

JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2020-2021



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, 2020 and ending June 30, 2021 in accordance with the following summary and its schedules:

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 66,550,148
Self-Insurance Fund	7,707,084
Education Capital Reserve Fund	1,501,051
Capital Reserve Fund	1,000,500
School Capital Reserve Fund	427,540
Emergency Telephone Fund	425,417
Economic Development Fund	200,449
Revaluation Fund	431,780
Community Development Fund	14,279
Law Enforcement Fund	30,000
Conservation Preservation Rec Fund	1,250,000
Fire Service District Tax Fund	1,279,879
Debt Service Fund	4,329,497
Clean Water Fund	15,000
Economic Development Revolving Loan Fund	11,200
Economic Development Fund	145,450
Solid Waste Enterprise Fund	4,056,847
Green Energy Park Enterprise Fund	245,500
Airport Authority Fund	<u>297,047</u>
Subtotal Budget	\$ 89,918,668
Less: Interfund Transfers	<u>(15,631,172)</u>
<b>TOTAL BUDGET:</b>	<b><u>\$ 74,287,496</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	334,631
Administration	341,085
Human Resources	203,185
Finance	743,637
Tax Collections	330,392
Tax Administration	814,967
GIS/Mapping	159,253
Legal	243,875
Court Facilities	55,340
Elections	544,644
Register of Deeds	495,094
Central Services	187,000
Computer Information Services	697,463
Public Works	4,912,551
Professional Services	45,000
Sheriff	5,442,766
Jail	2,296,607
Sheriff-Grants	333,055
Emergency Management	1,181,585
Fire	1,555,470
Code Enforcement	1,526,073
Ambulance/Rescue Squad	3,012,780
Transportation-Administration	207,650
Transportation-Operating Expenses	554,074
Transportation-Capital Outlay	281,295
Transportation-Elderly Disabilities Grant	175,000
Airport Authority	31,000
Forestry	85,408
Planning	347,610
Community Development	202,369
Cooperative Extension	216,580
Conservation	191,558
Health Services	5,196,484
Other Services-Vaya	123,081
Alcohol	5,494
Social Services-Administration	5,324,949
Social Services-Other Services	1,854,921
Social Services-Indian Reservation	291,329
Department On Aging	740,624
Emergency Food & Shelter	11,871
Congregate & Home Del. Meals	449,118
Adult Day Care	127,897

Senior Center	22,500
Veteran's Service	126,823
Youth Services	183,627
Senior Citizens Services	32,947
Other Human Services	327,979
Public Schools	9,264,641
Community College	2,400,116
Library	1,255,908
Recreation	1,178,220
Swimming Pool	82,180
Recreation Center-Cullowhee	383,805
Cashiers Recreation	395,015
Cashiers Swimming Pool	42,373
Recreation Center-Cashiers-Glenville	357,941
Arts	10,000
Transfers To Other Funds	7,581,400
Contingency	1,029,908
<b>TOTAL:</b>	<b>\$ 66,550,148</b>

**Section 3:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 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	500
Ad Valorem Taxes	34,956,715
Motor Vehicle Tax	500
Vehicle Rental Taxes	24,000
NCVTS-Vehicle Tax	1,451,705
Penalties & Interest	365,000
NCVTS-Interest	7,200
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	1,062,631
Tax Refund-Sales & Use Tax-Art 39	6,004,204
Tax Refund-Schools Art 40 40%	1,349,436
Tax Refund-General Art 40 60%	2,125,219
Tax Refund-Schools Art 42 60%	1,835,821
Tax Refund-General Art 42 40%	1,122,817
Tax Refund-General Art 46	1,501,051
Sales & Use Tax Refund	34,467
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	20,000
Cashiers Permit Fees	3,500
Subdivision Review Fees	15,000
441 Corridor Fees	750
Cullowhee Fees	3,000
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	28,500
School Resource Officer-BOE,SCC	772,398
NC Gov Highway Safety Grant	25,000
Governor's Crime Commission Grant	35,000
Unauthorized Sub Tax Distribution	25,000
SCAAP State Criminal Alien Asst Program	15,000
US Treasury-Forest Service	5,000
BVP-Equipment	21,250
Narcotic Forfeiture	15,000
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
Jail Fees-Courts	25,000
Inmate Housing Fees	15,000
Statewide Misd Confinement	73,000
Emergency Management	39,590
FEMA Disaster Assistance	100,000

