

JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2019-2020



**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, 2019 and ending June 30, 2020 in accordance with the following summary and its schedules:

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 65,010,927
Education Capital Reserve Fund	1,531,685
Capital Reserve Fund	1,000,500
School Capital Reserve Fund	498,946
Emergency Telephone Fund	420,249
Economic Development Fund	196,272
Revaluation Fund	350,500
Community Development Fund	13,104
Law Enforcement Fund	30,000
Conservation Preservation Rec Fund	1,010,300
Fire Service District Tax Fund	1,240,700
Debt Service Fund	4,887,949
Economic Development Revolving Loan Fund	11,200
Economic Development Fund	145,449
Solid Waste Enterprise Fund	3,977,866
Green Energy Park Enterprise Fund	245,500
Airport Authority Fund	316,119
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Subtotal Budget	\$ 80,887,266
Less: Interfund Transfers	<hr/> (9,124,080)
<b>TOTAL BUDGET:</b>	<b><u><u>\$ 71,763,186</u></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	289,519
Administration	329,215
Human Resources	182,499
Finance	708,465
Tax Collections	316,146
Tax Administration	771,718
GIS/Mapping	169,202
Legal	344,414
Court Facilities	55,340
Elections	472,063
Register of Deeds	486,387
Central Services	187,000
Computer Information Services	643,282
Public Works	4,717,991
Professional Services	45,000
Sheriff	5,532,875
Jail	2,235,690
Sheriff-Grants	70,750
Emergency Management	1,120,345
Fire	1,555,906
Code Enforcement	1,406,003
Ambulance/Rescue Squad	2,958,106
Transportation-Administration	203,909
Transportation-Operating Expenses	544,046
Transportation-Capital Outlay	71,885
Transportation-Elderly Disabilities Grant	73,930
Airport Authority	31,000
Forestry	80,552
Planning	382,327
Community Development	213,482
Cooperative Extension	205,765
Conservation	185,095
Health Services	4,978,721
Other Services-Vaya	123,081
Alcohol	5,187
Social Services-Administration	5,233,967
Social Services-Other Services	1,571,379
Social Services-Indian Reservation	335,560
Department On Aging	707,214
Emergency Food & Shelter	11,871
Congregate & Home Del. Meals	443,372
Adult Day Care	125,658
Senior Center	22,500

Veteran's Service	122,294
Youth Services	152,699
Senior Citizens Services	37,947
Other Human Services	307,154
Public Schools-Current Operations	7,908,941
Public Schools-Capital Outlay	1,331,200
Community College-Current Operations	2,050,990
Community College-Capital Outlay	431,214
Library	1,255,908
Recreation	1,122,335
Swimming Pool	58,680
Recreation Center-Cullowhee	324,927
Cashiers Recreation	355,063
Cashiers Swimming Pool	40,373
Recreation Center-Cashiers-Glenville	353,767
Arts	10,000
Transfers To Other Funds	8,055,506
Contingency	943,512
<b>TOTAL:</b>	<b>\$ 65,010,927</b>

**Section 3:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 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	1,500
Ad Valorem Taxes	34,085,718
Motor Vehicle Tax	500
Vehicle Rental Taxes	24,000
NCVTS-Vehicle Tax	1,357,893
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	1,200,479
Tax Refund-Sales & Use Tax-Art 39	6,126,739
Tax Refund-Schools Art 40 40%	1,376,976
Tax Refund-General Art 40 60%	2,168,591
Tax Refund-Schools Art 42 60%	1,873,287
Tax Refund-General Art 42 40%	1,145,732
Tax Refund-General Art 46	1,531,685
Sales & Use Tax Refund	55,125

Juvenile Crime Prevention	102,902
Land Records/Internet Fees	1,750
Road Sign Fees	2,700
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	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	28,500
School Resource Officer-BOE,SCC	642,398
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
AC Rehab/Town of Sylva	2,200
Sheriff-Misc	6,000
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	15,000
Statewide Misd Confinement	73,000
Emergency Management	39,590
Fire Marshal Fees-Notice of Violation	500

