

**RUTHERFORD COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2016-2017**

WHEREAS, the proposed budget for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017 ("Fiscal Year 2017") was presented to the Rutherford County Board of Commissioners on May 2, 2016 by the Rutherford County Manager and received by the Clerk to the Board on that date; and,

WHEREAS, on June 6, 2016, the Rutherford County Board of Commissioners held a public hearing on the budget pursuant to N.C. Gen. Stat. §159-12; and,

WHEREAS, on June 9, 2016, the Rutherford County Board of Commissioners adopted a budget ordinance making appropriations and levying taxes in such sums as the Board of Commissioners;

NOW, THEREFORE, BE IT ORDAINED by the Rutherford County Board of Commissioners, meeting on the 9th day of June, 2016:

SECTION 1— GENERAL FUND REVENUES

It is estimated that the revenues and fund balances of the General Fund, as listed below, will be available during the Fiscal Year 2017, to meet the appropriations as set forth in Section 4. All fees, commissions, and sums paid to or collected in any fund by any County official, officer, or agent for any service performed for such official, officer, or agent in his official capacity shall accrue solely to the benefit of the County and become County funds. For internal purposes, the County accounts for the operations of the Department of Social Services (DSS) in a separate fund. External Reporting requires that the operations of DSS be included with the General Fund. Therefore, the General Fund figures below include all appropriated revenues for DSS.

**RUTHERFORD COUNTY
GENERAL FUND BUDGET SUMMARY**

Ad Valorem Taxes	
Current Year Taxes	\$ 36,656,389
Prior Year Taxes, Interest, and Penalties	1,516,000
Local Option Sales Taxes	4,839,579
Restricted Intergovernmental Revenue	11,694,492
Permits & Fees	880,500
Sales & Services	4,630,908
Investment Earnings	20,000
Other Revenues	150,600
Transfers from Other Funds	553,654
Fund Balance Appropriated	1,000,000
TOTAL GENERAL FUND REVENUES:	\$ 61,942,122

SECTION 2— AD VALOREM TAX LEVY

There is hereby levied for Fiscal Year 2017 an *ad valorem* property tax on all property having a situs in Rutherford County as listed for taxes as of January 1, 2016, at the statutory revenue neutral tax rate of \$0.607 per one hundred dollars (\$100) of assessed value of such property, pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws.

This rate is based on an estimated total valuation of \$6,275,531,312 of taxable property and a collection rate of 96.23%.

SECTION 3— FEES, LICENSES, AND OTHER TAXES

There is hereby levied all other taxes and fees, as provided in the ordinances, resolutions, and fee schedules duly adopted by the Board of Commissioners. Fee schedules used in the development of this budget and adopted by the Board of Commissioners are set forth and a copy of such is maintained in the Office of the County Manager.

SECTION 4— GENERAL FUND APPROPRIATIONS

The following General Fund amounts are hereby appropriated to the County Manager for the operation of the Rutherford County Government and its departments and agencies for the fiscal year beginning July 1, 2016 and ending June 30, 2017. For internal purposes, the County accounts for the operations of the Department of Social Services (DSS) in a separate fund. External Reporting requires that the operations of DSS be included with the General Fund. Therefore, the General Fund figures below include all appropriated expenditures for DSS.

Other fund amounts as set forth in Sections 6 through 19 are also appropriated as presented in this section. In administering the program authorized under this ordinance, the County Manager is authorized to make transfers pursuant to Section 5. Appropriations for land and new buildings included in this Ordinance may be expended only after release by the Board of Commissioners.

The County Manager or the Manager's designee is hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for the following purposes, and on the following terms and conditions:

- A) Form 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 services, apparatus, supplies, and materials where formal bids are not required by law;
- E) Agreements for acceptance of State and Federal grant funds;
- F) Construction or repair work where formal bids are not required by law; and
- G) County departments shall not enter into contracts without having met with and received written approval from the County Manager.
- H) The County Finance Officer is hereby directed to release board-approved non-profit

- grants upon the execution of the funding agreement required by the County.
- I) The Finance Officer may advance funds with the permission of the County Manager to the Sheriffs Department for their use during investigations, provided that these funds are accounted to the County Manager as soon as practicable.
 - J) The County Finance Officer is hereby directed to assign an additional \$102,537 of General Fund fund balance as of June 30, 2016 for the purposes of funding the HVAC (\$41,034) and Roof Replacement Plans (\$61,503).

