

JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2015-2016



**BE IT ORDAINED** by the Board of Commissioners of Jackson County, North Carolina in regular session assembled:

**Section 1:** The following amounts are hereby appropriated for the operation of Jackson County Government and its activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016 in accordance with the following summary and its schedules:

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 56,235,009
Capital Reserve Fund	1,404,000
School Capital Reserve Fund	734,371
Emergency Telephone Fund	485,238
Economic Development Fund	135,845
Revaluation Fund	333,333
Community Development Fund	234,203
Law Enforcement Fund	12,500
Conservation Preservation Rec Fund	500,000
Fire Service District Tax Fund	1,117,865
Debt Service Fund	3,857,676
Clean Water Revolving Loan Fund	16,780
Economic Development Revolving Loan Fund	45,511
Economic Development Fund	91,248
Solid Waste Enterprise Fund	3,286,176
Green Energy Park Enterprise Fund	189,111
Airport Authority Fund	<u>89,268</u>
Subtotal Budget	\$ 68,768,134
Less: Interfund Transfers	<u>(6,703,841)</u>
<b>TOTAL BUDGET:</b>	<b><u>\$ 62,064,293</u></b>

**Section 2:** That for said fiscal year there is hereby appropriated out of the General Fund the following:  
Code: 11-4000

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
Governing Body	279,878
Administration	287,224
Human Resources	144,799
Finance	577,902
Tax Collections	271,635
Tax Administration	693,481
GIS/Mapping	153,756
Legal	225,000
Court Facilities	57,840
Elections	428,794
Register of Deeds	451,347
Central Services	187,000
Computer Information Services	645,066
Public Works-Adm	51,374
Public Works-Central Garage	151,768
Public Works-Maintenance Division	1,656,585
Public Works-Housekeeping Division	941,673
Public Works-Grounds Division	974,783
Professional Services	25,000
Sheriff	3,936,643
Jail	1,770,971
Sheriff-Grants	112,500
Emergency Management	986,509
Fire	1,501,759
Code Enforcement	1,232,286
Ambulance/Rescue Squad	1,552,545
Transportation-Administration	190,605
Transportation-Operating Expenses	498,074
Transportation-Capital Outlay	6,977
Transportation-Elderly Disabilities Grant	245,727
Airport Authority	31,000
Forestry	79,650
Planning	297,328
Community Development	133,145
Cooperative Extension	158,769
Conservation	172,227
Health Services	4,663,768
Other Services-SMMH	123,081
Alcohol	7,036
Social Services-Administration	4,263,813
Social Services-Other Services	3,088,491
Social Services-Indian Reservation	632,622

Department On Aging	590,104
Emergency Food & Shelter	10,871
Congregate & Home Del. Meals	382,488
Adult Day Care	111,878
Senior Center	21,000
Veteran's Service	102,904
Youth Services	146,164
Senior Citizens Services	22,150
Other Human Services	158,289
Public Schools-Current Operations	6,826,207
Public Schools-Capital Outlay	955,700
Community College-Current Operations	1,897,481
Community College-Capital Outlay	311,361
Library	1,121,831
Recreation	954,527
Swimming Pool	105,393
Recreation Center-Cullowhee	274,906
Cashiers Recreation	267,013
Cashiers Swimming Pool	36,132
Recreation Center-Cashiers-Glenville	261,222
Arts	10,000
Transfers To Other Funds	6,703,841
Contingency	1,073,116
<b>TOTAL:</b>	<b>\$ 56,235,009</b>

**Section 3:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing General Fund appropriations:  
Code: 11-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Prior Year Taxes	1,200,000
Prior Year Taxes-MV	50,000
Ad Valorem Taxes	30,536,348
Motor Vehicle Taxes	2,000
Vehicle Rental Taxes	17,500
NCVTS-Vehicle Tax	750,000
Penalties & Interest	450,000
NCVTS-Interest	5,500
Collection Fees	5,500
Video Programming Distribution	72,500
TVA-Recreation	950
Payment in Lieu of Taxes	115,872
Nantahala Forest	128,000
Medicaid Hold Harmless	932,770
Tax Refund-Sales & Use Tax	4,430,787

