

JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2021-2022



**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, 2021 and ending June 30, 2022 in accordance with the following summary and its schedules:

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 71,666,678
Self-Insurance Fund	8,005,494
Education Capital Reserve Fund	1,827,842
Capital Reserve Fund	1,001,000
School Capital Reserve Fund	1,088,774
Emergency Telephone Fund	314,070
Economic Development Fund	137,500
Revaluation Fund	479,134
Community Development Fund	14,640
Law Enforcement Fund	30,000
Conservation Preservation Rec Fund	500,000
Fire Service District Tax Fund	1,875,773
Debt Service Fund	3,933,645
Clean Water Fund	23,000
Economic Development Revolving Loan Fund	10,000
Economic Development Fund	55,135
Solid Waste Enterprise Fund	4,065,469
Green Energy Park Enterprise Fund	240,000
Airport Authority Fund	189,486
	<hr/>
Subtotal Budget	\$ 95,457,640
Less: Interfund Transfers	<hr/> (16,514,755)
<b>TOTAL BUDGET:</b>	<b><u>\$ 78,942,885</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	344,601
Administration	348,009
Human Resources	196,281
Finance	775,546
Tax Collections	354,211
Tax Administration	743,190
GIS/Mapping	160,899
Legal	330,154
Court Facilities	55,340
Elections	606,677
Register of Deeds	507,895
Central Services	187,000
Computer Information Services	706,084
Public Works	5,313,978
Professional Services	85,000
Sheriff	6,137,435
Jail	2,505,300
Sheriff-Grants	332,545
Emergency Management	1,397,852
Fire	2,547,009
Code Enforcement	1,503,698
Ambulance/Rescue Squad	3,073,475
Transportation-Administration	212,908
Transportation-Operating Expenses	622,682
Transportation-Elderly Disabilities Grant	87,500
Airport Authority	31,000
Forestry	108,594
Planning	354,476
Community Development	203,470
Cooperative Extension	221,150
Conservation	197,290
Health Services	5,241,524
Other Services-Vaya	123,081
Alcohol	5,525
Social Services-Administration	5,647,378
Social Services-Other Services	1,861,133
Social Services-Indian Reservation	172,838
Department On Aging	769,069
Emergency Food & Shelter	11,871
Congregate & Home Del. Meals	489,304
Adult Day Care	120,165
Senior Center	18,500
Veteran's Service	147,741
Youth Services	183,627

Senior Citizens Services	55,193
Other Human Services	350,995
Public Schools	9,787,168
Community College	2,701,077
Library	1,302,566
Recreation	1,208,396
Swimming Pool	74,142
Recreation Center-Cullowhee	334,979
Cashiers Recreation	394,256
Cashiers Swimming Pool	55,686
Recreation Center-Cashiers-Glenville	386,033
Arts	10,000
Transfers To Other Funds	8,200,623
Contingency	1,762,559
<b>TOTAL:</b>	<b>\$ 71,666,678</b>

**Section 3:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing General Fund appropriations:

Code: 11-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Prior Year Taxes	900,000
Prior Year Taxes-MV	250
Ad Valorem Taxes	36,748,173
Motor Vehicle Tax	200
Vehicle Rental Taxes	24,000
NCVTS-Vehicle Tax	1,469,243
Penalties & Interest	375,000
NCVTS-Interest	7,200
Collection Fees	5,500
Video Programming Distribution	72,500
TVA-Recreation	780
Payment in Lieu of Taxes	115,872
Nantahala Forest	128,000
Medicaid Hold Harmless	1,191,350
Tax Refund-Sales & Use Tax-Art 39	7,407,774
Tax Refund-Schools Art 40 40%	1,553,324
Tax Refund-General Art 40 60%	2,329,986
Tax Refund-Schools Art 42 60%	2,274,067
Tax Refund-General Art 42 40%	1,516,045
Tax Refund-General Art 46	1,827,842
Sales & Use Tax Refund	200,000
Juvenile Crime Prevention	128,439
Land Records/Internet Fees	1,750
Road Sign Fees	3,250
Community Watch Signs	500
Town of Sylva Fees	25,000
Town of Webster Fees	300