The County Manager or the Manager's designee is hereby authorized to execute necessary agreements with regard to ongoing construction projects undertaken by the County, without the requirement of consultation with the Board of Commissioners, in the following circumstances.

- A) The Manager may approve any and all non-emergency change orders which do not increase the construction budget for the project by more than 10% of the then-unallocated budgeted amount for "contingencies" in the particular project budget.
- B) Any change order approved by the County Manager involving a change of more than \$10,000.00 to the construction budget shall be reported to the Board of Commissioners, as an information-only item within the County Manager's monthly report.
- C) In emergencies, change orders greater than those authorized above may be approved by the County Manager after consultation with the Chairman of the Board of Commissioners. In any such case, a report of the same shall be made to the Board of Commissioners at their next regularly-scheduled meeting.

GENERAL FUND BUDGET SUMMARY

Governing Body	\$ 293,790
Special Appropriations	\$ 232,340
County Manager	\$ 148,327
Human Resources	\$ 211,223
Finance	\$ 401,853
Revenue Department	\$ 2,025,510
Legal	\$ 130,000
Court Facilities	\$ 119,000
Board of Elections	\$ 280,052
Register of Deeds	\$ 280,275
Information Technology	\$ 1,486,993
Garage	\$ 170,284
Maintenance Admin	\$ 917,836
Buildings	\$ 977,892
Sheriff	\$ 5,047,851
College & School Security Officers	\$ 689,623
Detention Center	\$ 2,659,037
Communications	\$ 1,298,325
Building Inspector	\$ 432,984
Medical Examiner	\$ 60,000
Emergency Services	\$ 3,540,870
Emergency Management/Fire Marshal	\$ 181,163

Animal Control	\$ 217,207
Watershed	\$ 34,750
Forestry	\$ 85,500
Economic Development	\$ 352,288
Economic Development Incentives	\$ 4,681,040
Cooperative Extension	\$ 227,580
Farmers Market	\$ 8,685
Soil and Water Conservation	\$ 121,293
Public Health	\$ 441,728
Mental Health	\$ 111,168
Senior Center	\$ 818,250
Social Services - Administration	\$ 8,301,494
Social Services - Programs	\$ 6,542,322
Veterans Services	\$ 102,687
Library	\$ 567,306

PUBLIC SCHOOL SYSTEM

Current Expense	13,598,146
Capital Expense	845,908

ISOTHERMAL COMMUNITY COLLEGE

Operational Expense	2,231,675
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Transfers to Other Funds	1,067,867
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TOTAL GENERAL FUND APPROPRIATIONS: \$ 61,942,122

SECTION 5 – AUTHORIZED TRANSFER OF APPROPRIATIONS

The County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions and upon a written report to the Board of Commissioners:

- a) The Manager may transfer amounts between line items of expenditure within a department.
- b) The Manager may transfer amounts up to \$50,000 between departments within the same fund.
- c) The Manager may transfer amounts up to \$50,000 from any appropriation within the general fund to a separate fund.
- d) The Manager may modify the budget for pass-through monies, additional funding, or any Federal or State program prior approved by the Board.
- e) The Manager may modify the budget for expenditures related to the HVAC and Roof Plan as approved by the Board in Section 4, Item J.

SECTION 6—SERVICE DISTRICTS FUNDS (30 to 45 and 55 to 61)

The following is hereby appropriated and revenues estimated to be available in the SERVICE DISTRICTS Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Revenues	\$4,585,580
Appropriations	\$4,585,580

Service District Tax Rates: Tax Rates for these County service districts listed are as follows:

District	Rate
Bill's Creek Fire	.06
Bostic Fire	.06
Broad River Fire	.12
Cherry Mountain Fire	.10
Chimney Rock Fire	.05
Cliffside Fire	.08
Cliffside Sanitary	.08
Edneyville Fire	.10
Ellenboro Fire	.07
Fairfield Mountains Fire	.10
Forest City	.08
Green Hill Fire	.07
Hudlow Fire	.08
Lake Lure Fire	.09
Outside Response Area	.03
Polkville Fire	.05
Queens Gap Water	.313
Rutherfordton Fire	.09
Sandy Mush Fire	.08
Shiloh Danieltown Oakland Fire	.05
Shingle Hollow Fire	.10
Spindale Fire	.08
Union Mills Fire	.05

SECTION 7 – AIRPORT FUND (13)

The following is hereby appropriated and revenues estimated to be available in the AIRPORT FUND for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Revenues	\$465,305
Appropriations	\$465,305

SECTION 8 – VEHICLE AND CAPITAL REPLACEMENT FUND (14)

The following is hereby appropriated and revenues estimated to be available in the VEHICLE AND CAPITAL REPLACEMENT FUND for the fiscal year beginning July 1, 2016 and ending June 30, 2017. Any carryover balances from FY2015-2016 for the Vehicle and Capital Replacement

Fund will be re-appropriated with June 30, 2016 balances.