Tax Refund-Schools Art 40 40%	1,029,176
Tax Refund-General Art 40 60%	1,543,765
Tax Refund-Schools Art 42 60%	1,355,412
Tax Refund-General Art 42 40%	903,610
Sales & Use Tax Refund	75,000
Juvenile Crime Prevention	100,867
VOCA-AWAKE-Child Advocacy	57,409
Land Records/Internet Fees	1,000
Road Sign Fees	1,600
Community Watch Signs	500
Town of Sylva Fees	25,000
Town of Webster Fees	250
Town of Dillsboro Fees	2,000
Town of Forest Hills Fees	500
Cell Tower Application Fees	10,000
Cashiers Permit Fees	3,500
Subdivision Review Fees	10,000
441 Corridor Fees	500
Court Facility Fees	57,340
Court Facility Fees Interest	500
Election Fees	6,500
Telephone Charges	6,000
Civil Process Fees-In state	35,000
Civil Process Fees-OFS	5,000
D.A.R.E. Program	6,000
Sheriff's Fees	33,647
Officer's Fees-Courts	21,600
Restitution	1,200
Gun Permits	5,000
Civil Process Fees-Courts	13,500
Sheriff-Work Release	12,500
Concealed Handgun Permits	21,500
School Resource Officer-BOE, SCC	366,728
NC Gov Highway Safety Grant	20,000
Governor's Crime Commission Grant	60,000
Unauthorized Sub Tax Distribution	25,000
SCAAP State Criminal Alien Asst Program	15,000
US Treasury-Forest Service	5,000
BVP-Equipment	21,250
Narcotic Forfeiture	15,000
Sheriff Donations-SWAC	7,935
ABC Rehab/Ed-Town of Sylva	6,500
Dept of Justice Grant	21,152
Sheriff-Misc	3,200
Jail Fees-Courts	14,000
Inmate Housing Fees	10,000
Emergency Management	35,009
Fire Marshal Fees-Notice of Violation	500

Donations-Fire Prevention	325
Building Inspection Fees	360,000
Homeowners Recovery Fund	500
ABC Permit Fee	2,000
Off Premise Sign Fees	250
Erosion Control Fees	9,500
Erosion Control Penalty	250
Land Development Fees	24,000
Mobile Home Park Fees	125
Floodplain Permit Fees	500
Fire Inspection Fees	2,500
Plat Review Fees	5,000
Ambulance Fees-GCRS	170,000
Section 18 Administration	160,255
Section 18 Capital	6,279
NC DOT 10-ED-060 Elderly	100,000
NC DOT 10-ED-060 Capital	43,234
NC DOT 10-ED-060 Macon	2,402
Older American Act Title III	18,311
Donations-Cost Share TI	1,300
Public Fares	5,800
Nursing/Rest Home Fees	2,500
Trolley Fares	6,500
Elderly 5310 Fares	7,000
Employment Fares	1,000
Program Income	1,500
Employment Trans Program	10,079
NCDOT-EDTAP	55,553
NCDOT-RGP	54,746
Contracts-DSS Medical Transportation	110,000
Contracts-Vocational Rehab	15,000
Safe Roads Act	4,000
Conservation Education	2,500
Soil Conservation-Matching Share	33,563
State of NC	4,000
Duke Energy	14,000
Vaccine Fees	60,000
State Aid To County	80,336
Donations-Child Health	500
Donations-Adult Health	100
Health Promotion	26,882
Donations-Diabetes	100
Donations-BCCP	500
Donations-Prenatal	1,000
Sports Exams	1,000
Child Exams	1,500
SafeKids	300
Breast & Cervical Cancer Program.	35,700

