

JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2017-2018



**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, 2017 and ending June 30, 2018 in accordance with the following summary and its schedules:

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 62,522,670
Education Capital Reserve Fund	1,376,177
Capital Reserve Fund	1,000,000
School Capital Reserve Fund	131,755
Emergency Telephone Fund	444,694
Economic Development Fund	150,909
Revaluation Fund	350,500
Community Development Fund	9,900
Law Enforcement Fund	30,000
Conservation Preservation Rec Fund	500,000
Fire Service District Tax Fund	1,252,361
Debt Service Fund	3,999,684
Economic Development Revolving Loan Fund	16,652
Economic Development Fund	103,551
Solid Waste Enterprise Fund	3,851,744
Green Energy Park Enterprise Fund	193,239
Airport Authority Fund	259,719
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Subtotal Budget	\$ 76,193,555
Less: Interfund Transfers	<hr/> (7,636,577)
<b>TOTAL BUDGET:</b>	<b><u>\$ 68,556,978</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	281,561
Administration	298,455
Human Resources	169,192
Finance	647,027
Tax Collections	284,493
Tax Administration	771,487
GIS/Mapping	157,058
Legal	280,359
Court Facilities	55,340
Elections	462,634
Register of Deeds	466,922
Central Services	187,000
Computer Information Services	603,518
Public Works	4,191,482
Professional Services	40,000
Sheriff	4,455,279
Jail	2,000,234
Sheriff-Grants	90,500
Emergency Management	1,033,237
Fire	1,552,436
Code Enforcement	1,303,516
Ambulance/Rescue Squad	2,563,252
Transportation-Administration	203,602
Transportation-Operating Expenses	555,176
Transportation-Capital Outlay	62,000
Transportation-Elderly Disabilities Grant	225,500
Airport Authority	31,000
Forestry	81,243
Planning	420,237
Community Development	212,876
Cooperative Extension	180,270
Conservation	175,459
Health Services	4,811,728
Other Services-Vaya	123,081
Alcohol	7,772
Social Services-Administration	4,492,725
Social Services-Other Services	3,559,868
Social Services-Indian Reservation	431,516
Department On Aging	607,103
Emergency Food & Shelter	10,871
Congregate & Home Del. Meals	425,733
Adult Day Care	119,417
Senior Center	22,000

Veteran's Service	113,717
Youth Services	153,199
Senior Citizens Services	19,447
Other Human Services	282,447
Public Schools-Current Operations	6,981,428
Public Schools-Capital Outlay	1,331,200
Community College-Current Operations	1,978,829
Community College-Capital Outlay	768,043
Library	1,199,154
Recreation	1,089,886
Swimming Pool	108,597
Recreation Center-Cullowhee	318,333
Cashiers Recreation	282,244
Cashiers Swimming Pool	39,768
Recreation Center-Cashiers-Glenville	303,253
Arts	10,000
Transfers To Other Funds	7,636,577
Contingency	1,252,389
<b>TOTAL:</b>	<b>\$ 62,522,670</b>

**Section 3:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing General Fund appropriations:  
Code: 11-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Prior Year Taxes	1,000,000
Prior Year Taxes-MV	5,000
Ad Valorem Taxes	32,171,575
Vehicle Rental Taxes	20,000
NCVTS-Vehicle Tax	1,084,119
Penalties & Interest	375,000
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	849,615
Tax Refunds-Article 44	500
Tax Refund-Sales & Use Tax-Art 39	5,504,707
Tax Refund-Schools Art 40 40%	1,237,175
Tax Refund-General Art 40 60%	1,948,420
Tax Refund-Schools Art 42 60%	1,683,097
Tax Refund-General Art 42 40%	1,029,409
Tax Refund-General Art 46	1,376,177
Sales & Use Tax Refund	52,500

Juvenile Crime Prevention	102,902
VOCA-AWAKE-Child Advocacy	80,567
Land Records/Internet Fees	1,500
Road Sign Fees	1,600
Community Watch Signs	500
Town of Sylva Fees	25,000
Town of Webster Fees	500
Town of Dillsboro Fees	2,000
Town of Forest Hills Fees	250
Cell Tower Application Fees	25,000
Cashiers Permit Fees	3,500
Subdivision Review Fees	7,500
441 Corridor Fees	500
Cullowhee Fees	500
Court Facility Fees	54,840
Court Facility Fees Interest	500
Election Fees	7,500
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	10,000
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	390,320
NC Gov Highway Safety Grant	43,000
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	7,935
Sheriff-Misc	3,000
Commissary Fees	58,000
Unclaimed Property Sale	2,500
Forfeiture-Public School	2,000
Jail Fees-Courts	17,000
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	500