Revenues	\$2,218,653
Appropriations	\$2,218,653

SECTION 9 – TELEPHONE INTERNAL SERVICE FUND (15)

The following is hereby appropriated and revenues estimated to be available in the TELEPHONE INTERNAL SERVICE FUND for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Revenues	\$130,944
Appropriations	\$130,944

SECTION 10 – SAN UPGRADE INTERNAL SERVICE FUND (16)

The following is hereby appropriated and revenues estimated to be available in the SAN UPGRADE INTERNAL SERVICE FUND for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Revenues	\$83,334
Appropriations	\$83,334

SECTION 11 – EMERGENCY TELEPHONE SYSTEM FUND (20)

The following is hereby appropriated and revenues estimated to be available in the EMERGENCY TELEPHONE SYSTEM FUND for the fiscal year beginning July 1, 2016 and ending June 30, 2017. Revenues for this fund are based on a .70 cent surcharge per phone line.

Revenues	\$785,001
Appropriations	\$785,001

SECTION 12 – REGISTER OF DEEDS AUTOMATION ENHANCEMENT FUND (21)

The following is hereby appropriated and revenues estimated to be available in the REGISTER OF DEEDS AUTOMATION ENHANCEMENT FUND for the fiscal year beginning July 1, 2016 and ending June 30, 2017. Revenues for this fund are based on 10% of Register of Deeds net revenues.

Revenues	\$45,020
Appropriations	\$45,020

SECTION 13 — GRANT FUND (22)

The following is hereby appropriated and revenues estimated to be available in the GRANT Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Revenues	\$166,667
Appropriations	\$166,667

Any carryover balances from FY2015-2016 for the Grant Funds will be re-appropriated with June 30, 2016 balances.

SECTION 14 — ISOTHERMAL COMMUNITY COLLEGE CAPITAL PROJECT FUND (25)

The following is hereby appropriated and revenues estimated to be available in the ISOTHERMAL COMMUNITY COLLEGE CAPITAL PROJECT Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Revenues	\$200,000
Appropriations	\$200,000

Any carryover balances from FY2015-2016 for the Project Fund will be re-appropriated with June 30, 2016 balances.

SECTION 15 — DEBT SERVICE FUND (29)

The following is hereby appropriated and revenues estimated to be available in the DEBT SERVICE Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Revenues	\$ 5,882,775
Appropriations	\$ 5,882,775

SECTION 16 — QUEENS GAP (47) AND GREY ROCK (48) INFRASTRUCTURE PROJECT FUNDS

Any unexpended funds as of June 30, 2016 will be re-appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 17 — COUNTY CAPITAL PROJECTS FUND (49)

Any unexpended funds as of June 30, 2016 will be re-appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 18 — SCHOOL CAPITAL PROJECTS FUND (50)

Any unexpended funds as of June 30, 2016 will be re-appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 19 — PUBLIC TRANSIT PROGRAM FUND (65)

The following is hereby appropriated and revenues estimated to be available in the PUBLIC TRANSIT PROGRAM Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Revenues	\$ 1,212,620
Appropriations	\$ 1,212,620

SECTION 20 — SOLID WASTE ENTERPRISE FUND (67)

The following is hereby appropriated and revenues estimated to be available in the SOLID

WASTE ENTERPRISE Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Revenues	\$3,983,681
Appropriations	\$3,983,681

SECTION 21 —RUTHERFORD COUNTY PUBLIC SCHOOLS AND ISOTHERMAL COMMUNITY COLLEGE PROVISION

The Rutherford County Finance Officer is hereby directed to remit the appropriation to the Rutherford County Public Schools and Isothermal Community College for local current expense in monthly installments equivalent to one-twelfth (1/12) of the total county appropriation. The County Finance Officer shall remit payment by the thirtieth (30th) of such month. Capital outlay for the Public Schools and Community College shall be reimbursed by the County in accordance to this ordinance, based on invoices received by the County Finance Officer.

SECTION 22 —RUTHERFORD COUNTY FEE SCHEDULES

The General Fund Revenues, Section 1, Building Inspection User Fees (Permits & Fees) and Emergency Services User Fees (Sales & Service) are estimated from the following fee schedule:

Building Inspections/Planning (Effective July 1, 2015):

Credit/Debit cards are accepted with the addition of a 3% fee.

