

**RUTHERFORD COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2017-2018**

WHEREAS, the proposed budget for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018 ("Fiscal Year 2018") was presented to the Rutherford County Board of Commissioners on May 1, 2017 by the Rutherford County Manager and received by the Clerk to the Board on that date; and,

WHEREAS, on June 5, 2017, 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 12, 2017, 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 12th day of June 2017:

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 2018, 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	\$38,222,583
Prior Year Taxes, Interest, and Penalties	1,516,000
Local Option Sales Taxes	5,326,802
Restricted Intergovernmental Revenue	11,067,422
Permits & Fees	871,500
Sales & Services	4,508,278
Investment Earnings	25,000
Other Revenues	51,000
Transfers from Other Funds	248,366
Fund Balance Appropriated	2,325,472
TOTAL GENERAL FUND REVENUES:	\$ 64,162,423

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, 2017, 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 \$6,490,379,142 of taxable property and a collection rate of 97.02%.

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, 2017 and ending June 30, 2018. 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 \$113,475 of General Fund fund balance as of June 30, 2017 for the purposes of funding the HVAC (\$51,972) 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	\$ 295,523
Special Appropriations	\$ 271,733
County Manager	\$ 150,835
Human Resources	\$ 185,954
Finance	\$ 405,276
Revenue Department	\$ 2,143,655
Legal	\$ 130,000
Court Facilities	\$ 172,760
Board of Elections	\$ 288,310
Register of Deeds	\$ 271,665
Information Technology	\$ 1,515,722
Garage	\$ 182,660
Maintenance Admin	\$ 912,177
Buildings	\$ 1,010,842
Sheriff	\$ 5,073,517
College & School Security Officers	\$ 698,170
Detention Center	\$ 2,687,690
Communications	\$ 1,283,728
Building Inspector	\$ 429,617
Medical Examiner	\$ 70,000
Emergency Services	\$ 3,516,159
Emergency Management/Fire Marshal	\$ 257,491

Animal Control	\$ 217,207
Watershed	\$ 34,750
Forestry	\$ 85,500
Economic Development	\$ 473,180
Economic Development Incentives	\$ 5,513,641
Cooperative Extension	\$ 208,458
Farmers Market	\$ 11,820
Soil and Water Conservation	\$ 120,719
Public Health	\$ 512,414
Mental Health	\$ 114,168
Senior Center	\$ 822,389
Social Services – Administration	\$ 8,674,383
Social Services – Programs	\$ 5,606,382
Veterans Services	\$ 104,321
Library	\$ 569,710

PUBLIC SCHOOL SYSTEM

Current Expense	13,852,431
Capital Expense	1,595,908

ISOTHERMAL COMMUNITY COLLEGE

Operational Expense	2,273,407
Transfers to Other Funds	1,128,151
Contingency	290,000

TOTAL GENERAL FUND APPROPRIATIONS: \$ 64,162,423

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, 2017 and ending June 30, 2018.

Revenues	\$3,115,502
Appropriations	\$3,115,502

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	.14
Cherry Mountain Fire	.10
Chimney Rock Fire	.05
Cliffside Fire	.08
Cliffside Sanitary	.08
Edneyville Fire	.10
Ellenboro Fire	.075
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	.00
Rutherfordton Fire	.09
Sandy Mush Fire	.07
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, 2017 and ending June 30, 2018.

Any carryover balances from FY2016-2017 for the Airport Grant Funds will be re-appropriated with June 30, 2017 balances.

Revenues	\$651,882
Appropriations	\$651,882

SECTION 8 – VEHICLE AND CAPITAL REPLACEMENT FUNDS (14 and 66)

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, 2017 and ending June 30, 2018. Any carryover balances from FY2016-2017 for the Vehicle and Capital Replacement Fund will be re-appropriated with June 30, 2017 balances.

Revenues	\$2,845,455
Appropriations	\$2,845,455

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, 2017 and ending June 30, 2018.

Revenues	\$131,675
Appropriations	\$131,675

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, 2017 and ending June 30, 2018.

Revenues	\$37,500
Appropriations	\$37,500

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, 2017 and ending June 30, 2018. Revenues for this fund are based on a .70 cent surcharge per phone line.

