... $55.00 per ton
- Recyclable Carpet ........................................ $27.50 per ton
- Appliances .................................................. No Charge
- Tires off Rim ............................................... No Charge
- Tires on the Rim ........................................... No Charge
- Split Rim Tires ............................................. $10.00 per tire
- Scrap Metal ................................................ No Charge
Section 10. Copies of the Budget Ordinance shall be furnished to the Budget Officer, the Finance Director, and the Tax Assessor for direction in the carrying out of their duties.

ADOPTED this 15th day of June, 2015
Haywood County Board of Commissioners

Mark S. Swanger, Chairman

ATTEST:

Ira Dove, County Manager/Clerk to the Board