Town of Dillsboro Fees	1,800
Town of Forest Hills Fees	8,000
Cell Tower Application Fees	15,000
Cashiers Permit Fees	3,500
Subdivision Review Fees	10,000
441 Corridor Fees	750
Cullowhee Fees	750
Court Facility Fees	54,840
Court Facility Fees Interest	500
Municipal Reimbursement	20,000
Telephone Charges	42,000
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
Gun Permits	7,000
Civil Process Fees-Courts	13,500
Sheriff-Work Release	12,500
Concealed Handgun Permits	34,000
School Resource Officer-SCC	152,293
School Resource Officer-BOE, Summitt	322,060
NC Gov Highway Safety Grant	25,000
Governor's Crime Commission Grant	24,500
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
Dept of Justice Grant	256,795
Sheriff-Misc	6,280
Commissary Fees	64,295
Unclaimed Property Sale	25,000
Forfeiture-Public School	3,334
Inmate Phone Service	34,800
Net Motion-Town of Sylva	5,903
Donations	100
Jail Fees-Courts	25,000
Inmate Housing Fees	15,000
Statewide Misd Confinement	73,000
Emergency Management	39,590
FEMA Disaster Assistance	50,000
Fire Marshal Fees-Notice of Violation	500
Building Inspection Fees	700,000
Homeowners Recovery Fund	900

ABC Permit Fee	2,100
Erosion Control Fees	35,000
Land Development Fees	40,000
Mobile Home Park Fees	150
Floodplain Permit Fees	1,000
Fire Inspection Fees	10,000
Ambulance Fees-GCRS	200,000
Section 18 Administration	192,747
NC DOT 21-ED-060 Elderly	43,750
Older American Act Title III	21,387
Donations-Cost Share TI	1,500
Public Fares	9,000
Nursing/Rest Home Fees	1,000
EDTAP Fares	2,000
Trolley Fares	5,000
Elderly 5310 Fares	7,000
Employment Fares	4,000
NC DOT-ROAP Employment	13,419
NC DOT-ROAP EDTAP	73,313
NC DOT-RGP	70,245
Contracts-DSS Medical Transportation	50,000
Contracts-Mtn Projects	200
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	33,563
Soil Conservation-Matching Share	3,600
Duke Energy	6,243
Vaccine Fees	150,000
General Aid To Counties	80,363
Health Promotion	34,354
Sports Exams	1,000
Child Exams	1,000
SafeKids	5,000
Great Smokies-BCCCP Grant	4,850
Breast & Cervical Cancer Program.	26,000
WiseWoman Project	6,750
WIC Program	148,474
BF Peer Counselor	7,807
Maternal Health 101	26,000
Maternal Health	57,982
Child Health	12,770
Family Planning	145,085
Other Receipts-Family Planning	2,000
Car Seat Safety Program	2,000
Local Prenatal Support	10,000
Other Receipts-Comprehensive	41,337
Child Services Coordination	3,450

CSC CC4C	70,000
Breastfeeding Promotion	10,124
Immunization Action Program	9,014
School Health Nurse Program	50,000
Environmental Health Fees	175,000
Food & Lodging Fees	10,000
Environmental Health-Food	12,500
Well Inspection Fees	50,000
Pool Inspection Fees	7,500
EH Water Samples	12,000
Comm/Non-Community Water Supply	10,000
Animal Adoption Fees	17,500
Animal Shelter Donations	1,000
Animal Clinic Fees	3,000
Animal Shelter-ARF Reimbursement	6,000
Ancillary Services	67,500
PCM Medical Asst Program	75,000
Local Title XIX Family Planning	10,000
Bioterrorism	27,168
Adolescent Pregnancy	75,000
Viral Hepatitis Prevention	67,642
STD Meds	894
Communicable Disease	10,514
Smart Start	120,000
Cost Settlement Funds	60,000
County Wellness Clinic	207,186
Community Garden Donations	1,000
TANF	3,859
Women's Health Services	8,218
Child Fatality	363
Tuberculosis	2,938
HIV	600
Active Routes to Schools	100,000
State-Federal Administration	3,046,605
Medicaid Payback	10,000
Special Assistance Refund	2,100
IV-D Fees	11,000
IV-D Collections	12,500
IV-D Incentive	23,301
IV-E Foster Care	251,382
WAFFA Payback	500
State Foster Care	225,000
Adoption Assistance	32,400
Adoption Fees	800
Crisis Intervention	173,196
LINKS	12,816
Duke Energy	30,000
Sale of Equipment	400
NC Health Choice Fees	10,000

