

JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2025-2026



BE IT ORDAINED by the Board of Commissioners of Jackson County, North Carolina in Special 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, 2025 and ending June 30, 2026 in accordance with the following summary and its schedules:

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 106,540,858
General Fund ARPA	1,956,594
National Opioid Fund	321,506
Self-Insurance Fund	8,699,648
Education Capital Reserve Fund	2,964,000
Capital Reserve Fund	2,100,000
School Capital Reserve Fund	3,074,901
Emergency Telephone Fund	228,779
Economic Development Fund	452,957
Revaluation Fund	656,735
Community Development Fund	750,000
Law Enforcement Fund	45,000
Conservation Preservation Rec Fund	1,050,000
Fire Service District Tax Fund	2,911,408
Debt Service Fund	6,516,371
Clean Water Fund	25,000
Economic Development Revolving Loan Fund	27,500
Greenway Fund	200,000
Economic Development Fund	1,070,000
Solid Waste Enterprise Fund	5,614,152
Green Energy Park Enterprise Fund	<u>454,605</u>
Subtotal Budget	\$ 145,660,014
Less: Interfund Transfers	<u>25,188,613</u>
TOTAL BUDGET:	<u>\$ 120,471,401</u>

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	404,043
Administration	505,901
Human Resources	270,496
Well at Work	13,750
Finance	947,539
Tax Collections	399,824
Tax Administration	930,305
GIS/Mapping	132,340
License Plate Agency	216,879
Legal	425,000
Court Facilities	70,000
Elections	716,999
Register of Deeds	637,184
Central Services	199,000
Computer Information Services	1,071,558
Public Works	7,522,212
Professional Services	55,000
Sheriff	8,464,788
Jail	3,307,915
Sheriff-Grants	76,310
Emergency Management	1,858,938
Fire	5,563,565
Code Enforcement	2,070,885
Ambulance/Rescue Squad	5,267,657
Transportation-Administration	235,764
Transportation-Operating Expenses	719,963
Transportation-Capital	227,600
Transportation-Elderly Disabilities Grant	75,000
Airport Authority	31,000
Forestry	110,066
Planning	471,291
Community Development	999,615
Cooperative Extension	259,877
Conservation	248,074
Health Services	6,919,743
Other Services-Vaya	123,081
Substance Abuse Recovery Planning	246,906
Social Services-Administration	7,559,038
Social Services-Other Services	1,990,243
Social Services-Indian Reservation	214,097
Department On Aging	942,166
Emergency Food & Shelter	14,000
Congregate & Home Del. Meals	634,421
Adult Day Care	156,643

Senior Center	20,000
Veteran's Service	198,073
Youth Services	186,969
Other Human Services	40,193
Other Human Services	475,000
Public Schools	12,485,078
Community College	3,699,437
Library	1,516,000
Recreation	1,840,993
Swimming Pool	250,962
Recreation Center-Cullowhee	483,079
Cashiers Recreation	550,187
Recreation Center-Cashiers-Glenville	445,510
Aquatics Center	1,087,831
Arts	10,000
Transfers To Other Funds	17,961,607
Contingency	1,983,263
TOTAL:	<u>\$ 106,540,858</u>

Section 3: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing General Fund appropriations:
Code: 11-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Prior Year Taxes	500,000
Ad Valorem Taxes	58,483,868
Vehicle Rental Taxes	24,000
NCVTS-Vehicle Tax	2,145,387
Penalties & Interest	375,000
NCVTS-Interest	20,000
Collection Fees	9,500
Video Programming Distribution	72,500
TVA-Recreation	875
Payment in Lieu of Taxes	115,872
Nantahala Forest	128,000
Medicaid Hold Harmless	1,329,150
Tax Refund-Sales & Use Tax-Art 39	11,431,488
Tax Refund-Schools Art 40 40%	2,242,728
Tax Refund-General Art 40 60%	3,364,092
Tax Refund-Schools Art 42 60%	3,496,890
Tax Refund-General Art 42 40%	2,331,260
Tax Refund-General Art 46	2,889,000
Sales & Use Tax Refund	260,000
Juvenile Crime Prevention	128,439
Road Sign Fees	3,500
Community Watch Signs	500
Town of Sylva Fees	25,000
Town of Webster Fees	750