ABC Permit Fee	3,500
Erosion Control Fees	12,500
Erosion Control Penalty	300
Land Development Fees	35,000
Mobile Home Park Fees	100
Floodplain Permit Fees	1,500
Fire Inspection Fees	8,500
Ambulance Fees-GCRS	240,000
Section 18 Administration	165,299
Section 18 Capital	55,350
NC DOT 17-ED-060 Elderly	87,500
NC DOT 17-ED-060 Capital	44,924
NC DOT 17-ED-060 Macon	2,497
Older American Act Title III	18,552
Donations-Cost Share TI	325
Public Fares	8,000
Nursing/Rest Home Fees	500
Trolley Fares	9,000
Elderly 5310 Fares	13,000
Employment Fares	4,000
Program Income	1,500
NC DOT-ROAP Employment	11,619
NC DOT-ROAP EDTAP	62,618
NC DOT-RGP	70,784
Contracts-DSS Medical Transportation	55,000
Contracts-Vocational Rehab	4,500
Excise Tax Credit	8,750
Safe Roads Act	4,000
Conservation Education	2,500
Equipment Rental	240
State of NC-Soil and Water Tech Asst	33,563
Soil Conservation-Matching Share	4,600
Duke Energy	13,251
Vaccine Fees	130,000
General Aid To Counties	80,336
Health Promotion	36,174
Sports Exams	1,000
Child Exams	1,500
SafeKids	2,500
Great Smokies-BCCCP Grant	5,000
Breast & Cervical Cancer Program.	13,005
WiseWoman Project	10,137
WIC Program	161,028
BF Peer Counselor	9,256
Maternal Health	57,982
Child Health	12,770
Family Planning	147,278
Other Receipts-Family Planning	10,000

Car Seat Safety Program	2,000
Local Prenatal Support	20,000
Local Perinatal Support	1,000
Other Receipts-Comprehensive	90,000
Child Services Coordination	3,450
CSC CC4C	72,000
Breastfeeding Promotion	4,649
Immunization Action Program	9,014
School Health Nurse Program	50,000
Diabetes Regional Consultant	60,920
Environmental Health Fees	150,000
Food & Lodging Fees	14,000
Well Inspection Fees	40,000
Pool Inspection Fees	6,000
EH Water Samples	8,000
Comm/Non-Community Water Supply	31,000
Animal Adoption Fees	12,000
Animal Clinic Fees	500
Animal Shelter Donations	1,500
Ancillary Services	45,000
PCM Medical Asst Program	80,117
Local Title XIX Family Planning	10,000
Summer Food Program	27,168
STD Meds	894
Communicable Disease	10,514
Smart Start	119,000
Cost Settlement Funds	150,000
County Wellness Clinic	186,613
Community Garden Donations	200
TANF	3,859
Women's Health Services	10,373
Child Fatality	363
Tuberculosis	2,391
TB Medications	2,938
HIV	500
Community Garden-Sale of Tshirts	200
Active Routes to School	92,000
State-Federal Administration	2,362,703
Medicaid Payback	900
Special Assistance Refund	2,100
IV-D Fees	6,000
IV-D Collections	10,000
IV-D Incentive	21,407
IV-E Foster Care	177,470
WAFFA Payback	500
State Foster Care	79,500
Adoption Assistance	30,600
Adoption Fees	800