Fire Marshal Fees-Notice of Violation	500
Building Inspection Fees	550,000
Homeowners Recovery Fund	750
ABC Permit Fee	600
Erosion Control Fees	50,000
Land Development Fees	25,000
Mobile Home Park Fees	200
Floodplain Permit Fees	1,000
Fire Inspection Fees	4,000
Ambulance Fees-GCRS	200,000
Section 18 Administration	188,859
Section 18 Capital	281,295
NC DOT 18-ED-060 Elderly	87,500
Older American Act Title III	21,387
Donations-Cost Share TI	1,500
Public Fares	9,000
Nursing/Rest Home Fees	900
EDTAP Fares	7,000
Trolley Fares	7,000
Elderly 5310 Fares	7,000
Employment Fares	4,000
NC DOT-ROAP Employment	13,407
NC DOT-ROAP EDTAP	73,302
NC DOT-RGP	82,889
Contracts-DSS Medical Transportation	58,000
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	4,600
Duke Energy	7,674
Vaccine Fees	150,000
General Aid To Counties	80,363
Health Promotion	34,354
Sports Exams	1,000
Child Exams	1,000
SafeKids	2,500
Great Smokies-BCCCP Grant	4,850
Community Health Grant	80,142
Breast & Cervical Cancer Program.	26,000
WiseWoman Project	6,665
WIC Program	153,581
BF Peer Counselor	7,863
Maternal Health	57,982
Child Health	12,770
Family Planning	145,085

Other Receipts-Family Planning	4,200
Car Seat Safety Program	2,000
Local Prenatal Support	20,000
Other Receipts-Comprehensive	66,507
Child Services Coordination	3,450
CSC CC4C	73,000
Breastfeeding Promotion	4,620
Immunization Action Program	9,014
School Health Nurse Program	50,000
Environmental Health Fees	125,000
Food & Lodging Fees	15,000
Environmental Health-Food	12,500
Well Inspection Fees	25,000
Pool Inspection Fees	7,500
EH Water Samples	10,500
Comm/Non-Community Water Supply	25,500
Animal Adoption Fees	15,000
Animal Shelter Donations	3,000
Animal Shelter-ARF Reimbursement	6,000
Ancillary Services	55,000
PCM Medical Asst Program	78,500
Local Title XIX Family Planning	25,000
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	208,481
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	2,856,294
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	250,740
WAFFA Payback	500
State Foster Care	225,000
Adoption Assistance	32,400
Adoption Fees	800

Crisis Intervention	156,359
LINKS	9,994
Duke Energy	30,000
Sale of Equipment	400
NC Health Choice Fees	10,000
Health Coverage-Workers	200
Special Child Adoption	31,692
Transportation Reimbursement	125,000
Helping Each Member Cope	25,311
Progress Energy Neighbor	504
DCD Child Care Subsidy	82,771
Low Income Energy Assistance	156,359
Administration State-Federal	204,589
Transportation Reimbursement	14,240
Medicaid Payback	2,000
WAFFA Payback	500
State-Federal IV-E Foster Care	45,000
State Foster Care	25,000
Home & Community Care Block	204,960
Meals-Donations and Fees	25,000
Animal Meal Donations	100
Liquid Supplements	1,000
Meals-Private Pay	2,500
Project Care-Donations & Fees	5,000
Cashiers Senior Center	5,000
Senior Center General Purchase	10,574
Aging Donations	3,000
SHIIP/Senior Care	5,625
Adult Day Care-DSS	8,500
Adult Day Care-Client Donation	7,500
Adult Day Care-Meal Donation	500
Emergency Food / Shelter	2,750
Adult Day Care-CACFP	3,000
Dining Room Rental	3,000
Donations-Senior Games	7,000
Donations-Meals on Wheels	11,500
Emergency Food & Shelter	11,825
Senior Center	17,500
Veteran's Service	2,217
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
Adult Leagues	4,500