Town of Dillsboro Fees	1,500
Town of Forest Hills Fees	8,000
Cell Tower Application Fees	10,000
Cashiers Permit Fees	3,500
Subdivision Review Fees	10,000
441 Corridor Fees	750
Cullowhee Fees	1,000
LPA Transaction Fees	97,000
LPA Notary Fees	26,864
LPA Novelty Fees	1,750
Court Facility Fees	60,000
Court Facility Fees Interest	10,000
Board of Election Fees	2,000
Municipal Reimbursement	12,000
Telephone Charges	10,000
Civil Process Fees-In State	55,000
Civil Process Fees-OFS	5,000
D.A.R.E. Program	6,000
Sheriff's Fees	40,000
Officer's Fees-Courts	21,610
Restitution	1,200
Civil Process Fees-Courts	13,500
Concealed Handgun Permits	34,000
School Resource Officer-SCC	152,293
School Resource Officer-BOE, Summit	322,060
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
US Treasury-DEA Reimbursement	4,000
Sheriff Donations-SWAC	20,000
ABC Rehab/Town of Sylva	2,200
Sheriff-Misc	6,280
Commissary Fees	64,295
Unclaimed Property Sale	25,000
Forfeiture-Public School	3,334
Inmate Phone Service	40,000
Fingerprinting Fees	4,000
BCBS Grant	5,000
Jail Fees-Courts	25,000
Inmate Housing Fees	25,000
Statewide Misd Confinement	73,000
Emergency Management	52,000
Fire Marshal Fees	500
Building Inspection Fees	780,000
Homeowners Recovery Fund	700
ABC Permit Fee	1,500
Erosion Control Fees	15,000
Land Development Fees	30,000

Mobile Home Park Fees	200
Floodplain Permit Fees	1,000
Fire Inspection Fees	18,500
Ambulance Fees-GCRS	200,000
Ambulance Fees-Westcare Profit	125,000
Section 18 Administration	180,472
Section 18 Capital	215,256
NC DOT 21-ED-060 Elderly	75,000
Older American Act Title III	23,831
Donations-Cost Share TI	1,500
Public Fares	17,000
Nursing/Rest Home Fees	900
EDTAP Fares	2,000
Trolley Fares	5,000
Elderly 5310 Fares	10,000
Employment Fares	8,500
NC DOT-ROAP Employment	14,250
NC DOT-ROAP EDTAP	77,426
NC DOT-RGP	89,000
Contracts-DSS Medical Transportation	50,000
Contracts-Mtn Projects	350
Contracts-Vocational Rehab	2,500
Safe Roads Act	4,000
Conservation Education	500
Equipment Rental	1,000
State of NC-Soil and Water Tech Asst	22,582
Soil Conservation-Matching Share	3,600
Vaccine Fees	120,000
General Aid To Counties	80,363
Health Promotion	34,526
Sports Exams	2,000
Child Exams	2,000
SafeKids	2,000
Great Smokies-BCCCP	4,850
Great Smokies-SafeKids	4,000
Great Smokies-Cullowhee	4,000
Great Smokies-Women	15,000
Great Smokies-Elevate	7,500
Breast & Cervical Cancer Program.	19,600
WiseWoman Project	5,225
WIC Program	166,733
BF Peer Counselor	20,000
Maternal Health	57,982
Child Health	12,770
Family Planning	143,665
Other Receipts-Family Planning	40,000
Local Prenatal Support	40,000
Other Receipts-Comprehensive	75,000
Child Services Coordination	4,869
CSC CC4C	81,725

Breastfeeding Promotion	5,585
Immunization Action Program	12,735
School Health Nurse Program	50,000
Environmental Health Fees	150,000
Food & Lodging Fees	13,000
Environmental Health-Food	29,050
Well Inspection Fees	50,000
Pool Inspection Fees	7,500
EH Water Samples	12,000
Comm/Non-Community Water Supply	5,000
Animal Adoption Fees	17,500
Animal Clinic Fees	5,000
Animal Shelter Donations	15,000
Ancillary Services	40,000
PCM Medical Asst Program	75,000
Bioterrorism	30,350
Adolescent Pregnancy	100,000
Viral Hepatitis Prevention	67,642
STD Meds	894
Communicable Disease	10,514
Cost Settlement Funds	150,000
County Wellness Clinic	249,599
Community Garden Donations	1,000
TANF	3,859
Women's Health Services	8,218
Child Fatality	776
Tuberculosis	2,938
HIV	500
STD Prevention-Drugs	100
Hurricane Helene Essential Funding	316,170
Dogwood Health Trust	84,214
State-Federal Administration	4,323,592
Medicaid Payback	10,000
Special Assistance Refund	2,100
IV-D Fees	11,000
IV-D Collections	12,500
IV-D Incentive	18,576
IV-E Foster Care	275,247
WAFFA Payback	500
State Foster Care	185,000
Adoption Assistance	36,000
Adoption Fees	800
Crisis Intervention	145,748
LINKS	17,529
Duke Energy	30,000
Sale of Equipment	400
Dogwood Health Trust	50,000
Dogwood Health Trust-Employee	8,359
Health Coverage-Workers	200
Special Child Adoption	90,675