Crisis Intervention	150,802
LINKS	9,650
Duke Energy	11,900
Sale of Equipment	400
NC Health Choice Fees	10,000
Special Child Adoption	83,478
Transportation Reimbursement	215,000
Helping Each Member Cope	8,274
Progress Energy Neighbor	1,029
DCD Child Care Subsidy	2,058,897
Low Income Energy Assistance	150,802
Administration State-Federal	212,476
Transportation Reimbursement	44,240
Medicaid Payback	300
WAFFA Payback	500
State-Federal IV-E Foster Care	119,000
State Foster Care	55,000
Home & Community Care Block	190,117
Meals-Donations and Fees	20,000
Animal Meal Donations	100
Liquid Supplements	1,500
Meals-Private Pay	2,200
Project Care-Donations & Fees	4,000
Community Resource Conn	4,500
Cashiers Senior Center	9,000
Senior Center General Purchase	10,878
Aging Donations	2,000
SHIIP/Senior Care	4,492
Adult Day Care-DSS	10,355
Adult Day Care-Client Donation	10,000
Emergency Food / Shelter	6,000
Adult Day Care-CACFP	3,000
Dining Room Rental	2,500
Board Room Rental	500
Emergency Food & Shelter	10,871
Senior Center	18,000
Veteran's Service	1,906
Lottery Proceeds	242,597
Community Foundation	15,000
Miscellaneous Revenues	2,500
Swimming Pool Admission	43,000
Swim Lessons	2,700
Swimming Pool Reimbursement	9,000
Special Trips	2,000
Recreation-Special Projects	2,500
Adult Leagues	2,500
Co-Rec Softball	2,700
Women's Volleyball	2,450

Co-Rec Volleyball	2,000
Church Volleyball	1,400
Adult Flag Football	2,560
Church Softball	3,750
Church Basketball	2,800
Summer Basketball	2,000
Tennis	3,000
Youth Soccer	40,000
Youth Basketball	11,000
Sandlot Baseball	1,500
Road Races	5,500
Leisure Programs	13,000
Day Camps	41,000
Andrews Park	32,000
Shelter Rental	6,000
Fee/Charges	1,000
Challenger Soccer Camp	500
Ski Lessons	9,000
Family Funday	1,000
Pumpkin Patch	900
Senior Games	2,100
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	27,500
Swimming Pool Concessions	11,000
Park Concessions	7,000
Donations	9,500
Donations-Greenways	1,000
Donations-Cashiers	2,500
Cashiers Well Service Fees	13,500
Register of Deeds-Revenues	425,000
Register of Deeds-Receipts	360,000
Register of Deeds-Marriage License	7,000
Register of Deeds-Technology	28,000
R.O.D.-Rev-Conveyance Tax Adm	7,000
Investment Earnings	125,000
Copy Machine	34,500
Fax Machine/Copies	500
Rents	52,210
Tower Rent-Skyfi	1,000
Vending Machines	2,000
Vending-Well at Work	500
Sale of Fixed Assets	25,000
ABC Distribution-Law Enforcement	20,000
ABC Distribution-General	240,000
ABC Distribution-Rehabilitation	21,500

ABC License Fees	3,800
Beer and Wine Tax Distribution	165,000
Other Miscellaneous Revenue	27,500
TTA Administration	38,250
Airport Administration	14,500
Fund Balance	539,900
<b>TOTAL:</b>	<b>\$ 62,522,670</b>

**Section 4:** That for said fiscal year there is hereby appropriated out of the Education Capital Reserve Fund the following:  
Code: 19-9000

<b><u>EXPENDITURES</u></b>	<b><u>APPROPRIATIONS</u></b>
Designated for Future Approp.	1,376,177
<b>TOTAL:</b>	<b>\$ 1,376,177</b>

**Section 5:** It is estimated that the following Education Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Education Capital Reserve Fund appropriations:  
Code: 19-3000

<b><u>SOURCES</u></b>	<b><u>AMOUNT</u></b>
Transfer from General Fund	1,376,177
<b>TOTAL:</b>	<b>\$ 1,376,177</b>

**Section 6:** That for said fiscal year there is hereby appropriated out of the Capital Reserve Fund the following:  
Code: 20-9000

<b><u>EXPENDITURES</u></b>	<b><u>APPROPRIATIONS</u></b>
Designated for Future Approp.	1,000,000
<b>TOTAL:</b>	<b>\$ 1,000,000</b>

**Section 7:** It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Capital Reserve Fund appropriations:  
Code: 20-3000

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

**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	131,755
<b>TOTAL:</b>	<b>\$ 131,755</b>

**Section 9:** It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing School Capital Reserve Fund appropriations:  
Code: 21-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	131,755
<b>TOTAL:</b>	<b>\$ 131,755</b>

**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	128,320
Social Security Contribution	7,956
Retirement Expense	9,727
Hospitalization Insurance	24,750
Unemployment Insurance	578
Workman's Compensation	2,593
Medicare Tax	1,861
Supplies	2,000
Travel	1,500
Telephone	99,264
Repairs & Maintenance Equipment	13,951
Training	2,550
Lease	10,000
Insurance-Professional Liability	250
Capital Outlay	34,995
Contracted Services	104,399
<b>TOTAL:</b>	<b>\$ 444,694</b>