Health Coverage-Workers	200
Special Child Adoption	30,515
Transportation Reimbursement	100,000
Helping Each Member Cope	10,277
Progress Energy Neighbor	2,109
DCD Child Care Subsidy	80,000
Low Income Energy Assistance	173,196
Administration State-Federal	44,838
Transportation Reimbursement	10,000
Medicaid Payback	2,000
WAFFA Payback	500
State-Federal IV-E Foster Care	80,000
State Foster Care	35,000
Home & Community Care Block	262,062
Meals-Donations and Fees	26,500
Animal Meal Donations	100
Liquid Supplements	1,000
Meals-Private Pay	1,250
Project Care-Donations & Fees	5,000
Cashiers Senior Center	3,000
Senior Center General Purchase	10,515
Aging Donations	3,000
SHIP/Senior Care	5,991
Adult Day Care-DSS	5,000
Adult Day Care-Client Donation	3,500
Adult Day Care-Meal Donation	500
Emergency Food / Shelter	2,750
Adult Day Care-CACFP	1,500
Dining Room Rental	1,000
Donations-Senior Games	4,500
Emergency Food & Shelter	11,825
Senior Center	10,250
Veteran's Service	2,084
Lottery Proceeds	223,537
Town of Sylva-Pool	15,000
Miscellaneous Revenues	2,500
Swimming Pool Admission	43,000
Swim Lessons	2,700
Swimming Pool Reimbursement	9,000
Special Trips	5,000
Recreation-Special Projects	6,200
Women's Volleyball	1,900
Co-Rec Volleyball	1,900
Church Volleyball	1,200
Youth Volleyball	4,600
Church Softball	3,200
Adult Basketball	2,400
Outdoor Recreation	18,000
Tennis	2,500

Youth Soccer	42,000
Youth Basketball	12,500
Sandlot Baseball	1,175
Road Races	4,500
Leisure Programs	15,000
Day Camps	42,000
Andrews Park	40,000
Shelter Rental	7,500
Fee/Charges	1,500
Challenger Soccer Camp	500
Ski Lessons	16,000
Family Funday	500
Pumpkin Patch	500
Recreation Center Fees	165,000
Cashiers Recreation Center Fees	145,000
Cashiers Swimming Pool Fees	6,500
Personal Trainer Fees	28,000
Cashiers Personal Trainer Fees	35,000
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	850,000
Register of Deeds-Receipts	450,000
Register of Deeds-Marriage License	7,500
Register of Deeds-Technology	28,000
R.O.D.-Rev-Conveyance Tax Adm	15,000
Investment Earnings	100,000
Copy Machine	34,500
Fax Machine/Copies	500
Rents	25,000
Tower Rent-Skyfi	3,000
Vending Machines	1,000
Sale of Fixed Assets	75,000
ABC Distribution-Law Enforcement	30,000
ABC Distribution-General	540,000
ABC Distribution-Recreation	15,000
ABC Distribution-Rehabilitation	45,000
ABC License Fees	4,600
Beer and Wine Tax Distribution	165,000
Other Miscellaneous Revenue	30,000
TDA Administration	38,250
Airport Administration	14,500
<b>TOTAL:</b>	<b>\$ 71,666,678</b>



**Section 4:** 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	6,445,294
BCBS Adm	741,600
Crescent Dental Claims	310,000
Hartford-Benestar-Retiree	440,000
Ally Health	27,600
Mark III	25,500
FBA Cobra Adm	500
Other Charges	15,000
<b>TOTAL:</b>	<b>\$ 8,005,494</b>

**Section 5:** It is estimated that the following Self-Insurance Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Self-Insurance Fund appropriations:

Code: 16-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Retired Employee Contribution	99,500
Cobra Contribution	20,000
Rebates and Refunds	10,000
Stop Loss Credits	400,000
Employee Contribution-Retiree	1,285,344
Employee Contribution	6,190,650
<b>TOTAL:</b>	<b>\$ 8,005,494</b>

**Section 6:** 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 Approp.	989,704
Transfer to Debt Service	838,138
<b>TOTAL:</b>	<b>\$ 1,827,842</b>

**Section 7:** It is estimated that the following Education Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Education Capital Reserve Fund appropriations:

Code: 19-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	1,827,842
<b>TOTAL:</b>	<b>\$ 1,827,842</b>

**Section 8:** 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.	1,001,000
<b>TOTAL:</b>	<u>\$ 1,001,000</u>

**Section 9:** It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Capital Reserve Fund appropriations:  
Code: 20-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	1,000
Transfer from General Fund	1,000,000
<b>TOTAL:</b>	<u>\$ 1,001,000</u>

**Section 10:** 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	1,088,774
<b>TOTAL:</b>	<u>\$ 1,088,774</u>

**Section 11:** It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing School Capital Reserve Fund appropriations:  
Code: 21-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	1,088,774
<b>TOTAL:</b>	<u>\$ 1,088,774</u>

**Section 12:** 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>
Implementation Services	110,792
Supplies	3,432
Travel	1,500
Telephone	58,568
Repairs & Maintenance Equipment	19,778
Contracted Services	120,000
<b>TOTAL:</b>	<u>\$ 314,070</u>

**Section 13:** It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Emergency Telephone Fund appropriations:  
Code: 22-3000

<u>SOURCES</u>	<u>AMOUNT</u>
State of NC 911	314,070
<b>TOTAL:</b>	<b>\$ 314,070</b>

**Section 14:** 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	66,912
Social Security Contribution	4,149
Retirement	7,641
Hospitalization Insurance	14,640
Unemployment Insurance	260
Workman's Compensations Ins	1,394
Medicare Tax	970
Vehicle Supplies	1,000
Office Supplies	500
Travel	4,000
Telephone	1,200
Postage	150
Marketing	15,000
Insurance	200
Insurance-Vehicle	1,500
Dues and Subscriptions	1,000
Capital Outlay	1,500
Contracted Services	10,484
Sponsorships	5,000
<b>TOTAL:</b>	<b>\$ 137,500</b>

**Section 15:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Economic Development Fund appropriations:  
Code: 23-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	100,000
Fund Balance	37,500
<b>TOTAL:</b>	<b>\$ 137,500</b>

**Section 16:** 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	191,499
Board of E&R Expense	7,500
Social Security Contribution	11,873
Retirement Expense	21,869
Hospitalization Insurance	73,200
Retiree Insurance	11,049
Unemployment Compensation	1,300
Workman's Compensation	3,912
Medicare Tax	2,777
Uniforms	800
Vehicle Supplies	4,500
Office Supplies	4,000
Travel	5,000
Telephone	2,000
Postage	750
Repairs & Maint Equipment	1,000
Repairs & Maint Vehicles	1,500
Software Maint & License	84,450
Contracted Services	45,000
Insurance-Vehicle	3,500
Capital Outlay	1,655
<b>TOTAL:</b>	<b>\$ 479,134</b>

**Section 17:** It is estimated that the following Real Property Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Real Property Revaluation Fund appropriations:  
Code: 25-3000

<u>SOURCES</u>	<u>AMOUNT</u>
General Fund Contribution	350,500
Fund Balance	128,634
<b>TOTAL:</b>	<b>\$ 479,134</b>

**Section 18:** 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	14,640
<b>TOTAL:</b>	<b>\$ 14,640</b>

**Section 19:** It is estimated that the following Community Development Grant Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Community Development Grant Fund appropriations:  
Code: 26-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Fund Balance	14,640
<b>TOTAL:</b>	<b>\$ 14,640</b>

**Section 20:** 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	30,000
<b>TOTAL:</b>	<b>\$ 30,000</b>

**Section 21:** It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Law Enforcement Fund appropriations:  
Code: 27-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Federal Forfeitures	10,000
Fund Balance	20,000
<b>TOTAL:</b>	<b>\$ 30,000</b>

