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COUNTY MANAGER
MARTY STAMEY

LEON M. KILLIAN, III
COUNTY ATTORNEY

HAYWOOD COUNTY
BUDGET ORDINANCE
FY 2011-2012

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, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for this County:

A. GENERAL FUND

General Government	\$ 4,690,150
Central Services	2,749,513
Public Safety	12,297,878
Transportation & Environmental Protection	461,519
Economic & Physical Development	1,970,613
Human Services	16,371,153
Education	16,494,763
Culture & Recreation	1,553,759
Transfers, Debt Service & Budgetary	<u>8,691,437</u>
TOTAL	<u>\$65,280,785</u>

B. SPECIAL REVENUE FUND - EMERGENCY TELEPHONE SYSTEM \$ 706,902

C. SPECIAL REVENUE FUND - SOLID WASTE \$ 5,535,486

D. SPECIAL REVENUE FUND - ROAD MAINTENANCE \$ 209,058

E. SPECIAL REVENUE FUND - FIRE DISTRICTS \$ 3,323,597

F.	SPECIAL REVENUE FUND - JUNALUSKA SANITARY DISTRICT	<u>\$ 208,694</u>
G.	DEBT SERVICE FUND	<u>\$ 3,058,367</u>
H.	INTERNAL SERVICE FUNDS	<u>\$ 5,458,500</u>

Section 2. It is established that the following revenues will be available for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

A. GENERAL FUND:

Ad Valorem Taxes	\$38,026,289
Local Option Sales Taxes	10,078,065
Other Taxes & Licenses	2,357,000
Unrestricted Intergovernmental Revenue	200,000
Restricted Intergovernmental Revenue	10,509,049
Permits & Fees	348,000
Sales & Services	3,527,132
Investment Earnings	75,000
Miscellaneous	148,200
Other Financing Sources	<u>12,050</u>
TOTAL	<u>\$65,280,785</u>

B. SPECIAL REVENUE FUND - EMERGENCY
TELEPHONE SYSTEM

Sales and Services and interest	<u>\$ 706,902</u>
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C. SPECIAL REVENUE FUND - SOLID WASTE

Availability and Use Fees	\$ 3,422,400
Other Fees	183,000
Sales and Services	1,700,000
Fund Balance Appropriated	<u>230,086</u>
TOTAL	<u>\$ 5,535,486</u>

D.	SPECIAL REVENUE FUND - ROAD MAINTENANCE	
	Ad Valorem Taxes	<u>\$ 209,058</u>
E.	SPECIAL REVENUE FUND - FIRE DISTRICTS	
	Ad Valorem Taxes	<u>\$ 3,323,597</u>
F.	SPECIAL REVENUE FUND - JUNALUSKA SANITARY DISTRICT	
	Ad Valorem Taxes	<u>\$ 208,694</u>
G.	DEBT SERVICE FUND	
	Transfer from General Fund:	
	Article 39 sales taxes	\$ 2,207,533
	Town of Waynesville Contribution	227,047
	Fund Balance Appropriated	<u>623,787</u>
	TOTAL	<u>\$ 3,058,367</u>
H.	INTERNAL SERVICE FUNDS	
	Financial Plans:	
	Health Insurance Fund:	
	Haywood County & Dependent Revenue	\$ 5,008,500
	Workers' Compensation Fund:	
	Haywood County Revenue	<u>450,000</u>
	TOTAL	<u>\$ 5,458,500</u>

Section 3. There is hereby levied a tax at the rate of 54.13 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2011, 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 \$7,086,104,458 and an unaudited estimated collection rate of 96.43% on property excluding motor vehicles, and 86.34% on motor vehicles for fiscal year 2010-2011.

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.
- 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. Form grant agreements between 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 \$20,000 and with terms within the budget year;
- 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.

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, 2011, within the following Special Tax Districts:

West Canton Fire District	\$.100
North Canton Fire District	.060
Center Pigeon Fire District	.075
Lake Junaluska Fire District	.070
Crabtree-Ironduff Fire District	.065
Cruso Fire District	.095
Saunook Fire District	.040
Maggie Valley Fire District	.050
Clyde Fire District	.090
Jonathan Creek Fire District	.070
Fines Creek Fire District	.090
Lake Logan-Cecil Fire District	.100
Waynesville Fire District	.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, 2011, 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	.080
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	.110
Fox Run Road Service District	.150

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.

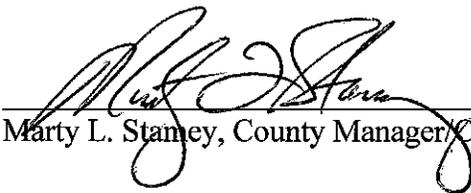
Section 9. Copies of the Budget Ordinance shall be furnished to the Budget Officer, the Finance Director, and the Tax Assessor for direction in the carrying out of their duties.

ADOPTED this 20th day of June, 2011
Haywood County Board of Commissioners



Mark S. Swanger, Chairman

ATTEST:



Marty L. Stamey, County Manager/Clerk to the Board