

JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2018-2019



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, 2018 and ending June 30, 2019 in accordance with the following summary and its schedules:

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 64,975,209
Education Capital Reserve Fund	1,444,986
Capital Reserve Fund	1,000,500
School Capital Reserve Fund	296,369
Emergency Telephone Fund	477,471
Economic Development Fund	152,731
Revaluation Fund	350,500
Community Development Fund	10,644
Law Enforcement Fund	30,000
Conservation Preservation Rec Fund	500,000
Fire Service District Tax Fund	1,212,634
Debt Service Fund	3,929,531
Economic Development Revolving Loan Fund	1,716
Economic Development Fund	121,550
Solid Waste Enterprise Fund	3,850,846
Green Energy Park Enterprise Fund	203,419
Airport Authority Fund	<u>749,845</u>
Subtotal Budget	\$ 79,307,951
Less: Interfund Transfers	<u>(7,636,577)</u>
TOTAL BUDGET:	<u>\$ 71,671,374</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	263,613
Administration	310,002
Human Resources	178,192
Finance	673,904
Tax Collections	298,346
Tax Administration	751,822
GIS/Mapping	164,289
Legal	318,174
Court Facilities	55,340
Elections	491,292
Register of Deeds	471,374
Central Services	187,000
Computer Information Services	610,698
Public Works	4,336,390
Professional Services	40,000
Sheriff	4,949,767
Jail	2,102,713
Sheriff-Grants	70,750
Emergency Management	1,086,344
Fire	1,526,218
Code Enforcement	1,349,050
Ambulance/Rescue Squad	2,903,066
Transportation-Administration	195,808
Transportation-Operating Expenses	575,982
Transportation-Capital Outlay	218,761
Transportation-Elderly Disabilities Grant	226,353
Airport Authority	31,000
Forestry	80,552
Planning	363,618
Community Development	210,007
Cooperative Extension	177,152
Conservation	178,755
Human Services	100,000
Health Services	4,826,641
Other Services-Vaya	123,081
Alcohol	5,115
Social Services-Administration	4,848,396
Social Services-Other Services	3,673,640
Social Services-Indian Reservation	368,573
Department On Aging	637,646
Emergency Food & Shelter	11,871
Congregate & Home Del. Meals	420,384
Adult Day Care	121,252

Senior Center	22,000
Veteran's Service	110,326
Youth Services	152,699
Senior Citizens Services	37,947
Other Human Services	229,154
Public Schools-Current Operations	7,670,646
Public Schools-Capital Outlay	1,331,200
Community College-Current Operations	2,003,898
Community College-Capital Outlay	704,125
Library	1,221,117
Recreation	1,045,234
Swimming Pool	135,765
Recreation Center-Cullowhee	317,282
Cashiers Recreation	342,660
Cashiers Swimming Pool	39,818
Recreation Center-Cashiers-Glenville	305,935
Arts	10,000
Transfers To Other Funds	7,799,847
Contingency	962,625
TOTAL:	\$ 64,975,209

Section 3: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing General Fund appropriations:
Code: 11-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Prior Year Taxes	750,000
Prior Year Taxes-MV	750
Ad Valorem Taxes	33,582,265
Motor Vehicle Tax	200
Vehicle Rental Taxes	22,000
NCVTS-Vehicle Tax	1,315,430
Penalties & Interest	350,000
NCVTS-Interest	7,000
Collection Fees	5,500
Video Programming Distribution	72,500
TVA-Recreation	750
Payment in Lieu of Taxes	115,872
Nantahala Forest	128,000
Medicaid Hold Harmless	946,248
Tax Refund-Sales & Use Tax-Art 39	5,779,942
Tax Refund-Schools Art 40 40%	1,299,034
Tax Refund-General Art 40 60%	2,045,841
Tax Refund-Schools Art 42 60%	1,767,252
Tax Refund-General Art 42 40%	1,080,879
Tax Refund-General Art 46	1,444,986