WiseWoman Project	10,160
WIC Program	165,432
BF Peer Counselor	9,256
Maternal Health	57,982
Child Health	12,770
Family Planning	158,707
Other Receipts-Family Planning	15,000
Car Seat Safety Program	1,000
Local Prenatal Support	7,500
Local Perinatal Support	1,000
Other Receipts-Comprehensive	185,000
Child Services Coordination	3,450
CSC CC4C	82,368
Breastfeeding Promotion	9,210
Immunization Action Program	10,606
School Health Nurse Program	50,000
Diabetes Regional Consultant	15,000
Diabetes Building Capacity	1,000
Environmental Health Fees	100,000
Food & Lodging Fees	14,500
Food & Lodging Env Health	4,000
Well Inspection Fees	15,000
Pool Inspection Fees	6,000
EH Water Samples	8,000
Comm/Non-Community Water Supply	22,500
Animal Adoption Fees	15,000
Animal Clinic Fees	100
Animal Shelter Donations	1,500
Ancillary Services	40,000
PCM Medical Asst Program	80,117
Local Title XIX Child Health	1,200
Local Title XIX Family Planning	15,000
Bioterrorism	27,168
Adolescent Pregnancy	75,000
STD Meds	2,500
Communicable Disease	10,514
Smart Start	129,010
Cost Settlement Funds	150,000
County Wellness Clinic	163,273
Donations-Community Garden	200
TANF	2,389
Women's Health Services	10,373
Child Fatality	419
Tuberculosis	2,391
TB Medications	540
HIV	500
Community Garden-Sale of Tshirts	200
Active Routes to School	120,000

State-Federal Administration	2,541,440
Medicaid Payback	3,000
Special Assistance Refund	500
IV-D Fees	6,000
IV-D Collections	20,000
IV-D Incentive	15,000
IV-E Foster Care	62,101
WAFFA Payback	500
State Foster Care	57,500
Adoption Assistance	23,400
Adoption Fees	2,000
Crisis Intervention	170,249
LINKS	9,650
Duke Energy	11,900
Duke Energy Shareholder	63,892
Progress Merger	384
Sale of Equipment	1,000
NC Health Choice Fees	10,000
Special Child Adoption	115,569
Transportation Reimbursement	246,000
Helping Each Member Cope	9,519
Progress Energy Neighbor	1,068
DCD Child Care Subsidy	1,625,866
Low Income Energy Assistance	174,249
Administration State-Federal	396,344
Transportation Reimbursement	44,240
Medicaid Payback	300
Crisis Intervention	4,000
WAFFA Payback	500
State-Federal IV-E Foster Care	30,825
State Foster Care	156,413
Home & Community Care Block	186,178
Meals-Donations and Fees	20,000
Animal Meal Donations	450
Liquid Supplements	2,000
Mtn Area Health Ed Grant	1,400
Project Care-Donations & Fees	3,000
Community Resource Conn	4,500
Cashiers Senior Center	2,000
Senior Center General Purchase	11,500
Aging Donations	2,200
Caring Hands-Donations & Fees	1,500
SHIIP/Senior Care	4,492
Adult Day Care-DSS	4,123
Adult Day Care-Client Donation	8,000
Adult Day Care-Meal Donation	4,000
Emergency Food / Shelter	6,000
Adult Day Care-CACFP	3,100

Dining Room Rental	2,000
Emergency Food & Shelter	10,871
Senior Center	10,200
Veteran's Service	1,452
Lottery Proceeds	247,362
Community Foundation	15,000
Miscellaneous Revenues	2,500
Swimming Pool Admission	42,000
Swim Lessons	2,500
Swimming Pool Reimbursement	9,000
Special Trips	2,000
Recreation-Special Projects	2,500
Adult Softball	3,500
Co-Rec Softball	2,700
Womens Volleyball	2,450
Co-Rec Volleyball	2,975
Church Volleyball	1,400
Adult Flag Football	2,560
Church Softball	4,800
Church Basketball	3,400
Summer Basketball	3,000
Tennis	2,500
Youth Soccer	24,000
Youth Basketball	11,000
Sandlot Baseball	1,500
Road Races	5,500
Leisure Programs	13,000
Day Camps	42,875
Andrews Park	28,000
Shelter Rental	6,000
Fee/Charges	1,000
Challenger Soccer Camp	500
Ski Lessons	6,500
Family Funday	1,500
Pumpkin Patch	400
Senior Games	1,500
Pilot Program-Nursery Fees	2,500
Recreation Center Fees	165,000
Cashiers Recreation Center Fees	145,000
Cashiers Swimming Pool Fees	6,500
Personal Trainer Fees	24,000
Cashiers Personal Trainer Fees	25,000
Swimming Pool Concessions	10,000
Park Concessions	4,500
Donations	6,000
Donations-Greenways	1,000
Donations-Cashiers	2,500
Cashiers Well Service Fees	13,500