Transportation Reimbursement	50,000
Progress Energy Neighbor	5,076
DCD Child Care Subsidy	80,000
Low Income Energy Assistance	231,717
Administration State-Federal	191,387
Transportation Reimbursement	5,000
Medicaid Payback	2,000
WAFFA Payback	500
State-Federal IV-E Foster Care	28,000
State Foster Care	25,000
Home & Community Care Block	241,760
Meals-Donations and Fees	26,500
Animal Meal Donations	1,000
Liquid Supplements	750
Meals-Private Pay	2,000
Project Care-Donations & Fees	7,500
Fresh Produce Program	5,000
Cashiers Senior Center	3,200
Senior Center General Purchase	10,901
Aging Donations	5,000
SHIP/Senior Care	6,000
Adult Day Care-DSS	1,000
Adult Day Care-Client Donation	4,000
Emergency Food / Shelter	4,500
Adult Day Care-CACFP	4,000
Dining Room Rental	500
Donations-Senior Games	3,000
Emergency Food & Shelter	11,871
Senior Center	8,750
Veteran's Service	2,171
Aquatics Daily Admissions Membership	145,000
Aquatics Center Revenue	85,100
Aquatics Rentals	12,500
Aquatics Swim Team	15,000
Aquatics Concessions	12,000
Town of Sylva-Pool	20,000
Miscellaneous Revenues	2,500
Swimming Pool Admission	42,000
Swim Lessons	500
Swimming Pool Reimbursement	9,000
Special Trips	5,000
Special Programs	8,000
Adult Leagues	2,400
Women's Volleyball	2,200
Co-Rec Volleyball	3,500
Church Volleyball	2,200
Youth Volleyball	9,500
Church Softball	3,200
Adult Basketball	3,600
Outdoor Recreation	17,000

Tennis	2,000
Youth Soccer	40,000
Youth Basketball	13,000
Sandlot Baseball	1,000
Road Races	3,500
Leisure Programs	15,000
Day Camps	42,000
Andrews Park	45,000
Shelter Rental	7,500
Fee/Charges	1,500
Challenger Soccer Camp	500
Ski Lessons	15,000
Pumpkin Patch	500
Recreation Center Fees	240,000
Cashiers Recreation Center Fees	200,000
Personal Trainer Fees	28,000
Cashiers Personal Trainer Fees	75,000
Swimming Pool Concessions	10,000
Park Concessions	6,000
Donations	9,000
Donations-Greenways	1,500
Donations-Cashiers	4,000
Cashiers Well Service Fees	13,500
Register of Deeds-Revenues	900,000
Register of Deeds-Receipts	400,000
Register of Deeds-Marriage License	7,500
Register of Deeds-Technology	28,000
R.O.D.-Rev-Conveyance Tax Adm	15,000
Investment Earnings	1,500,000
Copy Machine	34,500
Rents	25,000
Tower Rent-SkyFI	4,500
Vending Machines	1,000
Sale of Fixed Assets	100,000
ABC Distribution-Law Enforcement	40,685
ABC Distribution-General	649,000
ABC Distribution-Recreation	15,000
ABC Distribution-Rehabilitation	60,160
ABC License Fees	4,800
Beer and Wine Tax Distribution	165,000
Other Miscellaneous Revenue	30,000
TDA Administration	38,250
Airport Administration	14,250
TOTAL:	<u>\$ 106,540,858</u>

Section 4: That for said fiscal year there is hereby appropriated out of the General ARPA Fund the following:
Code: 12-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Broadband Match	600,000
Designated for Future Appropriation	1,356,594
TOTAL:	\$ 1,956,594

Section 5: It is estimated that the following General ARPA Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing General ARPA Fund appropriations:
Code: 12-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	100,000
Fund Balance	1,856,594
TOTAL:	\$ 1,956,594

