HAYWOOD COUNTY
BUDGET ORDINANCE
FY 2018-2019

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this County:

A. GENERAL FUND
   General Government $ 7,216,426
   Central Services 4,877,228
   Public Safety 18,384,044
   Transportation & Environmental Protection 443,822
   Economic & Physical Development 3,111,029
   Human Services 18,804,150
   Education 19,853,696
   Culture & Recreation 1,718,273
   Transfers, Debt Service & Budgetary 8,291,237
   TOTAL $82,699,905

B. SPECIAL REVENUE FUND - EMERGENCY TELEPHONE SYSTEM $ 430,964

C. SPECIAL REVENUE FUND - SOLID WASTE $ 6,367,000

D. SPECIAL REVENUE FUND - ROAD MAINTENANCE $ 232,474

E. SPECIAL REVENUE FUND - FIRE DISTRICTS $ 4,066,586

F. SPECIAL REVENUE FUND - JUNALUSKA SANITARY DISTRICT $ 235,000

G. SPECIAL REVENUE FUND – LEO SEPARATION ALLOWANCE $ 65,000

H. INTERNAL SERVICE FUNDS $ 7,570,000


Section 2. It is established that the following revenues will be available for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

A. **GENERAL FUND:**
   - Ad Valorem Taxes $43,844,596
   - Local Option Sales Taxes 15,393,989
   - Other Taxes & Licenses 3,552,600
   - Unrestricted Intergovernmental Revenue 495,000
   - Restricted Intergovernmental Revenue 11,774,915
   - Permits & Fees 453,000
   - Sales & Services 4,744,473
   - Investment Earnings 510,188
   - Miscellaneous 139,144
   - Other Financing Sources:
     - Sale of assets/IL proceeds 2,500
     - Fund balance appropriated 1,789,500

   **TOTAL** $82,699,905

B. **SPECIAL REVENUE FUND - EMERGENCY TELEPHONE SYSTEM**
   - Intergovernmental and interest $430,864
   - Interest 100

   **TOTAL** $430,964

C. **SPECIAL REVENUE FUND - SOLID WASTE**
   - Availability and Use Fees $6,050,000
   - Grants 32,000
   - SW Disposal Taxes 140,000
   - Sales/Services/Fees 145,000

   **TOTAL** $6,367,000

D. **SPECIAL REVENUE FUND - ROAD MAINTENANCE**
   - Ad Valorem Taxes $232,474

E. **SPECIAL REVENUE FUND - FIRE DISTRICTS**
   - Ad Valorem Taxes $4,066,586

F. **SPECIAL REVENUE FUND - JUNALUSKA SANITARY DISTRICT**
   - Ad Valorem Taxes $235,000

G. **SPECIAL REVENUE FUND – LEO SEPARATION ALLOWANCE**
   - Transfer from General Fund $65,000
H. INTERNAL SERVICE FUNDS

Financial Plans:

Health Insurance Fund:
Haywood County & Dependent Revenue $7,020,000
Workers’ Compensation Fund:
Haywood County Revenue $550,000

TOTAL $7,570,000

Section 3. There is hereby levied a tax at the rate of 58.5 cents per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2018, 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 $7,501,403,243 and an unaudited estimated collection rate of 97.47% on property for fiscal year 2017-2018.

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, up to $20,000 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 and self-insured workers compensation settlements;

D. Insurance policies and contracts up to the budgeted amount;

E. Purchase of apparatus, supplies, and materials;

F. Construction or repair work;
G. The County Manager is also authorized to set salaries of employees at time of hiring and/or promotion as long as amount does not exceed the budget appropriation within the functional area, and move employees from one department or functional area into another as deemed necessary in order to perform county functions.

H. If given authority by the Chair of the Board of County Commissioners, after concurrence of the other members of the Board of County Commissioners, under a declared State of Emergency, as defined in the Haywood County Emergency Management Ordinance, may use contingency and emergency funds as necessary and appropriate to provide relief and assistance from the effects of the emergency, reallocate such other funds as may reasonably be available within the appropriations of the various departments when the severity and magnitude of such emergency so requires and when the contingency and emergency funds are insufficient or inappropriate.

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, 2018, within the following Special Tax Districts:

<table>
<thead>
<tr>
<th>District Name</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Canton Fire District</td>
<td>$1.00</td>
</tr>
<tr>
<td>North Canton Fire District</td>
<td>.070</td>
</tr>
<tr>
<td>Center Pigeon Fire District</td>
<td>.085</td>
</tr>
<tr>
<td>Lake Junaluska Fire District</td>
<td>.075</td>
</tr>
<tr>
<td>Crabtree-Ironduff Fire District</td>
<td>.075</td>
</tr>
<tr>
<td>Cruso Fire District</td>
<td>.100</td>
</tr>
<tr>
<td>Saunook Fire District</td>
<td>.050</td>
</tr>
<tr>
<td>Maggie Valley Fire District</td>
<td>.060</td>
</tr>
<tr>
<td>Clyde Fire District</td>
<td>.090</td>
</tr>
<tr>
<td>Jonathan Creek Fire District</td>
<td>.070</td>
</tr>
<tr>
<td>Fines Creek Fire District</td>
<td>.090</td>
</tr>
<tr>
<td>Lake Logan-Cecil Fire District</td>
<td>.100</td>
</tr>
<tr>
<td>Waynesville Rural Fire District #1</td>
<td>.060</td>
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<tr>
<td>Eagles Nest</td>
<td>.060</td>
</tr>
<tr>
<td>Howell Mill</td>
<td>.060</td>
</tr>
<tr>
<td>East Canton</td>
<td>.100</td>
</tr>
<tr>
<td>Ivy Hill</td>
<td>.060</td>
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<tr>
<td>Waynesville Rural Fire District #2</td>
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<tr>
<td>Waynesville Rural Fire District #3</td>
<td>.060</td>
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<td>Waynesville Rural Fire District #5</td>
<td>.060</td>
</tr>
<tr>
<td>Waynesville Rural Fire District #6</td>
<td>.060</td>
</tr>
</tbody>
</table>

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, 2018, within the following Special Tax Districts:

Maggie Valley Country Club Road Service District $ .200
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 .100
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, 2018, and ending June 30, 2019.

**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

**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.

This, the 4th day of June, 2018.

Haywood County Board of Commissioners

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J.W. Kirkpatrick, III, Chairman

ATTEST:

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Elizabeth C. Way, Clerk to the Board