**Section 22:** 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>
Recreation Improvements	500,000
<b>TOTAL:</b>	<b>\$ 500,000</b>

**Section 23:** It is estimated that the following Conservation Preservation Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 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>\$ 500,000</b>

**Section 24:** 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	1,791,170
Highlands Fire	84,000
Designated for Future	603
<b>TOTAL:</b>	<b>\$ 1,875,773</b>

**Section 25:** It is estimated that the following Fire Service District Tax Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Fire Service District Tax Fund appropriations:

Code: 29-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Cashiers Prior Year Tax	15,000
Highlands Prior Year Tax	500
Fire Tax-Cashiers-Glenville Fire Service District	1,757,170
Fire Tax-Highlands Fire Service District	83,753
Cashiers NCVTS Fire Tax	15,000
Highlands NCVTS Fire Tax	100
Cashiers Penalty & Interest	4,000
Highlands Penalty & Interest	250
<b>TOTAL:</b>	<b>\$ 1,875,773</b>

**Section 26:** 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>
Cashiers/Webster Principal	442,754
Aging Facility Principal	278,067
Jackson Library/SCC Principal	686,364
SCC Health Science Building	500,000
Cashiers/Webster Interest	12,121
Aging Facility Interest	14,203
Jackson Library/SCC Interest	55,544
SCC Health Science Building Interest	338,138
Fairview K Principal	217,580
SMH Gym, Fine Arts, BR Locker Principal	666,667
School Maintenance-QZAB	600,000
Fairview K Interest	5,957
SMH Gym, Fine Arts, BR Locker Interest	116,250
<b>TOTAL:</b>	<b>\$ 3,933,645</b>

**Section 27:** It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Debt Service Fund appropriations:  
Code: 30-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	3,095,507
Transfer from SCR Fund	838,138
<b>TOTAL:</b>	<u>\$ 3,933,645</u>

**Section 28:** 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	23,000
	<u>\$ 23,000</u>

**Section 29:** It is estimated that the following Clean Water Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Economic Development Fund appropriations:  
Code: 41-3000

<u>SOURCES</u>	<u>AMOUNT</u>
General Fund	23,000
<b>TOTAL:</b>	<u>\$ 23,000</u>

**Section 30:** 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>
Balsam West-Town of Sylva	5,000
Reserve of Economic Development	5,000
	<u>\$ 10,000</u>

**Section 31:** It is estimated that the following Economic Development Revolving Loan Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Economic Development Fund appropriations:  
Code: 42-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Balsamwest Principal	10,000
<b>TOTAL:</b>	<u>\$ 10,000</u>

**Section 32:** 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	1,500
Repairs & Maintenance	33,635
Insurance	20,000
<b>TOTAL:</b>	<b>\$ 55,135</b>

**Section 33:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Economic Development Fund appropriations:  
Code: 64-3000

<u>SOURCES</u>	<u>AMOUNT</u>
540 Broadcasting Interest	417
540 Broadcasting Principal	18,628
Rents-Sunrise Sun-Pip Tomatoes	21,090
Rents-Thomas Valley Growers	15,000
<b>TOTAL:</b>	<b>\$ 55,135</b>

**Section 34:** 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	1,122,490
SRC Operations	2,617,079
Dillsboro Landfill Monitoring	58,229
Misc. Solid Waste Management Tasks	15,000
Debt Service	252,671
<b>TOTAL:</b>	<b>\$ 4,065,469</b>

**Section 35:** It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Solid Waste Fund appropriations:  
Code: 65-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste Disposal Fees	2,203,919
Solid Waste Disposal Fees-Prior Year	55,000
Construction & Demolition Tipping Fees	720,000
MSW Disposal Fees	650,000
Private Hauler Fees	2,700
LCID Tipping Fees	45,000
C&D Tipping Fees-Cashiers	80,000
NC Solid Waste Disposal Tax	38,000



Scrap Tire Fee	68,000
White Goods Tax	15,000
Electronics Tax	3,200
Scrap Tire Grant	500
Investment Earnings	650
Interest	25,000
Sale of Mulch	7,500
Sale of Recycled Materials	69,000
Sale of Recycled Metal	82,000
<b>TOTAL:</b>	<b>\$ 4,065,469</b>