Building Permit New Single Family Dwellings (including Modulars)

\$.40 per square foot of *gross area with a minimum fee of \$500. Includes one subcontractor in each trade (electrical, plumbing, gas, and mechanical). 2nd trade subcontractor requires an additional trade permit. Other miscellaneous residential fees may apply.

*Gross area includes basement, attached garage, carport, loft, and storage (excludes porches and decks).

▪ Residential Additions (including relocate residence)

\$.40 per square foot of *gross area with a minimum fee of \$350 Includes one subcontractor in each trade (electrical, plumbing, gas, and mechanical). 2nd trade subcontractor requires an additional trade permit. Other miscellaneous residential fees may apply.

*Gross area includes basement, attached garage, carport, loft, and storage (excludes porches and decks).

▪ Renovations or finish interior (no additional sf added)

\$.40 per square foot of *gross area with a minimum fee of \$250. Includes one subcontractor in each trade (electrical, plumbing, gas, and mechanical). 2nd trade subcontractor requires an additional trade permit. Other miscellaneous residential fees may apply. Building only minimum fee \$150, minimum fee \$75 per trade.

*Gross area includes basement, attached garage, carport, loft, and storage (excludes porches and decks)

▪ Accessory Structures Only (non-commercial)

Garage, Workshop, Storage Building, Boathouse \$100 min. + \$0.15 per sf* over 400sf

Carport, Porch, Deck, Dock	\$125
Swimming Pool, Retaining Wall	\$125
Add mechanical, plumbing, gas, insulation	\$ 75 per trade
*Calculated on total gross area	
▪ Miscellaneous Fees	
3rd trip re-inspection (and each successive trip)	\$ 75
Partial inspection	\$ 75
Inspection not ready	\$ 75
▪ Manufactured Homes	
Single-Wide	\$150
Double or Triple-Wide	\$175
▪ Commercial Fees	
\$4.50 per \$1000 project cost, minimum \$500 for building with subs; building only minimum fee \$300, minimum fee \$75 per trade. Other miscellaneous fees may apply.	
▪ Other Permits	
ABC	\$ 75
Signs	\$125
**Residential Demolitions	\$ 75 per structure
Mechanical/Electrical/Plumbing/Gas	\$ 75
Temporary construction power (60 days max)	\$ 75
Camper electrical service	\$ 75
Penalty for Working Without a Permit	\$200 (+ permit fee)
GC Change	\$75
Add/change sub trades	\$75 ea
**Commercial demolitions will be priced as Commercial Fee above, based on value of demolition.	
***Demolition bonds in the amount of 10% of estimated demolition cost, with minimum \$500, shall be submitted prior to commencement of demolition. Upon approved final inspection, 100% of bond will be refunded.	
▪ Expired permits	
New permit may be obtained at 50% of current permit cost within first 6 months of expiration. Full permit cost if over 6 months beyond expiration.	
▪ Cancellation and/or Refunds	
No refunds after first inspection (project commencement). No refunds on expired permits (no work started within 6 months of issue date).	
▪ Fire Permits	
Routine Inspection	\$50
Construction/Operation permits	\$4.50 per \$1000 project cost, \$75 min.
▪ Commercial Plan review fees	
▪ Non-engineered	
	\$50

0 - 5,000 SF	\$100
5,001 SF - 20,000 SF	\$150
20,000+ SF	\$200

- Flood Damage Prevention Permits – Development Permit \$50.00 or \$10.00 per lot, whichever is greater

Planning Fees:

- Mobile Home Park (MHP) Permits
 - A. MHP Construction Permit \$50.00
 - B. MHP Operating Permit \$50.00 or \$10.00 per lot, whichever is greater
- Water Supply Watershed Protection
 - A. Watershed Protection Permit: \$25.00 Residential/Agricultural; \$150.00 Non-Residential
 - B. Watershed Occupancy Permit: \$25.00 Residential/Agricultural; \$150.00 Non-Residential
- Variance Fee - \$200.00 per request
- Planning Board Fee - \$200.00 or \$10.00 per lot, whichever is greater per submittal
- Minor Subdivision Approval - \$50.00 (No fee for platted subdivisions exempt from ordinance.)
- Hardcopy ordinances - \$5.00

Emergency Services (Effective January 1, 2015)

EMS fees reflect 125% of the Medicare Allowable rates for Rutherford County (rounded up to the nearest dollar). The County adjusts rates each year in response to the annual Medicare Allowable Rate adjustment.