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	18,500
Tennis	2,000
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	34,000
Shelter Rental	7,000
Fee/Charges	1,500
Challenger Soccer Camp	500
Ski Lessons	15,000
Family Funday	1,000
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	11,000
Park Concessions	7,500
Donations	11,000
Donations-Greenways	1,500
Donations-Cashiers	4,000
Cashiers Well Service Fees	13,500
Register of Deeds-Revenues	550,000
Register of Deeds-Receipts	400,000
Register of Deeds-Marriage License	7,800
Register of Deeds-Technology	28,000
R.O.D.-Rev-Conveyance Tax Adm	11,500
Investment Earnings	200,000
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	20,000
ABC Distribution-General	300,000
ABC Distribution-Recreation	15,000
ABC Distribution-Rehabilitation	21,500



ABC License Fees	4,600
Beer and Wine Tax Distribution	165,000
Other Miscellaneous Revenue	30,000
TTA Administration	38,250
Airport Administration	14,500
<b>TOTAL:</b>	<b>\$ 66,550,148</b>

**Section 4:** That for said fiscal year there is hereby appropriated out of the Education Capital Reserve Fund the following:  
Code: 16-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
BCBS Medical Claims	6,153,390
BCBS Adm	720,000
BCBS Smart Shopper	10,000
BCBS Management Fees	5,000
Blue Premier	5,000
Crescent Dental Claims	273,528
Crescent Adm	44,066
Hartford-Benestar-Retiree	428,000
Ally Health	27,600
Mark III	25,500
Other Charges	15,000
<b>TOTAL:</b>	<b>\$ 7,707,084</b>

**Section 5:** It is estimated that the following Education Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Education Capital Reserve Fund appropriations:  
Code: 16-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Retired Employee Contribution	99,500
Cobra Contribution	15,000
Stop Loss Credits	400,000
Employee Contribution-Retiree	1,203,687
Employee Contribution	5,988,897
<b>TOTAL:</b>	<b>\$ 7,707,084</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.	643,863
Transfer to Debt Service	857,188
<b>TOTAL:</b>	<b>\$ 1,501,051</b>

**Section 7:** It is estimated that the following Education Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Education Capital Reserve Fund appropriations:  
Code: 19-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	1,501,051
<b>TOTAL:</b>	<b>\$ 1,501,051</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>
Transfer to Dillsboro Complex	1,000,000
Designated for Future Approp.	500
<b>TOTAL:</b>	<b>\$ 1,000,500</b>

**Section 9:** It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 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
<b>TOTAL:</b>	<b>\$ 1,000,500</b>

**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	427,540
<b>TOTAL:</b>	<b>\$ 427,540</b>

**Section 11:** It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing School Capital Reserve Fund appropriations:  
Code: 21-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	427,540
<b>TOTAL:</b>	<b>\$ 427,540</b>

**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	152,610
Social Security Contribution	9,462
Retirement Expense	15,612
Hospitalization Insurance	35,545
Retiree Insurance	14,279
Unemployment Insurance	630
Workman's Compensation	2,237
Medicare Tax	2,213
Supplies	2,000
Travel	1,500
Telephone	60,000
Repairs & Maintenance Equipment	19,778
Training	1,551
Contracted Services	108,000
<b>TOTAL:</b>	<b>\$ 425,417</b>

**Section 13:** It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Emergency Telephone Fund appropriations:

Code: 22-3000

<u>SOURCES</u>	<u>AMOUNT</u>
State of NC 911	410,869
Investment Earnings	500
Fund Balance	14,048
<b>TOTAL:</b>	<b>\$ 425,417</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	81,843
Social Security Contribution	5,074
Retirement	8,373
Hospitalization Insurance	14,218
Unemployment Insurance	252
Workman's Compensations Ins	1,702
Medicare Tax	1,187
Vehicle Supplies	1,000
Office Supplies	500
Travel	6,500
Telephone	1,200

Postage	150
Marketing	18,500
Insurance	200
Insurance-Vehicle	1,500
Dues and Subscriptions	1,000
Contracted Services	48,000
Loans, Grants, Dev, Cap Improvement	3,750
Sponsorships	5,500
<b>TOTAL:</b>	<b>\$ 200,449</b>