**Section 11:** It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Emergency Telephone Fund appropriations:  
Code: 22-3000

<u>SOURCES</u>	<u>AMOUNT</u>
State of NC 911	444,694
<b>TOTAL:</b>	<b>\$ 444,694</b>

**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	76,846
Social Security Contribution	4,764
Retirement	5,825
Hospitalization Insurance	9,900
Unemployment Insurance	231
Workman's Compensations Ins	238
Medicare Tax	1,114
Vehicle Supplies	1,000
Office Supplies	500
Travel	7,691
Telephone	1,200
Postage	200
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
<b>TOTAL:</b>	<b>\$ 150,909</b>

**Section 13:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 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	50,609
<b>TOTAL:</b>	<b>\$ 150,909</b>

**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	132,554
Board of E&R Expense	1,850
Social Security Contribution	8,218
Retirement Expense	10,048
Hospitalization Insurance	34,650
Retiree Insurance	11,952

Unemployment Compensation	809
Workman's Compensation	2,678
Medicare Tax	1,922
Vehicle Supplies	4,500
Office Supplies	3,000
Travel	2,380
Telephone	2,000
Postage	900
Repairs & Maint Equipment	1,000
Repairs & Maint Vehicles	1,500
Software Maint & License	4,300
Contracted Services	58,800
Revaluation Expense	60,239
Insurance-Vehicle	3,000
Capital Outlay	4,200
<b>TOTAL:</b>	<b>\$ 350,500</b>

**Section 15:** It is estimated that the following Real Property Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Real Property Revaluation Fund appropriations:  
Code: 25-3000

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

**Section 16:** That for said fiscal year there is hereby appropriated out of the Community Development Grant Fund the following:  
Code: 26-4000

<b><u>EXPENDITURES</u></b>	<b><u>APPROPRIATIONS</u></b>
Retiree Insurance	9,900
<b>TOTAL:</b>	<b>\$ 9,900</b>

**Section 17:** It is estimated that the following Community Development Grant Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Community Development Grant Fund appropriations:  
Code: 26-3000

<b><u>SOURCES</u></b>	<b><u>AMOUNT</u></b>
Fund Balance	9,900
<b>TOTAL:</b>	<b>\$ 9,900</b>

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

**Section 19:** It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 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 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	500,000
<b>TOTAL:</b>	<b>\$ 500,000</b>

**Section 21:** It is estimated that the following Conservation Preservation Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 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 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	1,159,561
Highlands Fire	50,000
Designated for Future	42,800
<b>TOTAL:</b>	<b>\$ 1,252,361</b>

**Section 23:** It is estimated that the following Fire Service District Tax Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 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	1,159,561
Fire Tax-Highlands Fire Service District	69,000
Cashiers NCVTS Fire Tax	9,000
Highlands NCVTS Fire Tax	150
Cashiers Penalty & Interest	3,500
Highlands Penalty & Interest	150
<b>TOTAL:</b>	<b>\$ 1,252,361</b>

**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	18,532
Cashiers/Webster Interest	50,906
Aging Facility Interest	39,451
Jackson Library/SCC Interest	123,906
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	25,017
SMH #4 Interest	25,963
SMH Gym, Fine Arts, BR Locker Interest	190,650
<b>TOTAL:</b>	<b>\$ 3,999,684</b>

**Section 25:** It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Debt Service Fund appropriations:

Code: 30-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	3,999,684
<b>TOTAL:</b>	<b>\$ 3,999,684</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>
Balsamwest-Town of Sylva	1,032
Reserve of Economic Development	15,620
	<u>\$ 16,652</u>

**Section 27:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Economic Development Fund appropriations:

Code: 42-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Balsamwest Principal	1,801
540 Broadcasting Interest	1,332
540 Broadcasting Principal	13,019
Investment Earnings	500
<b>TOTAL:</b>	<u>\$ 16,652</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	82,051
Insurance	20,000
<b>TOTAL:</b>	<u>\$ 103,551</u>