Basic Life Support – Non-Emergency	\$ 272.00
Basic Life Support – Emergency.....	435.00
Advanced Life Support – Non-Emergency.....	326.00
Advanced Life Support – Emergency	516.00
Advanced Life Support – Level 2.....	747.00
Treatment without Transport.....	250.00
EMS Service Calls.....	150.00
Wait Time of Standby (Ambulance with crew).....	1.00 per minute
Emergency Management.....	50.00 per man hour
Loaded Mileage.....	14.00 per mile

The Solid Waste Fund Revenues, Section 19, Household User Fees and Tipping Fees are estimated from the following fee schedule:

Solid Waste Disposal (Fees Effective January 1, 2011)

Credit/Debit cards are accepted with the addition of a 3% fee.

\$ 120.00 For County Households

- \$ 30.00 Homestead Household > \$25,000 Property
- \$ -0- For County Homestead Household < \$25,000 Property
- \$ 57.00 Per Ton for Commercial Industrial Tipping Fee Effective July 1, 2014
(includes \$2 per ton solid waste disposal fee)
- \$ 37.00 Per Ton for Demolition Material
(includes \$2 per ton solid waste disposal fee)
- \$ 2.00 Per Ton State Solid Waste Disposal Tax Effective July 1, 2008

SECTION 23 —RUTHERFORD COUNTY AIRPORT AUTHORITY FEES

The Airport Fund Revenues, Section 7, Airport Fees are estimated from the following fee schedule as approved by the Rutherford County Airport Authority Board at their meeting May 17, 2016 (Fees effective July 1, 2016):

- A 10 cent per gallon discount will be given to full service fuel pumped into aircraft for which Rutherford County property taxes are current as of January 5 of the current calendar year.
- A 10 cent per gallon discount will be given for any fuel purchases over 250 gallons of Jet-A fuel or 75 gallons of 100LL AvGas.
- Overnight Parking Fee: \$10.00 per aircraft tie-down space.

(Overnight fees will be charged up to 6 days and then the aircraft will be allowed to remain on the ramp as a monthly Tie-Down.)

- Monthly Tie-Down Fee: \$60.00 per aircraft tie-down space.

(Monthly Tie-Down fees allow parking on the ramp for a monthly period.)

- Daily ramp fee for transient Jet-And turbo-prop aircraft: \$50.00.

(A fee assessed to an aircraft that remains on the ramp during a twenty-four-hour period.)

The daily ramp fee shall not be assessed in the event that a transient jet or turbo-prop aircraft lands at the Airport for exigent or emergency circumstances and remains for less than forty-eight (48) hours.

- Ramp fee waived with the purchase of 200.0 gallons of jet fuel.

(No fee assessed to an aircraft that purchases a minimum amount of fuel.)

- Aircraft Handling fee to tow aircraft into and out of personal hangars: \$5.00 per aircraft. A \$5.00 fee will be assessed for each move of an aircraft required to be moved in order to remove an aircraft from a hangar.

- Monthly Vehicle Parking Fee: \$10.00 (To be collected after 72 hours, for the month.)
- No fees associated to any military, law enforcement, or emergency services aircraft or vehicles.
- A 10 cent per gallon discount will be given to federal and state agencies that provide a tax exempt number.
- Aviation fuel for the Rutherford County Sheriff's Office aircraft shall be charged to the Sheriff's Office at cost.

SECTION 24— ELECTED OFFICIALS PROVISIONS

Any official elected or appointed during the 2016-2017 Fiscal Year shall be paid at a rate of at least the minimum rate consistent with the pay classification study adopted by Rutherford County.

SECTION 25 — UTILIZATION OF THE RUTHERFORD COUNTY BUDGET

This Ordinance, the Budget Implementing Resolution and the Budget Worksheets shall be the basis for the financial plan for the County of Rutherford, North Carolina, during the 2016-2017 Fiscal Year. The County Manager shall administer the budget and insure that operation officials are provided guidance and information in sufficient detail to implement their portions of the budget.

SECTION 26 — POSITION VACANCIES

No full time vacant position may be advertised and no new employee may be hired except upon review of departmental staffing levels with the department head and written authority of the County Manager.

The Finance Officer shall establish records, which are in consonance with the budget, this Ordinance and regulating statutes of the State of North Carolina.

This Ordinance shall be effective upon its adoption.

Adopted the 9th day of June, 2016.

Chairman Bryan King

ATTEST:

Hazel Haynes
Clerk to the Board