Register of Deeds-Revenues	350,000
Register of Deeds-Receipts	260,000
Register of Deeds-Marriage License	8,500
Register of Deeds-Technology	28,000
R.O.D.-Rev-Conveyance Tax Adm	6,000
Investment Earnings	25,000
Copy Machine	34,500
Fax Machine/Copies	500
Rents	52,210
Vending Machines	2,000
Sale of Fixed Assets	40,000
ABC Distribution-Law Enforcement	20,000
ABC Distribution-General	240,000
ABC Distribution-Rehabilitation	21,500
ABC License Fees	3,400
Beer and Wine Tax Distribution	165,000
Other Miscellaneous Revenue	30,000
TTA Administration	16,000
Airport Administration	14,500
<b>TOTAL:</b>	<b>\$ 56,235,009</b>

**Section 4:** That for said fiscal year there is hereby appropriated out of the Capital Reserve Fund the following:  
Code: 20-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Designated for Future Approp.	1,000,593
Designated-CSB	403,407
<b>TOTAL:</b>	<b>\$ 1,404,000</b>

**Section 5:** It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Capital Reserve Fund appropriations:  
Code: 20-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	1,000,000
Investment Earnings	593
Fund Balance	403,407
<b>TOTAL:</b>	<b>\$ 1,404,000</b>

**Section 6:** That for said fiscal year there is hereby appropriated out of the School Capital Reserve Fund the following:  
Code: 21-5000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
School Capital Reserve	734,371
<b>TOTAL:</b>	<b>\$ 734,371</b>

**Section 7:** It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing School Capital Reserve Fund appropriations:  
Code: 21-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	734,371
<b>TOTAL:</b>	<b>\$ 734,371</b>

**Section 8:** That for said fiscal year there is hereby appropriated out of the Emergency Telephone Fund the following:  
Code: 22-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Salaries & Wages	118,729
Social Security Contribution	7,362
Retirement Expense	8,395
Hospitalization Insurance	23,008
Unemployment Insurance	543
Workman's Compensation	2,285
Medicare Tax	1,722
Supplies	3,305
Travel	1,500
Telephone	100,000
Postage	50
Repairs & Maintenance Equipment	12,000
Training	3,000
Lease	30,000
Insurance-Professional Liability	250
Capital Outlay	48,089
Contracted Services	125,000
<b>TOTAL:</b>	<b>\$ 485,238</b>

**Section 9:** It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Emergency Telephone Fund appropriations:

Code: 22-3000

<u>SOURCES</u>	<u>AMOUNT</u>
State of NC 911	485,238
<b>TOTAL:</b>	<b>\$ 485,238</b>

**Section 10:** That for said fiscal year there is hereby appropriated out of the Economic Development Fund the following:

Code: 23-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Salaries & Wages	73,866
Social Security Contribution	4,580
Retirement	5,223
Hospitalization Insurance	9,203
Unemployment Insurance	217
Workman's Compensations Ins	218
Medicare Tax	1,071
Vehicle Supplies	1,000
Office Supplies	1,200
Travel	5,782
Telephone	1,200
Postage	100
Marketing	15,500
Insurance	200
Dues and Subscriptions	1,485
Contracted Services	5,000
Sponsorships	10,000
<b>TOTAL:</b>	<b>\$ 135,845</b>

**Section 11:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Economic Development Fund appropriations:

Code: 23-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Video Production Contribution	10,000
Investment Earnings	350
Transfer from General Fund	100,000
Fund Balance	25,495
<b>TOTAL:</b>	<b>\$ 135,845</b>

**Section 12:** That for said fiscal year there is hereby appropriated out of the Real Property

Revaluation Fund the following:

Code: 25-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Salaries & Wages	123,982
Board of E&R Expense	8,500
Social Security Contribution	7,687
Retirement Expense	8,766
Hospitalization Insurance	25,769
Retiree Insurance	10,902
Unemployment Compensation	608
Workman's Compensation	1,642
Medicare Tax	1,798
Vehicle Supplies	5,500
Office Supplies	4,500
Travel	2,500
Telephone	2,000
Postage	15,000
Repairs & Maint Equipment	1,500
Repairs & Maint Vehicles	1,500
Software Maint & License	2,100
Contracted Services	101,079
Insurance-Vehicle	3,000
Capital Outlay	5,000
<b>TOTAL:</b>	<b>\$ 333,333</b>

**Section 13:** It is estimated that the following Real Property Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Real Property Revaluation Fund appropriations:

Code: 25-3000

<u>SOURCES</u>	<u>AMOUNT</u>
General Fund Contribution	333,333
<b>TOTAL:</b>	<b>\$ 333,333</b>

**Section 14:** That for said fiscal year there is hereby appropriated out of the Community Development

Grant Fund the following:

Code: 26-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Retiree Insurance	9,203
Rehabilitation	214,000
Emergency Repairs	11,000
<b>TOTAL:</b>	<b>\$ 234,203</b>

**Section 15:** It is estimated that the following Community Development Grant Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Community Development Grant Fund appropriations:  
Code: 26-3000

<u>SOURCES</u>	<u>AMOUNT</u>
NC Div Comm Asst	225,000
Fund Balance	<u>9,203</u>
<b>TOTAL:</b>	<b>\$ <u>234,203</u></b>

**Section 16:** That for said fiscal year there is hereby appropriated out of the Law Enforcement Fund the following:  
Code: 27-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Part time Wages	7,500
Capital Outlay	<u>5,000</u>
<b>TOTAL:</b>	<b>\$ <u>12,500</u></b>

**Section 17:** It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Law Enforcement Fund appropriations:  
Code: 27-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Federal Forfeitures	7,500
Fund Balance	<u>5,000</u>
<b>TOTAL:</b>	<b>\$ <u>12,500</u></b>

**Section 18:** That for said fiscal year there is hereby appropriated out of the Conservation Preservation Recreation Fund the following:  
Code: 28-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Conservation Preservation	500,000
<b>TOTAL:</b>	<b>\$ <u>500,000</u></b>

**Section 19:** It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Conservation Preservation Recreation Fund appropriations:  
Code: 28-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	500,000
<b>TOTAL:</b>	<b>\$ <u>500,000</u></b>

**Section 20:** That for said fiscal year there is hereby appropriated out of the Fire Service District Tax

Fund the following:

Code: 29-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Cashiers-Glenville Fire	1,067,865
Highlands Fire	50,000
<b>TOTAL:</b>	<b>\$ 1,117,865</b>

**Section 21:** It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Fire Service District Tax Fund appropriations:

Code: 29-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Fire Tax-Cashiers-Glenville Fire Service District	1,067,865
Fire Tax-Highlands Fire Service District	50,000
<b>TOTAL:</b>	<b>\$ 1,117,865</b>

**Section 22:** That for said fiscal year there is hereby appropriated out of the Debt Service

Fund the following:

Code: 30-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
DSS,Adm Principal	169,776
Cashiers Library Principal	263,989
Cashiers/Webster Principal	442,754
Aging Facility Principal	278,067
Jackson Library/SCC Principal	616,439
DSS,Adm Interest	2,157
Cashiers Library Interest	29,937
Cashiers/Webster Interest	70,299
Aging Facility Interest	52,075
Jackson Library/SCC Interest	158,546
SMH #3 Principal	212,516
Fairview K Principal	217,580
SMH #4 Principal	369,838
SMH Gym, Fine Arts, BR Locker Principal	666,667
SMH #3,DSS,ADM Interest	2,699
Fairview K Interest	34,547
SMH #4 Interest	41,940
SMH Gym, Fine Arts, BR Locker Interest	227,850
<b>TOTAL:</b>	<b>\$ 3,857,676</b>

**Section 23:** It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Debt Service Fund appropriations:

Code: 30-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	3,857,676
<b>TOTAL:</b>	<b>\$ 3,857,676</b>