**Section 36:** 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	127,880
Social Security Contribution	7,929
Retirement Expense	14,604
Hospitalization Insurance	29,280
Unemployment Insurance	520
Workman's Compensation	2,613
Medicare Tax	1,854
Office Supplies	2,500
Class Supplies	8,000
Blacksmith Supplies	2,000
Travel	3,000
Telephone	2,000
Postage	150
Utilities	9,000
Advertising & Printing	2,500
Repairs & Maint Building	1,500
Repairs & Maint-Gas System	2,000
Repairs & Maint-Glass System	7,000
Repairs & Maint-Metal System	2,000
Repairs & Maint-KILNS	1,500
Repairs & Maint-Vehicle	420
Contracted Services-Gas System	2,500
Contracted Services	6,000
Special Events	3,000
Dues & Subscriptions	250
<b>TOTAL:</b>	<b>\$ 240,000</b>

**Section 37:** It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Green Energy Park Fund appropriations:  
Code: 66-3000

<u>SOURCE</u>	<u>AMOUNT</u>
General Fund Contribution	215,000
Rents	8,000
Gallery Commission	1,000
Donations	1,000
Registration Fees	15,000
<b>TOTAL:</b>	<b>\$ 240,000</b>

**Section 38:** 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	8,000
Supplies	1,500
Miscellaneous	1,500
Travel	3,000
Telephone	2,700
Postage	100
Utilities	3,500
Fuel Purchases	20,000
Repairs	15,000
Maintenance/Grounds Maintenance	5,000
Advertising & Promotion	1,000
Insurance	10,000
Capital Outlay	1,000
Contracted Services	101,186
<b>TOTAL:</b>	<b>\$ 189,486</b>

**Section 39:** It is estimated that the following Airport Authority Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Airport Authority Fund appropriations:  
Code: 78-3000

<u>SOURCE</u>	<u>AMOUNT</u>
NC DOT Div of Aviation	69,691
Fuel Sales	25,000
US Cellular	6,258
T-Mobile	19,535
Skyfi	8,000
WCQS Lease	2
Hanger/Tie Down Rentals	25,000

Miscellaneous	5,000
Transfer from General Fund	<u>31,000</u>
<b>TOTAL:</b>	<u>\$ 189,486</u>

**Section 40:** That for said fiscal year the tax rate is hereby set at \$0.36 per \$100.00 valuation of property listed for taxes as of January 1, 2021. This rate is based on a total valuation of real, personal, and utility property for the purpose of taxation of \$10,557,783,770 and an estimated collection rate of 98.06%. Motor vehicle total valuation is estimated at \$415,301,148 with an estimated collection rate of 99.74%.

**Section 41:** That for said fiscal year the tax rate is hereby set at \$.0294 per \$100 valuation for the Cashiers Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$6,090,662,730 and an estimated collection rate of 98.13%.

**Section 42:** That for said fiscal year the tax rate is hereby set at \$.0272 per \$100 valuation for the Highlands Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$313,783,670 and an estimated collection rate of 98.13%.

**Section 43:** The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2021, and ending June 30, 2022, on solid waste disposal fees in the amount of \$72.00 per one bedroom household; \$97.00 per two and three bedroom households, mobile homes, and apartment units; \$121.00 per four bedroom households; \$144 per five or more bedroom households; and \$61.00 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 44:** 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 and \$87.00 per ton for mixed load disposals.

**Section 45:** 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 46:** 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 47:** 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 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 48:** 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 49:** 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 50:** 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 51:** 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 15th of June, 2021.

\_\_\_\_\_  
Brian Thomas McMahan, Chairman  
Jackson County Board of Commissioners

\_\_\_\_\_  
Boyce Deitz, Commissioner

\_\_\_\_\_  
Mark Jones, Commissioner

\_\_\_\_\_  
Tom Stribling, Commissioner

\_\_\_\_\_  
Gayle Woody, Commissioner

ATTEST:

(SEAL)

\_\_\_\_\_  
Angela M. Winchester, Clerk to Board