Section 6: That for said fiscal year there is hereby appropriated out of the National Opioid Settlement Fund the following:
Code: 14-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Designated for Future Appropriations	321,506
TOTAL:	\$ 321,506

Section 7: It is estimated that the following National Opioid Settlement Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing National Opioid Settlement Fund appropriations:
Code: 14-3000

<u>SOURCES</u>	<u>AMOUNT</u>
National Opioid Settlement	271,506
Investment Earnings	50,000
TOTAL:	\$ 321,506

Section 8: That for said fiscal year there is hereby appropriated out of the Self-Insurance Fund the following:
Code: 16-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
BCBS Medical Claims	6,465,068
BCBS Adm	1,400,000
BCBS-Retiree	375,000
Ameritas Dental	325,000
Ally Health	55,080

Mark III	25,500
FBA Cobra Adm	4,000
Other Charges	50,000
TOTAL:	\$ 8,699,648

Section 9: It is estimated that the following Self-Insurance Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Self-Insurance Fund appropriations:
Code: 16-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Retired Employee Contribution	100,000
Cobra Contribution	15,000
Rebates and Refunds	600,000
Investment Earnings	225,000
Employee Contribution-Retiree	1,377,686
Employee Contribution	6,381,962
TOTAL:	\$ 8,699,648

Section 10: That for said fiscal year there is hereby appropriated out of the Education Capital Reserve Fund the following:
Code: 19-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Designated for Future Appropriation	2,202,062
Transfer to Debt Service	761,938
TOTAL:	\$ 2,964,000

Section 11: It is estimated that the following Education Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Education Capital Reserve Fund appropriations:
Code: 19-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	75,000
Transfer from General Fund	2,889,000
TOTAL:	\$ 2,964,000

Section 12: 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 Appropriation	2,100,000
TOTAL:	\$ 2,100,000

Section 13: It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Capital Reserve Fund appropriations:
Code: 20-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	100,000
Transfer from General Fund	2,000,000
TOTAL:	\$ 2,100,000

Section 14: 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	3,074,901
TOTAL:	\$ 3,074,901

Section 15: It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing School Capital Reserve Fund appropriations:
Code: 21-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	100,000
Transfer from General Fund	2,974,901
TOTAL:	\$ 3,074,901

Section 16: 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>
Supplies	2,000
Travel	1,500
Telephone	32,000
Repairs & Maintenance Equipment	30,000
Training	9,000
Capital Outlay Equipment	90,000
Contracted Services	64,279
TOTAL:	\$ 228,779

Section 17: It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Emergency Telephone Fund appropriations:
Code: 22-3000

<u>SOURCES</u>	<u>AMOUNT</u>
NC 911 PSAP-Fund Balance	228,779
TOTAL:	\$ 228,779

Section 18: 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	134,944
Social Security Contribution	8,367
Retirement	19,432
Hospitalization Insurance	29,864
Retiree Insurance	6,000
Unemployment Insurance	628
Workman's Compensations Ins	2,038
Medicare Tax	1,957
Vehicle Supplies	1,000
Office Supplies	1,000
Travel	8,067
Telephone	1,460
Postage	300
Marketing	19,950
Business & Industry Appreciation	7,000
Planning-Community Connectivity	50,200
Planning-Housing Phase II	75,000
Insurance	200
Insurance-Vehicle	1,500
Contracted Services	78,000
Sponsorships	6,050
TOTAL:	\$ 452,957

Section 19: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Economic Development Fund appropriations:
Code: 23-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Sponsorship Business Appreciation	2,000
Dogwood Health Trust-Broadband	75,000
Transfer from General Fund	375,957
TOTAL:	\$ 452,957

Section 20: 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	313,778
Board of E&R Expense	1,250
Social Security Contribution	19,454
Retirement Expense	45,184
Hospitalization Insurance	104,524
Retiree Insurance	21,000
Unemployment Compensation	2,200
Workman's Compensation	3,538
Medicare Tax	4,550
Uniforms	2,500
Vehicle Supplies	3,000
Office Supplies	5,000
Travel	5,000
Telephone	2,000
Cell Phones	1,000
Postage	500
Repairs & Maint Equipment	1,000
Repairs & Maint Vehicles	1,500
Software Maint & License	67,036
Contracted Services	46,651
Insurance-Vehicle	3,570
Capital Outlay	2,500
TOTAL:	\$ 656,735