Sales & Use Tax Refund	52,500
Juvenile Crime Prevention	102,902
Land Records/Internet Fees	1,750
Road Sign Fees	1,800
Community Watch Signs	500
Town of Sylva Fees	25,000
Town of Webster Fees	1,450
Town of Dillsboro Fees	2,000
Town of Forest Hills Fees	600
Cell Tower Application Fees	20,000
Cashiers Permit Fees	3,500
Subdivision Review Fees	8,500
441 Corridor Fees	750
Cullowhee Fees	1,000
Court Facility Fees	54,840
Court Facility Fees Interest	500
Election Fees	4,660
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	5,000
Civil Process Fees-Courts	13,500
Sheriff-Work Release	12,500
Concealed Handgun Permits	27,500
School Resource Officer-BOE,SCC	406,244
NC Gov Highway Safety Grant	20,000
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
Sheriff Donations-SWAC	20,000
Sheriff-Misc	3,000
Commissary Fees	64,925
Unclaimed Property Sale	25,000
Forfeiture-Public School	3,334
Inmate Phone Service	34,800
Net Motion-Town of Sylva	5,903
Jail Fees-Courts	25,000
Inmate Housing Fees	2,500
Statewide Misd Confinement	73,000
Emergency Management	39,590
Fire Marshal Fees-Notice of Violation	500

Donations-Fire Prevention	325
Building Inspection Fees	425,000
Homeowners Recovery Fund	750
ABC Permit Fee	2,500
Erosion Control Fees	30,000
Erosion Control Penalty	300
Land Development Fees	35,000
Mobile Home Park Fees	200
Floodplain Permit Fees	2,500
Fire Inspection Fees	8,500
Ambulance Fees-GCRS	240,000
Section 18 Administration	153,672
Section 18 Capital	196,884
NC DOT 18-ED-060 Elderly	87,500
NC DOT 18-ED-060 Capital	45,475
NC DOT 18-ED-060 Macon	2,527
Older American Act Title III	18,552
Donations-Cost Share TI	1,300
Public Fares	8,000
Nursing/Rest Home Fees	350
Trolley Fares	9,000
Elderly 5310 Fares	13,000
Employment Fares	4,000
Program Income	1,000
NC DOT-ROAP Employment	11,619
NC DOT-ROAP EDTAP	62,618
NC DOT-RGP	70,784
Contracts-DSS Medical Transportation	58,000
Contracts-Vocational Rehab	3,000
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	4,600
Duke Energy	7,993
Vaccine Fees	130,000
General Aid To Counties	80,363
Health Promotion	36,174
Sports Exams	1,000
Child Exams	1,000
SafeKids	2,500
Great Smokies-BCCCP Grant	4,850
Diaper Drive	300
Breast & Cervical Cancer Program.	22,950
WiseWoman Project	5,400
WIC Program	161,114
BF Peer Counselor	7,806
Maternal Health	57,982

Child Health	11,052
Family Planning	118,654
Other Receipts-Family Planning	7,500
Car Seat Safety Program	2,000
Local Prenatal Support	15,000
Local Perinatal Support	2,500
Other Receipts-Comprehensive	90,000
Child Services Coordination	3,450
CSC CC4C	72,000
Breastfeeding Promotion	7,582
Immunization Action Program	9,014
School Health Nurse Program	50,000
Environmental Health Fees	150,000
Food & Lodging Fees	12,000
Well Inspection Fees	35,000
Pool Inspection Fees	7,500
EH Water Samples	10,500
Comm/Non-Community Water Supply	28,000
Animal Adoption Fees	15,000
Animal Clinic Fees	1,500
Animal Shelter Donations	1,500
Ancillary Services	45,000
PCM Medical Asst Program	80,117
Local Title XIX Family Planning	15,000
Bioterrorism	27,168
Adolescent Pregnancy	75,000
Viral Hepatitis Prevention	67,642
STD Meds	894
Communicable Disease	10,514
Smart Start	119,000
Cost Settlement Funds	75,000
County Wellness Clinic	194,462
Community Garden Donations	1,800
TANF	3,859
Women's Health Services	8,218
Child Fatality	363
Tuberculosis	2,398
TB Medications	540
HIV	500
Community Garden-Sale of Tshirts	200
Active Routes to School	100,000
State-Federal Administration	2,314,294
Medicaid Payback	12,000
Special Assistance Refund	2,100
IV-D Fees	6,000
IV-D Collections	10,000
IV-D Incentive	23,301
IV-E Foster Care	240,270