**Section 24:** That for said fiscal year there is hereby appropriated out of the Clean Water Revolving Loan Fund the following:  
Code: 41-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Watershed Assoc Tuck River	16,780
<b>TOTAL:</b>	<b>\$ 16,780</b>

**Section 25:** It is estimated that the following Clean Water Revolving Loan Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Clean Water Revolving Loan Fund appropriations:  
Code: 41-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Fund Balance	16,780
<b>TOTAL:</b>	<b>\$ 16,780</b>

**Section 26:** That for said fiscal year there is hereby appropriated out of the Economic Development Fund the following:  
Code: 42-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Reserve of Economic Development	45,511
	<b>\$ 45,511</b>

**Section 27:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Economic Development Fund appropriations:  
Code: 42-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Balsamwest Principal	1,550
Jackson Paper Interest	5,482
Jackson Paper Principal	24,128
540 Broadcasting Interest	1,842
540 Broadcasting Principal	12,509
<b>TOTAL:</b>	<b>\$ 45,511</b>

**Section 28:** That for said fiscal year there is hereby appropriated out of the Economic Development Fund the following:  
Code: 64-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Utilities	1,600
Repairs & Maintenance	69,648
Insurance	20,000
<b>TOTAL:</b>	<b>\$ 91,248</b>

**Section 29:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Economic Development Fund appropriations:  
Code: 64-3000

<u>SOURCES</u>	<u>AMOUNT</u>
540 Broadcasting Interest	2,498
540 Broadcasting Principal	19,460
Donations	200
Rents-Sunrise Sun-Pip Tomatoes	21,090
Rents-Consolidated Metco, Inc.	48,000
<b>TOTAL:</b>	<b>\$ 91,248</b>

**Section 30:** That for said fiscal year there is hereby appropriated out of the Solid Waste Fund the following:  
Code: 65-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Transfer Station Operations	764,542
SRC Operations	2,188,924
Dillsboro Landfill Monitoring	41,500
Misc. Solid Waste Management Tasks	5,178
Debt Service	286,032
<b>TOTAL:</b>	<b>\$ 3,286,176</b>

**Section 31:** It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Solid Waste Fund appropriations:  
Code: 65-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste Disposal Fees	1,799,926
Solid Waste Disposal Fees-Prior Year	90,000
Construction & Demolition Tipping Fees	505,000
MSW Disposal Fees	550,000
Private Hauler Fees	2,000
LCID Tipping Fees	35,000
C&D Tipping Fees-Cashiers	44,000
MSW Tipping Fees-Cashiers	20,000
NC Solid Waste Disposal Tax	28,000
Scrap Tire Fee	45,450
White Goods Tax	13,000
Electronics Tax	2,800
Interest	34,000
Sale of Mulch	5,000
Sale of Recycled Materials	70,000
Sale of Recycled Metal	42,000
<b>TOTAL:</b>	<b>\$ 3,286,176</b>

**Section 32:** That for said fiscal year there is hereby appropriated out of the Green Energy Park Fund the following:

Code: 66-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Salaries & Wages	96,584
Social Security Contribution	5,988
Retirement Expense	6,828
Hospitalization Insurance	9,203
Unemployment Insurance	496
Workman's Compensation	1,859
Medicare Tax	1,401
Office Supplies	2,000
Class Supplies	6,000
Blacksmith Supplies	1,000
Travel	1,500
Telephone	2,000
Postage	175
Utilities	7,000
Advertising & Printing	3,000
Repairs & Maint Equipment	12,000
Contracted Services	27,777
Disposal Fees	1,000
Dues & Subscriptions	300
Special Events	3,000
<b>TOTAL:</b>	<b>\$ 189,111</b>

**Section 33:** It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Green Energy Park Fund appropriations:

Code: 66-3000

<u>SOURCE</u>	<u>AMOUNT</u>
General Fund Contribution	178,461
Rents	5,000
Gallery Commission	1,500
Donations	150
Registration Fees	4,000
<b>TOTAL:</b>	<b>\$ 189,111</b>