Section 21: It is estimated that the following Real Property Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Real Property Revaluation Fund appropriations:
Code: 25-3000

<u>SOURCES</u>	<u>AMOUNT</u>
General Fund Contribution	656,735
TOTAL:	\$ 656,735

Section 22: That for said fiscal year there is hereby appropriated out of the Community Development Fund the following:
Code: 26-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Webster Village Partnership	750,000
TOTAL:	\$ 750,000

Section 23: It is estimated that the following Community Development Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Law Enforcement Fund appropriations:
Code: 26-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	750,000
TOTAL:	\$ 750,000

Section 24: 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>
Capital Outlay	45,000
TOTAL:	\$ 45,000

Section 25: It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Law Enforcement Fund appropriations:
Code: 27-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Federal Forfeitures	45,000
TOTAL:	\$ 45,000

Section 26: 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/Recreation	536,000
Recreation Improvements	514,000
TOTAL:	\$ 1,050,000

Section 27: It is estimated that the following Conservation Preservation Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Conservation Preservation Recreation Fund appropriations:
Code: 28-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	50,000
Transfer from General Fund	1,000,000
TOTAL:	\$ 1,050,000

Section 28: 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	2,760,658
Highlands Fire	84,000

Designated for Future	66,750
TOTAL:	\$ 2,911,408

Section 29: It is estimated that the following Fire Service District Tax Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Fire Service District Tax Fund appropriations:
Code: 29-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Cashiers Prior Year Tax	14,000
Fire Tax-Cashiers-Glenville Fire Service District	2,770,175
Fire Tax-Highlands Fire Service District	88,183
Cashiers NCVTS Fire Tax	30,000
Highlands NCVTS Fire Tax	350
Cashiers Penalty & Interest	8,500
Highlands Penalty & Interest	200
TOTAL:	\$ 2,911,408

Section 30: 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>
SCC Health Science Building	500,000
Pool Facility Principal	1,334,000
County Projects Principal	1,450,000
SCC Health Science Building Interest	261,938
SMH Gym, Fine Arts, BR Locker Principal	666,667
School Maintenance-QZAB	600,000
SMH Gym, Fine Arts, BR Locker Interest	41,850
Pool Facility Interest	516,416
County Projects Interest	1,145,500
TOTAL:	\$ 6,516,371

Section 31: It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Debt Service Fund appropriations:
Code: 30-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	5,754,433
Transfer from SCR Fund	761,938
TOTAL:	\$ 6,516,371

Section 32: That for said fiscal year there is hereby appropriated out of the Clean Water Fund the following:
Code: 41-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Watershed Assoc of Tuckasegee River	25,000
	<u>\$ 25,000</u>

Section 33: It is estimated that the following Clean Water Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Economic Development Fund appropriations:
Code: 41-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	25,000
TOTAL:	<u>\$ 25,000</u>

Section 34: That for said fiscal year there is hereby appropriated out of the Economic Development Revolving Loan Fund the following:
Code: 42-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Reserve for Economic Development	27,500
	<u>\$ 27,500</u>

Section 35: It is estimated that the following Economic Development Revolving Loan Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Economic Development R Loan Fund appropriations:
Code: 42-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	27,500
TOTAL:	<u>\$ 27,500</u>

Section 36: That for said fiscal year there is hereby appropriated out of the Greenway Fund the following:
Code: 47-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Construction-Trails	200,000
	<u>\$ 200,000</u>

Section 37: It is estimated that the following Greenway Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Greenway Fund appropriations:
Code: 47-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	200,000
TOTAL:	<u>\$ 200,000</u>

Section 38: 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>
Repairs & Maintenance	40,000
Insurance	10,000
Fairground Development	1,000,000
Contracted Services	20,000
TOTAL:	\$ 1,070,000

Section 39: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Economic Development Fund appropriations:
Code: 64-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	70,000
Transfer from General Fund	1,000,000
TOTAL:	\$ 1,070,000

Section 40: 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	1,676,632
SRC Operations	3,786,750
Dillsboro Landfill Monitoring	110,770
Misc. Solid Waste Management Tasks	40,000
TOTAL:	\$ 5,614,152

Section 41: It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Solid Waste Fund appropriations:
Code: 65-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste Disposal Fees	3,232,975
Solid Waste Disposal Fees-Prior Year	75,000
Construction & Demolition Tipping Fees	725,000
MSW Disposal Fees	980,000
Private Hauler Fees	3,450
LCID Tipping Fees	70,000
C&D Tipping Fees-Cashiers	80,500
NC Solid Waste Disposal Tax	46,000