**Section 15:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 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	100,149
<b>TOTAL:</b>	<b>\$ 200,449</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	159,408
Board of E&R Expense	12,000
Social Security Contribution	9,883
Retirement Expense	16,308
Hospitalization Insurance	56,347
Retiree Insurance	10,988
Unemployment Compensation	1,008
Workman's Compensation	4,057
Medicare Tax	2,311
Uniforms	800
Vehicle Supplies	4,500
Office Supplies	4,000
Travel	5,000
Telephone	2,000
Postage	16,500
Repairs & Maint Equipment	1,000
Repairs & Maint Vehicles	1,500
Software Maint & License	2,520
Contracted Services	117,525
Insurance-Vehicle	3,000
Capital Outlay	1,125
<b>TOTAL:</b>	<b>\$ 431,780</b>

**Section 17:** It is estimated that the following Real Property Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 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	<u>81,280</u>
<b>TOTAL:</b>	<b>\$ <u>431,780</u></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	<u>14,279</u>
<b>TOTAL:</b>	<b>\$ <u>14,279</u></b>

**Section 19:** It is estimated that the following Community Development Grant Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Community Development Grant Fund appropriations:  
Code: 26-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Fund Balance	<u>14,279</u>
<b>TOTAL:</b>	<b>\$ <u>14,279</u></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	<u>30,000</u>
<b>TOTAL:</b>	<b>\$ <u>30,000</u></b>

**Section 21:** It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Law Enforcement Fund appropriations:  
Code: 27-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Federal Forfeitures	10,000
Fund Balance	<u>20,000</u>
<b>TOTAL:</b>	<b>\$ <u>30,000</u></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>
Conservation Preservation	30,900
Recreation Improvements	269,100
New Parks	950,000
<b>TOTAL:</b>	<b>\$ 1,250,000</b>

**Section 23:** It is estimated that the following Conservation Preservation Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Conservation Preservation Recreation Fund appropriations:

Code: 28-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	500,000
Fund Balanace	750,000
<b>TOTAL:</b>	<b>\$ 1,250,000</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	1,207,100
Highlands Fire	50,000
Designated for Future	22,779
<b>TOTAL:</b>	<b>\$ 1,279,879</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, 2020 and ending June 30, 2021 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	1,174,752
Fire Tax-Highlands Fire Service District	70,277
Cashiers NCVTS Fire Tax	15,000
Highlands NCVTS Fire Tax	100
Cashiers Penalty & Interest	4,000
Highlands Penalty & Interest	250
<b>TOTAL:</b>	<b>\$ 1,279,879</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 Library Principal	131,995
Cashiers/Webster Principal	442,754
Aging Facility Principal	278,067
Jackson Library/SCC Principal	686,364
SCC Health Science Building	500,000
Cashiers Library Interest	1,426
Cashiers/Webster Interest	21,817
Aging Facility Interest	20,515
Jackson Library/SCC Interest	72,635
SCC Health Science Building Interest	357,188
Fairview K Principal	217,580
SMH #4 Principal	184,919
SMH Gym, Fine Arts, BR Locker Principal	666,667
School Maintenance-QZAB	600,000
Fairview K Interest	10,722
SMH #4 Interest	1,998
SMH Gym, Fine Arts, BR Locker Interest	134,850
<b>TOTAL:</b>	<b>\$ 4,329,497</b>

**Section 27:** It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Debt Service Fund appropriations:

Code: 30-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	3,472,309
Transfer from SCR Fund	857,188
<b>TOTAL:</b>	<b>\$ 4,329,497</b>

**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	15,000
	<b>\$ 15,000</b>

**Section 29:** It is estimated that the following Clean Water Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Economic Development Fund appropriations:  
Code: 41-3000

<u>SOURCES</u>	<u>AMOUNT</u>
General Fund	15,000
<b>TOTAL:</b>	<b>\$ 15,000</b>

**Section 30:** That for said fiscal year there is hereby appropriated out of the Economic Development Fund the following:  
Code: 42-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Reserve of Economic Development	11,200
	<b>\$ 11,200</b>

**Section 31:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Economic Development Fund appropriations:  
Code: 42-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Balsamwest Principal	10,000
Investment Earnings	1,200
<b>TOTAL:</b>	<b>\$ 11,200</b>

**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	123,950
Insurance	20,000
<b>TOTAL:</b>	<b>\$ 145,450</b>

**Section 33:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Economic Development Fund appropriations:  
Code: 64-3000

<u>SOURCES</u>	<u>AMOUNT</u>
540 Broadcasting Interest	732
540 Broadcasting Principal	18,628
Rents-Sunrise Sun-Pip Tomatoes	21,090
Rents-Consolidated Metco, Inc.	90,000