WAFFA Payback	500
State Foster Care	97,638
Adoption Assistance	32,400
Adoption Fees	800
Crisis Intervention	151,945
LINKS	14,631
Duke Energy	11,900
Sale of Equipment	400
NC Health Choice Fees	10,000
Special Child Adoption	67,330
Transportation Reimbursement	215,000
Helping Each Member Cope	9,714
Progress Energy Neighbor	1,655
DCD Child Care Subsidy	2,139,509
Low Income Energy Assistance	151,945
Administration State-Federal	206,833
Transportation Reimbursement	44,240
Medicaid Payback	2,000
WAFFA Payback	500
State-Federal IV-E Foster Care	80,000
State Foster Care	35,000
Home & Community Care Block	201,558
Meals-Donations and Fees	20,000
Animal Meal Donations	100
Liquid Supplements	1,500
Meals-Private Pay	2,500
Project Care-Donations & Fees	4,500
Community Resource Conn	2,250
Cashiers Senior Center	9,000
Senior Center General Purchase	10,878
Aging Donations	3,000
SHIIP/Senior Care	5,220
Adult Day Care-DSS	8,500
Adult Day Care-Client Donation	9,500
Adult Day Care-Meal Donation	1,000
Emergency Food / Shelter	6,763
Adult Day Care-CACFP	3,000
Dining Room Rental	3,000
Emergency Food & Shelter	11,258
Senior Center	17,200
Veteran's Service	2,175
Lottery Proceeds	237,832
Town of Sylva-Pool	15,000
Town of Sylva-Pool Capital	38,050
Community Foundation	15,000
Miscellaneous Revenues	2,000
Swimming Pool Admission	43,000
Swim Lessons	2,700

Swimming Pool Reimbursement	9,000
Special Trips	2,000
Recreation-Special Projects	3,500
Adult Leagues	3,200
Women's Volleyball	1,600
Co-Rec Volleyball	1,600
Church Volleyball	1,400
Youth Volleyball	3,400
Church Softball	3,375
Adult Basketball	2,800
Summer Basketball	2,000
Tennis	2,500
Youth Soccer	40,000
Youth Basketball	11,000
Sandlot Baseball	1,000
Road Races	4,000
Leisure Programs	19,000
Day Camps	42,000
Andrews Park	34,000
Shelter Rental	6,000
Fee/Charges	1,000
Challenger Soccer Camp	500
Ski Lessons	9,500
Family Funday	1,000
Pumpkin Patch	900
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	25,000
Swimming Pool Concessions	11,000
Park Concessions	7,000
Donations	9,500
Donations-Greenways	1,500
Donations-Cashiers	3,500
Cashiers Well Service Fees	13,500
Register of Deeds-Revenues	450,000
Register of Deeds-Receipts	350,000
Register of Deeds-Marriage License	7,000
Register of Deeds-Technology	28,000
R.O.D.-Rev-Conveyance Tax Adm	9,500
Investment Earnings	240,000
Copy Machine	34,500
Fax Machine/Copies	500
Rents	52,210
Tower Rent-Skyfi	1,400
Vending Machines	2,000
Vending-Well at Work	500

Sale of Fixed Assets	30,000
ABC Distribution-Law Enforcement	20,000
ABC Distribution-General	240,000
ABC Distribution-Rehabilitation	21,500
ABC License Fees	4,600
Beer and Wine Tax Distribution	165,000
Other Miscellaneous Revenue	28,000
TTA Administration	38,250
Airport Administration	14,500
Fund Balance	469,150
TOTAL:	\$ 64,975,209

Section 4: 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.	1,444,986
TOTAL:	\$ 1,444,986

Section 5: It is estimated that the following Education Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Education Capital Reserve Fund appropriations:
Code: 19-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	1,444,986
TOTAL:	\$ 1,444,986

Section 6: 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.	1,000,500
TOTAL:	\$ 1,000,500

Section 7: It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Capital Reserve Fund appropriations:
Code: 20-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	500
Transfer from General Fund	1,000,000
TOTAL:	\$ 1,000,500

Section 8: 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	296,369
TOTAL:	\$ 296,369

Section 9: It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing School Capital Reserve Fund appropriations:
Code: 21-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	296,369
TOTAL:	\$ 296,369

Section 10: 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	146,656
Social Security Contribution	9,093
Retirement Expense	11,483
Hospitalization Insurance	26,610
Unemployment Insurance	578
Workman's Compensation	2,645
Medicare Tax	2,127
Supplies	2,250
Travel	1,500
Telephone	99,000
Repairs & Maintenance Equipment	13,951
Training	2,550
Lease	10,000
Capital Outlay	34,995
Contracted Services	114,033
TOTAL:	\$ 477,471

Section 11: It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Emergency Telephone Fund appropriations:
Code: 22-3000