Scrap Tire Fee	80,000
White Goods Tax	24,000
Electronics Tax	3,500
Scrap Tire Grant	2,000
Interest	22,727
Sale of Mulch	6,000
Sale of Recycled Materials	137,000
Sale of Recycled Metal	120,000
Sale of Compost Bins	6,000
TOTAL:	<u>\$ 5,614,152</u>

Section 42: 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	157,657
Part-time Salaries & Wages	6,000
Social Security Contribution	9,775
Retirement Expense	22,703
Hospitalization Insurance	44,796
Retiree Insurance	9,000
Unemployment Insurance	942
Workman's Compensation	2,471
Medicare Tax	2,286
Office Supplies	6,100
Glass Supplies	24,000
Blacksmith Supplies	3,500
Educational Materials	8,000
Travel	2,000
Telephone	2,500
Postage	150
Utilities	18,000
Advertising & Printing	6,000
Repairs & Maint Building	25,000
Repairs & Maint-Gas System	3,500
Repairs & Maint-Glass System	7,000
Repairs & Maint-Metal System	2,850
Repairs & Maint-KILNS	2,000
Repairs & Maint-Vehicle	1,100
Contracted Services-Gas System	5,000
Contracted Services	9,500
Special Events	7,800
Registration Educational Service	36,975
Makers Market Rent	2,500
Dues and Subscriptions	2,500
Capital Outlay	23,000
TOTAL:	<u>\$ 454,605</u>

Section 43: It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Green Energy Park Fund appropriations:
Code: 66-3000

<u>SOURCE</u>	<u>AMOUNT</u>
General Fund Contribution	335,581
Investment Earnings	8,000
Rents	20,000
Gallery Commission	2,000
Donations	1,574
Registration Fees	73,950
Event Fees	6,000
Makers Market Fees	7,500
TOTAL:	<u>\$ 454,605</u>

Section 44: That for said fiscal year the tax rate is hereby set at \$0.32 per \$100.00 valuation of property listed for taxes as of January 1, 2025. This rate is based on a total valuation of real, personal, and utility property for the purpose of taxation of \$18,276,208,726 and an estimated collection rate of 100%. Motor vehicle total valuation is estimated at \$581,025,595 with an estimated collection rate of 99.88%.
The revenue neutral tax rate is \$0.2689 per \$100.00 valuation.

Section 45: That for said fiscal year the tax rate is hereby set at \$.0242 per \$100 valuation for the Cashiers Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$11,532,342,856 and an estimated collection rate of 99.14%.

Section 46: That for said fiscal year the tax rate is hereby set at \$.0150 per \$100 valuation for the Highlands Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$592,270,719 and an estimated collection rate of 99.14%.

Section 47: The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2025, and ending June 30, 2026, on solid waste disposal fees in the amount of \$80.00 per one bedroom household; \$125.00 per two and three bedroom households, personal property, and apartment units; \$140.00 per four bedroom households; \$160 per five or more bedroom households; \$70.00 per business; and \$5.00 for campsites and motel rooms. 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 48: The Board of Commissioners hereby levies a charge of \$66.00 per ton for the Sylva area and \$66.00 per ton for the Cashiers area for construction and demolition waste, concrete and brick, and municipal solid waste disposal. A charge of \$33.00 per ton is hereby levied for yard waste disposal and \$90.00 per ton for mixed load disposals.

Section 49: The County Manager and/or Finance Director are hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. The Finance Director, with County Manager approval, 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 50: 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 51: 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, with County Manager approval, 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 provided that sufficient funding is available. All contracts authorized by this ordinance are approved by signature by the Chairman of the Board of Commissioners, the County Manager, and/or the Clerk to the Board of Commissioners as appropriate.

Section 52: 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 53: 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 54: Pursuant to G.S. 18B-805(c)(3), subsection (h), ABC distributions for education shall fund the DARE program to provide education on alcohol or substance abuse.

Section 55: 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 17th of June, 2025.

Mark Letson, Chairman
Jackson County Board of Commissioners

Todd Bryson, Commissioner

Jenny Lynn Hooper, Commissioner

Michael Jennings, Commissioner

John Smith, Commissioner

ATTEST:

(SEAL)

Angela M. Winchester, Clerk to Board