**Section 34:** That for said fiscal year there is hereby appropriated out of the Airport Authority Fund the following:

Code: 78-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
County Administration	14,000
Legal	2,000
Professional Services	6,718
Supplies	2,000
Miscellaneous	1,500
Travel	4,000
Telephone	2,000
Postage	50

Utilities	4,500
Fuel Purchases	18,000
Repairs	13,600
Maintenance/Grounds Maintenance	3,200
Advertising & Promotion	2,500
Insurance	6,000
Capital Outlay Equipment	2,000
Contracted Services	7,200
<b>TOTAL:</b>	<b>\$ 89,268</b>

**Section 35:** It is estimated that the following Airport Authority Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Airport Authority Fund appropriations:  
Code: 78-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Fuel Sales	20,500
US Cellular	14,768
Hanger/Tie Down Rentals	23,000
Transfer from General Fund	31,000
<b>TOTAL:</b>	<b>\$ 89,268</b>

**Section 36:** That for said fiscal year the tax rate is hereby set at \$.28 per \$100.00 valuation of property listed for taxes as of January 1, 2015. This rate is based on a total valuation of property for the purpose of taxation of \$11,587,417,759 and an estimated collection rate of 96.37%.

**Section 35:** The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2015, and ending June 30, 2016, on solid waste disposal fees in the amount of \$63.00 per one bedroom household, \$84.00 per two and three bedroom households, \$105.00 per four bedroom households, \$125 per five or more bedroom households; and \$53 per business. The Board of Commissioners authorized the assessment to be printed on the Jackson County Property Tax statement. The assessment is authorized to be collected in the same manner as property tax.

**Section 38:** The Board of Commissioners hereby levies a charge of \$64.00 per ton for the Sylva area and \$64.00 per ton for the Cashiers area for construction and demolition waste, concrete and brick, and municipal solid waste disposal. A charge of \$31.00 per ton is hereby levied for yard waste disposal.

**Section 39:** The County Manager and/or Finance Director are hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. The Finance Director may transfer amounts between line item expenditures within department limitation and without a report being required.
- b. The County Manager may transfer amounts between departments including contingency appropriations, within the same fund. He must make an official report on such transfers at the next regular meeting of the Board of Commissioners.
- c. The funding for approved reclassifications may be transferred from the budgeted reserve with the approval of the County Manager.

- d. No revenues may be increased or no funds may be transferred between funds unless formal action is taken by the Board of Commissioners.

**Section 40:** The Finance Director may make cash advances between funds for periods not to exceed 60 days without reporting to the Board of Commissioners. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

**Section 41:** The County Manager is hereby authorized to accept grant funding which has been previously approved for application by the Board of Commissioners, including any local match involved. The County Manager is authorized to execute any resulting grant documents. Also, the County Manager and/or Finance Director is authorized to enter into contracts for purchases of supplies, materials, or equipment as described in G.S. 143-129(a) up to the limits stated therein for informal bidding. The County Manager is authorized to enter into routine services contracts in normal course of county operation. Change Orders for capital project contracts may be approved by the County Manager up to the informal bidding limits referred to above, provided that sufficient funding is available. All contracts authorized by this ordinance are approved for signature by the Chairman of the Board of Commissioners, the County Manager, and/or the Clerk to the Board of Commissioners as appropriate.

**Section 42:** Pursuant to G.S. 115C-433, the Board of Education shall be required to present any amendment that increases or decreases the amount of county appropriation allocated by function by ten percent (10%) or more to the Board of Commissioners for approval.

**Section 43:** Southwestern Community College shall be required to present any amendment that increases or decreases the amount of county appropriation allocated by function to the Board of Commissioners for approval.

**Section 44:** Copies of this Budget Ordinance shall be furnished to the Finance Director and Budget Officer of Jackson County, North Carolina to be kept on file by them for their direction in the collection of revenues and expenditures of amounts appropriated.

Adopted, this the 18th day of June, 2015.

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Brian Thomas McMahan, Chairman  
Jackson County Board of Commissioners

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Boyce Deitz, Commissioner

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Charles Elders, Commissioner

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Vicki Greene, Commissioner

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Mark R. Jones, Commissioner

ATTEST:

(SEAL)

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Angela M. Winchester, Clerk to Board