Donations-Fire Prevention	325
Building Inspection Fees	500,000
Homeowners Recovery Fund	750
ABC Permit Fee	2,000
Erosion Control Fees	65,000
Erosion Control Penalty	300
Land Development Fees	30,000
Mobile Home Park Fees	100
Floodplain Permit Fees	2,000
Fire Inspection Fees	6,000
Ambulance Fees-GCRS	240,000
Section 18 Administration	157,224
Section 18 Capital	63,072
NC DOT 18-ED-060 Elderly	36,965
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	9,000
Elderly 5310 Fares	7,000
Employment Fares	4,000
Program Income	1,000
NC DOT-ROAP Employment	11,619
NC DOT-ROAP EDTAP	62,618
NC DOT-RGP	70,245
Contracts-DSS Medical Transportation	58,000
Contracts-Mtn Projects	100
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
Vaccine Fees	150,000
General Aid To Counties	80,363
Health Promotion	39,235
Sports Exams	1,000
Child Exams	1,000
SafeKids	5,000
Great Smokies-BCCCP Grant	4,850
Diaper Drive	1,500
Community Health Grant	80,142
Breast & Cervical Cancer Program.	22,950
WiseWoman Project	4,890
WIC Program	156,618
BF Peer Counselor	7,806
Maternal Health	57,982

Child Health	12,770
Family Planning	134,858
Other Receipts-Family Planning	6,000
Car Seat Safety Program	2,000
Local Prenatal Support	20,000
Other Receipts-Comprehensive	90,000
Child Services Coordination	3,450
CSC CC4C	73,000
Breastfeeding Promotion	7,806
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	30,000
Animal Adoption Fees	15,000
Animal Clinic Fees	1,500
Animal Shelter Donations	2,000
Animal Shelter-ARF Reimbursement	6,000
Ancillary Services	55,000
PCM Medical Asst Program	80,117
Local Title XIX Family Planning	20,000
Bioterrorism	27,168
Adolescent Pregnancy	75,000
Viral Hepatitis Prevention	67,643
STD Meds	894
Communicable Disease	10,514
Smart Start	111,578
Cost Settlement Funds	75,000
County Wellness Clinic	194,462
Community Garden Donations	1,000
TANF	3,859
Women's Health Services	10,373
Child Fatality	363
Tuberculosis	2,938
HIV	500
State-Federal Administration	2,842,664
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	209,300
WAFFA Payback	500
State Foster Care	79,500

Adoption Assistance	32,400
Adoption Fees	800
Crisis Intervention	159,061
LINKS	9,268
Duke Energy	40,618
Sale of Equipment	400
NC Health Choice Fees	11,500
Health Coverage-Workers	200
Special Child Adoption	42,589
Transportation Reimbursement	180,000
Helping Each Member Cope	13,226
Progress Energy Neighbor	1,583
DCD Child Care Subsidy	82,771
Low Income Energy Assistance	159,061
Administration State-Federal	203,616
Transportation Reimbursement	14,240
Medicaid Payback	2,000
WAFFA Payback	500
State-Federal IV-E Foster Care	80,000
State Foster Care	35,000
Home & Community Care Block	217,254
Meals-Donations and Fees	20,000
Animal Meal Donations	100
Liquid Supplements	1,500
Meals-Private Pay	2,500
Project Care-Donations & Fees	5,000
Cashiers Senior Center	3,500
Senior Center General Purchase	10,693
Aging Donations	3,000
SHIP/Senior Care	5,625
Adult Day Care-DSS	8,500
Adult Day Care-Client Donation	8,500
Adult Day Care-Meal Donation	500
Emergency Food / Shelter	6,763
Adult Day Care-CACFP	3,000
Dining Room Rental	3,000
Donations-Senior Games	6,000
Donations-Meals on Wheels	9,900
Emergency Food & Shelter	11,825
Senior Center	17,500
Veteran's Service	2,217
Lottery Proceeds	233,067
Town of Sylva-Pool	15,000
Community Foundation	15,000
Miscellaneous Revenues	2,000
Swimming Pool Admission	43,000
Swim Lessons	2,700
Swimming Pool Reimbursement	9,000

Special Trips	4,280
Recreation-Special Projects	6,200
Adult Leagues	4,000
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	20,000
Tennis	2,000
Youth Soccer	40,000
Youth Basketball	12,000
Sandlot Baseball	1,175
Road Races	4,500
Leisure Programs	18,200
Day Camps	42,000
Andrews Park	34,000
Shelter Rental	6,000
Fee/Charges	1,000
Challenger Soccer Camp	500
Ski Lessons	11,000
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	7,500
Donations	9,500
Donations-Greenways	1,500
Donations-Cashiers	4,000
Cashiers Well Service Fees	13,500
Register of Deeds-Revenues	475,000
Register of Deeds-Receipts	360,000
Register of Deeds-Marriage License	7,500
Register of Deeds-Technology	28,000
R.O.D.-Rev-Conveyance Tax Adm	11,000
Investment Earnings	375,000
Copy Machine	34,500
Fax Machine/Copies	500
Rents	52,210
Tower Rent-Skyfi	2,000
Vending Machines	2,000
Sale of Fixed Assets	30,000
ABC Distribution-Law Enforcement	20,000