<u>SOURCES</u>	<u>AMOUNT</u>
State of NC 911	444,694

Fund Balance	32,777
TOTAL:	<u>\$ 477,471</u>

Section 12: 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	78,381
Social Security Contribution	4,860
Retirement	6,137
Hospitalization Insurance	10,644
Unemployment Insurance	231
Workman's Compensations Ins	262
Medicare Tax	1,137
Vehicle Supplies	1,000
Office Supplies	500
Travel	6,804
Telephone	1,200
Postage	175
Marketing	5,500
Insurance	200
Insurance-Vehicle	1,500
Dues and Subscriptions	1,200
Contracted Services	12,500
Loans, Grants, Dev, Cap Improvement	15,000
Sponsorships	5,500
TOTAL:	<u>\$ 152,731</u>

Section 13: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Economic Development Fund appropriations:
Code: 23-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	300
Transfer from General Fund	100,000
Fund Balance	52,431
TOTAL:	<u>\$ 152,731</u>

Section 14: 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	133,047
Board of E&R Expense	1,250

Social Security Contribution	8,249
Retirement Expense	10,418
Hospitalization Insurance	37,254
Retiree Insurance	11,031
Unemployment Compensation	809
Workman's Compensation	2,732
Medicare Tax	1,929
Vehicle Supplies	4,000
Office Supplies	3,000
Travel	2,430
Telephone	2,000
Postage	900
Repairs & Maint Equipment	1,000
Repairs & Maint Vehicles	1,500
Software Maint & License	4,850
Contracted Services	67,500
Revaluation Expense	44,801
Insurance-Vehicle	3,000
Capital Outlay	8,800
TOTAL:	\$ 350,500

Section 15: It is estimated that the following Real Property Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Real Property Revaluation Fund appropriations:
Code: 25-3000

<u>SOURCES</u>	<u>AMOUNT</u>
General Fund Contribution	350,500
TOTAL:	\$ 350,500

Section 16: 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	10,644
TOTAL:	\$ 10,644

Section 17: It is estimated that the following Community Development Grant Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Community Development Grant Fund appropriations:
Code: 26-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Fund Balance	10,644
TOTAL:	\$ 10,644

Section 18: 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
TOTAL:	\$ 30,000

Section 19: It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 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
TOTAL:	\$ 30,000

Section 20: 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	216,300
Recreation Improvements	283,700
TOTAL:	\$ 500,000

Section 21: It is estimated that the following Conservation Preservation Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Conservation Preservation Recreation Fund appropriations:

Code: 28-3000

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

Section 22: 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	1,156,816
Highlands Fire	50,000
Designated for Future	5,818
TOTAL:	\$ 1,212,634

Section 23: It is estimated that the following Fire Service District Tax Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Fire Service District Tax Fund appropriations:

Code: 29-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Cashiers Prior Year Tax	10,500
Highlands Prior Year Tax	500
Fire Tax-Cashiers-Glenville Fire Service District	1,116,204
Fire Tax-Highlands Fire Service District	69,505
Cashiers NCVTS Fire Tax	12,115
Highlands NCVTS Fire Tax	160
Cashiers Penalty & Interest	3,500
Highlands Penalty & Interest	150
TOTAL:	\$ 1,212,634

Section 24: 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 Library Principal	263,989
Cashiers/Webster Principal	442,754
Aging Facility Principal	278,067
Jackson Library/SCC Principal	686,364
Cashiers Library Interest	12,830
Cashiers/Webster Interest	41,210
Aging Facility Interest	33,139
Jackson Library/SCC Interest	106,816
Fairview K Principal	217,580
SMH #4 Principal	369,838
SMH Gym, Fine Arts, BR Locker Principal	666,667
School Maintenance-QZAB	600,000
Fairview K Interest	20,252
SMH #4 Interest	17,975
SMH Gym, Fine Arts, BR Locker Interest	172,050
TOTAL:	\$ 3,929,531

Section 25: It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Debt Service Fund appropriations:

Code: 30-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	3,929,531
TOTAL:	\$ 3,929,531

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>
Balsamwest-Town of Sylva	258
Reserve of Economic Development	1,458
	<u>\$ 1,716</u>

Section 27: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Economic Development Fund appropriations:
Code: 42-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Balsamwest Principal	516
Investment Earnings	1,200
TOTAL:	<u>\$ 1,716</u>

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	1,500
Repairs & Maintenance	100,050
Insurance	20,000
TOTAL:	<u>\$ 121,550</u>

Section 29: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Economic Development Fund appropriations:
Code: 64-3000

<u>SOURCES</u>	<u>AMOUNT</u>
540 Broadcasting Interest	1,450
540 Broadcasting Principal	18,010
Rents-Sunrise Sun-Pip Tomatoes	21,090
Rents-Consolidated Metco, Inc.	66,000
Rents-Thomas Valley Growers	15,000
TOTAL:	<u>\$ 121,550</u>