Rents-Thomas Valley Growers	15,000
<b>TOTAL:</b>	<b>\$ 145,450</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	1,173,641
SRC Operations	2,548,800
Dillsboro Landfill Monitoring	61,175
Misc. Solid Waste Management Tasks	15,000
Debt Service	258,231
<b>TOTAL:</b>	<b>\$ 4,056,847</b>

**Section 35:** It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Solid Waste Fund appropriations:

Code: 65-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste Disposal Fees	1,887,597
Solid Waste Disposal Fees-Prior Year	60,000
Construction & Demolition Tipping Fees	725,000
MSW Disposal Fees	680,000
Private Hauler Fees	2,700
LCID Tipping Fees	37,500
C&D Tipping Fees-Cashiers	65,000
MSW Tipping Fees-Cashiers	6,500
NC Solid Waste Disposal Tax	38,000
Scrap Tire Fee	65,000
White Goods Tax	15,000
Electronics Tax	3,200
Investment Earnings	650
Interest	25,000
Sale of Mulch	6,418
Sale of Recycled Materials	60,000
Sale of Recycled Metal	75,000
Fund Balance	304,282
<b>TOTAL:</b>	<b>\$ 4,056,847</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	122,817
Social Security Contribution	7,615

Retirement Expense	12,565
Hospitalization Insurance	28,436
Unemployment Insurance	630
Workman's Compensation	2,541
Medicare Tax	1,781
Office Supplies	2,500
Class Supplies	10,000
Blacksmith Supplies	2,000
Travel	3,000
Telephone	1,500
Postage	250
Utilities	9,000
Advertising & Printing	5,000
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	400
Contracted Services-Gas System	2,500
Contracted Services	11,000
Disposal Fees	2,000
Special Events	5,000
Dues & Subscriptions	250
Capital Outlay	715
<b>TOTAL:</b>	<b>\$ 245,500</b>

**Section 37:** It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Green Energy Park Fund appropriations:  
Code: 66-3000

<u>SOURCE</u>	<u>AMOUNT</u>
General Fund Contribution	215,000
Rents	12,000
Gallery Commission	2,500
Donations	1,000
Registration Fees	15,000
<b>TOTAL:</b>	<b>\$ 245,500</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
Supplies	1,500

Miscellaneous	1,500
Travel	3,000
Telephone	2,700
Postage	100
Utilities	3,500
Fuel Purchases	20,000
Repairs	20,000
Maintenance/Grounds Maintenance	5,000
Advertising & Promotion	1,000
Insurance	9,114
Contracted Services	213,633
<b>TOTAL:</b>	<b>\$ 297,047</b>

**Section 39:** It is estimated that the following Airport Authority Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Airport Authority Fund appropriations:  
Code: 78-3000

<u>SOURCE</u>	<u>AMOUNT</u>
NC DOT Div of Aviation	176,778
Fuel Sales	22,500
US Cellular	14,768
T-Mobile	18,000
Skyfi	6,000
WCQS Lease	1
Hanger/Tie Down Rentals	23,000
Miscellaneous	5,000
Transfer from General Fund	31,000
<b>TOTAL:</b>	<b>\$ 297,047</b>

**Section 40:** 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, 2020. This rate is based on a total valuation of real, personal, and utility property for the purpose of taxation of \$9,406,069,112 and an estimated collection rate of 97.80%. Motor vehicle total valuation is estimated at \$382,601,550 with an estimated collection rate of 99.85%.

**Section 41:** 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 \$5,458,335,701 and an estimated collection rate of 97.80%.

**Section 42:** That for said fiscal year the tax rate is hereby set at \$.0305 per \$100 valuation for the Highlands Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$282,984,920 and an estimated collection rate of 97.80%.

**Section 43:** The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2020, and ending June 30, 2021, 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 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.

**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 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 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 23rd day of June, 2020.

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Brian Thomas McMahan, Chairman  
Jackson County Board of Commissioners

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Boyce Deitz, Commissioner

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Mickey Luker, Commissioner

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Ron Mau, Commissioner

ATTEST:

(SEAL)

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Gayle Woody, Commissioner

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Angela M. Winchester, Clerk to Board