Revenues	\$773,527
Appropriations	\$773,527

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, 2017 and ending June 30, 2018. 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, 2017 and ending June 30, 2018.

Any carryover balances from FY2016-2017 for the Grant Funds will be re-appropriated with June 30, 2017 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, 2017 and ending June 30, 2018.

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

Any carryover balances from FY2016-2017 for the Project Fund will be re-appropriated with June 30, 2017 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, 2017 and ending June 30, 2018.

Revenues	\$ 6,216,556
Appropriations	\$ 6,216,556

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

Any unexpended funds as of June 30, 2017 will be re-appropriated for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

SECTION 17 — COUNTY CAPITAL PROJECTS FUND (49)

Any unexpended funds as of June 30, 2017 will be re-appropriated for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

SECTION 18 — SCHOOL CAPITAL PROJECTS FUND (50)

Any unexpended funds as of June 30, 2017 will be re-appropriated for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

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, 2017 and ending June 30, 2018.

Revenues	\$ 1,389,692
Appropriations	\$ 1,389,692

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, 2017 and ending June 30, 2018.

Revenues	\$4,126,140
Appropriations	\$4,126,140

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), Animal Control Services User Fees (Sales & Service) 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 Residential Additions (including relocate residence

New Single Family Dwellings (including Modulars)

\$.40 per square foot of *gross finished area.

\$.25 per square foot of *gross unfinished area one subcontractor in each trade (electrical, plumbing, gas, and mechanical). 2nd trade subcontractor requires an additional trade permit. Other miscellaneous residential fees may apply. New House Minimum \$500; Addition & Renovations/Finish Interior Minimum \$250.

*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
Metal Prefab Carport	\$ 75
Add mechanical, plumbing, gas, insulation	\$ 75 per trade
*Calculated on total gross area	

- Residential Storage Buildings/Workshop
 Includes electrical and plumbing.

400 SF or less	\$100
401-1200 SF	\$175
1201+ SF	\$225
Prefab 400 SF or less	\$ 75 (with electrical only)
*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
Park Model (electrical and plumbing)	\$125
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
0 - 5,000 SF \$50
5,001 SF - 20,000 SF \$100
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

Animal Control Services (Fees Effective March 27, 2017)

Credit/Debit cards are accepted with the addition of a \$2 fee.

Adoption Fee (Unaltered Animal)	\$80.00
Adoption Fee (Altered Animal)	no charge
Animal Exam	no charge
Board	\$5.00 per day
Rabies Vaccine	\$10.00
Rabies Clinic Vaccine	\$5.00
Redemption Fee – 1 st Pickup	no charge
Redemption Fee – 2 nd Pickup	\$25.00
Redemption Fee – 3 rd Pickup	\$50.00
Trap Deposit – Cat	\$20.00
Trap Deposit – Dog	\$40.00

Emergency Services (Effective January 1, 2017)

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.....	\$ 293.00
Basic Life Support – Emergency.....	469.00
Advanced Life Support – Non-Emergency.....	352.00
Advanced Life Support – Emergency.....	557.00
Advanced Life Support – Level 2.....	806.00
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.

- \$ 125.00 For County Households Effective July 1, 2017
- \$ 30.00 Homestead Householders > \$25,000 Property
- \$ -0- For County Homestead Householders < \$25,000 Property
- \$ 62.00 Per Ton for Commercial Industrial Tipping Fee Effective July 1, 2017
(includes \$2 per ton solid waste disposal fee)

\$ 42.00 Per Ton for Demolition Material Effective July 1, 2017
(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 – RUTHERFORD COUNTY TRANSIT AUTHORITY FEES

Transit Deviated Fixed Route (TARC) is offered to riders at no charge. Rider Passes for Employment are \$32/month. Contracted services are provided for Medicaid Transportation, Senior Center and Rutherford Life Services. Contracts are negotiated annually by the Transportation Director.

SECTION 25— ELECTED OFFICIALS PROVISIONS

Any official elected or appointed during the 2017-2018 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 26 — 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 2017-2018 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 27 — 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 Human Resources Director.

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 12th day of June, 2017.

Bryan A. King, Chairman

ATTEST:

Hazel Haynes, Clerk to the Board