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	1,046,007
SRC Operations	2,462,000
Dillsboro Landfill Monitoring	58,487
Misc. Solid Waste Management Tasks	15,000
Debt Service	269,352
TOTAL:	\$ 3,850,846

Section 31: It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Solid Waste Fund appropriations:
Code: 65-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste Disposal Fees	1,920,000
Solid Waste Disposal Fees-Prior Year	60,000
Construction & Demolition Tipping Fees	620,000
MSW Disposal Fees	680,000
Private Hauler Fees	2,550
LCID Tipping Fees	40,000
C&D Tipping Fees-Cashiers	65,000
MSW Tipping Fees-Cashiers	15,000
NC Solid Waste Disposal Tax	32,000
Scrap Tire Fee	55,000
White Goods Tax	10,000
Electronics Tax	3,400
Investment Earnings	802
Interest	24,000
Sale of Mulch	5,000
Sale of Recycled Materials	60,000
Sale of Recycled Metal	60,000
Fund Balance	198,094
TOTAL:	\$ 3,850,846

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	102,771
Social Security Contribution	6,372
Retirement Expense	8,047
Hospitalization Insurance	10,644
Unemployment Insurance	462
Workman's Compensation	2,240
Medicare Tax	1,490

Office Supplies	2,500
Class Supplies	9,743
Blacksmith Supplies	2,000
Travel	3,000
Telephone	1,500
Postage	350
Utilities	8,000
Advertising & Printing	8,000
Repairs & Maint Building	1,000
Repairs & Maint-Gas System	4,000
Repairs & Maint-Glass System	3,000
Repairs & Maint-Metal System	2,000
Repairs & Maint-KILNS	1,500
Repairs & Maint-Vehicle	250
Contracted Services-Gas System	5,700
Contracted Services-Electric	750
Contracted Services	11,000
Disposal Fees	750
Special Events	6,000
Dues & Subscriptions	350
TOTAL:	\$ 203,419

Section 33: It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Green Energy Park Fund appropriations:
Code: 66-3000

<u>SOURCE</u>	<u>AMOUNT</u>
General Fund Contribution	178,461
Rents	12,458
Gallery Commission	2,000
Donations	500
Registration Fees	10,000
TOTAL:	\$ 203,419

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
Supplies	1,500
Miscellaneous	1,500
Travel	4,000
Telephone	2,500
Postage	50
Utilities	4,500

Fuel Purchases	20,000
Repairs	20,255
Maintenance/Grounds Maintenance	5,000
Advertising & Promotion	1,000
Insurance	9,114
Contracted Services	124,426
Fuel Farm Construction	540,000
TOTAL:	\$ 749,845

Section 35: It is estimated that the following Airport Authority Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Airport Authority Fund appropriations:
Code: 78-3000

<u>SOURCE</u>	<u>AMOUNT</u>
NC DOT Div of Aviation	630,626
Fuel Sales	26,000
US Cellular	14,768
T-Mobile	18,000
Skyfi	1,450
WCQS Lease	1
Hanger/Tie Down Rentals	23,000
Miscellaneous	5,000
Transfer from General Fund	31,000
TOTAL:	\$ 749,845

Section 36: That for said fiscal year the tax rate is hereby set at \$.38 per \$100.00 valuation of property listed for taxes as of January 1, 2018. This rate is based on a total valuation of real, personal, and utility property for the purpose of taxation of \$9,042,707,534 and an estimated collection rate of 97.73%. Motor vehicle total valuation is estimated at \$346,166,007 with an estimated collection rate of 99.29%.

Section 37: That for said fiscal year the tax rate is hereby set at \$.0233 per \$100 valuation for the Cashiers Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$4,901,845,832 and an estimated collection rate of 97.73%.

Section 38: That for said fiscal year the tax rate is hereby set at \$.0254 per \$100 valuation for the Highlands Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$279,997,550 and an estimated collection rate of 97.73%.

Section 39 The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2018, and ending June 30, 2019, 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 40: 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 41: 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 42: 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 43: 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 44: 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 45: 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 46: 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 47: 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, 2018.

Brian Thomas McMahan, Chairman
Jackson County Board of Commissioners

Boyce Deitz, Commissioner

Charles Elders, Commissioner

Mickey Luker, Commissioner

Ron Mau, Commissioner

ATTEST:

(SEAL)

Angela M. Winchester, Clerk to Board