**Section 29:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Economic Development Fund appropriations:

Code: 64-3000

<u>SOURCES</u>	<u>AMOUNT</u>
540 Broadcasting Interest	1,807
540 Broadcasting Principal	17,654
Rents-Sunrise Sun-Pip Tomatoes	21,090
Rents-Consolidated Metco, Inc.	48,000
Rents-Thomas Valley Growers	15,000
<b>TOTAL:</b>	<u>\$ 103,551</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	867,055
SRC Operations	2,643,456

Dillsboro Landfill Monitoring	51,321
Misc. Solid Waste Management Tasks	15,000
Debt Service	<u>274,912</u>
<b>TOTAL:</b>	<b><u>\$ 3,851,744</u></b>

**Section 31:** It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Solid Waste Fund appropriations:  
Code: 65-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste Disposal Fees	1,914,000
Solid Waste Disposal Fees-Prior Year	70,000
Construction & Demolition Tipping Fees	600,000
MSW Disposal Fees	615,000
Private Hauler Fees	1,800
LCID Tipping Fees	40,000
C&D Tipping Fees-Cashiers	48,000
MSW Tipping Fees-Cashiers	15,000
NC Solid Waste Disposal Tax	30,000
Scrap Tire Fee	52,000
White Goods Tax	10,000
Electronics Tax	3,100
Comm Waste Reducation	5,400
Interest	23,000
Sale of Mulch	5,000
Sale of Recycled Materials	95,000
Sale of Recycled Metal	42,500
Fund Balance	<u>281,944</u>
<b>TOTAL:</b>	<b><u>\$ 3,851,744</u></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	100,769
Social Security Contribution	6,248
Retirement Expense	7,638
Hospitalization Insurance	9,900
Unemployment Insurance	462
Workman's Compensation	2,036
Medicare Tax	1,461
Office Supplies	2,500
Class Supplies	10,000
Blacksmith Supplies	2,000

Travel	2,000
Telephone	1,500
Postage	200
Utilities	7,000
Advertising & Printing	5,000
Repairs & Maint Building	1,000
Repairs & Maint-Gas System	3,000
Repairs & Maint-Glass System	3,000
Repairs & Maint-Metal System	1,500
Repairs & Maint-KILNS	2,000
Repairs & Maint-Vehicle	499
Contracted Services-Gas System	5,700
Contracted Services-Electric	750
Contracted Services	10,726
Disposal Fees	1,000
Special Events	5,000
Dues & Subscriptions	350
<b>TOTAL:</b>	<b>\$ 193,239</b>

**Section 33:** It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Green Energy Park Fund appropriations:  
Code: 66-3000

<u>SOURCE</u>	<u>AMOUNT</u>
General Fund Contribution	178,461
Rents	7,000
Gallery Commission	2,000
Donations	278
Registration Fees	5,500
<b>TOTAL:</b>	<b>\$ 193,239</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
Supplies	1,000
Miscellaneous	1,500
Travel	4,000
Telephone	2,500
Postage	50
Utilities	4,500
Fuel Purchases	18,000
Repairs	29,920
Maintenance/Grounds Maintenance	5,468

Advertising & Promotion	1,000
Insurance	9,114
Contracted Services	166,667
<b>TOTAL:</b>	<b><u>\$ 259,719</u></b>

**Section 35:** It is estimated that the following Airport Authority Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Airport Authority Fund appropriations:

Code: 78-3000

<u>SOURCE</u>	<u>AMOUNT</u>
NC DOT Div of Aviation	150,000
Fuel Sales	22,500
US Cellular	14,768
T-Mobile	18,000
Skyfi	450
WCQS Lease	1
Hanger/Tie Down Rentals	23,000
Transfer from General Fund	31,000
<b>TOTAL:</b>	<b><u>\$ 259,719</u></b>

**Section 36:** That for said fiscal year the tax rate is hereby set at \$.37 per \$100.00 valuation of property listed for taxes as of January 1, 2017. This rate is based on a total valuation of real, personal, and utility property for the purpose of taxation of \$8,924,376,843 and an estimated collection rate of 97.43%. Motor vehicle total valuation is estimated at \$335,214,340 with an estimated collection rate of 98.90%.

**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 \$4,810,521,610 and an estimated collection rate of 97.43%,

**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 \$278,774,250 and an estimated collection rate of 97.43%,

**Section 39** The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2017, and ending June 30, 2018, 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 19th day of June, 2017.

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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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Mickey Luker, Commissioner

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Ron Mau, Commissioner

ATTEST:

(SEAL)

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Angela M. Winchester, Clerk to Board