ABC Distribution-General	240,000
ABC Distribution-Rehabilitation	32,200
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>\$ 65,010,927</b>

**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.	503,111
Transfer to Debt Service	1,028,574
<b>TOTAL:</b>	<b>\$ 1,531,685</b>

**Section 5:** It is estimated that the following Education Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 to meet the foregoing Education Capital Reserve Fund appropriations:  
Code: 19-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	1,531,685
<b>TOTAL:</b>	<b>\$ 1,531,685</b>

**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
<b>TOTAL:</b>	<b>\$ 1,000,500</b>

**Section 7:** It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 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 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	498,946
<b>TOTAL:</b>	<b>\$ 498,946</b>

**Section 9:** It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 to meet the foregoing School Capital Reserve Fund appropriations:  
Code: 21-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	498,946
<b>TOTAL:</b>	<b>\$ 498,946</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	149,666
Social Security Contribution	9,279
Retirement Expense	13,395
Hospitalization Insurance	32,760
Unemployment Insurance	608
Workman's Compensation	2,698
Medicare Tax	2,170
Supplies	2,250
Travel	1,500
Telephone	60,000
Repairs & Maintenance Equipment	19,778
Training	2,550
Capital Outlay	17,000
Contracted Services	106,595
<b>TOTAL:</b>	<b>\$ 420,249</b>

**Section 11:** It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 to meet the foregoing Emergency Telephone Fund appropriations:  
Code: 22-3000

<u>SOURCES</u>	<u>AMOUNT</u>
State of NC 911	420,249
<b>TOTAL:</b>	<b>\$ 420,249</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	80,246
Social Security Contribution	4,975
Retirement	7,182
Hospitalization Insurance	13,104
Unemployment Insurance	243
Workman's Compensations Ins	267
Medicare Tax	1,164
Vehicle Supplies	1,000
Office Supplies	500
Travel	6,500
Telephone	1,200
Postage	200
Marketing	19,700
Insurance	200
Insurance-Vehicle	1,500
Dues and Subscriptions	1,000
Contracted Services	48,200
Loans, Grants, Dev, Cap Improvement	3,591
Sponsorships	5,500
<b>TOTAL:</b>	<b>\$ 196,272</b>

**Section 13:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 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
Transfer from Ec Dev Fund	40,000
Fund Balance	55,972
<b>TOTAL:</b>	<b>\$ 196,272</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	126,411
Part-time Wages	26,000
Board of E&R Expense	1,250
Social Security Contribution	9,449
Retirement Expense	13,763

Hospitalization Insurance	45,864
Retiree Insurance	7,262
Unemployment Compensation	851
Workman's Compensation	2,787
Medicare Tax	2,210
Vehicle Supplies	4,000
Office Supplies	3,000
Travel	4,340
Telephone	2,000
Postage	750
Repairs & Maint Equipment	1,000
Repairs & Maint Vehicles	1,500
Software Maint & License	5,200
Contracted Services	61,200
Revaluation Expense	25,776
Insurance-Vehicle	3,000
Capital Outlay	2,887
<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, 2019 and ending June 30, 2020 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	13,104
<b>TOTAL:</b>	<b>\$ 13,104</b>

**Section 17:** It is estimated that the following Community Development Grant Fund Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 to meet the foregoing Community Development Grant Fund appropriations:  
Code: 26-3000

<b><u>SOURCES</u></b>	<b><u>AMOUNT</u></b>
Fund Balance	13,104
<b>TOTAL:</b>	<b>\$ 13,104</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, 2019 and ending June 30, 2020 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>
Recreation Improvements	260,300
New Parks	750,000
<b>TOTAL:</b>	<b>\$ 1,010,300</b>

**Section 21:** It is estimated that the following Conservation Preservation Fund Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 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 Balance	510,300
<b>TOTAL:</b>	<b>\$ 1,010,300</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	1,156,816
Highlands Fire	50,000
Designated for Future	33,884
<b>TOTAL:</b>	<b>\$ 1,240,700</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, 2019 and ending June 30, 2020 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	2,500
Fire Tax-Cashiers-Glenville Fire Service District	1,134,008
Fire Tax-Highlands Fire Service District	69,842
Cashiers NCVTS Fire Tax	15,000
Highlands NCVTS Fire Tax	100
Cashiers Penalty & Interest	4,000
Highlands Penalty & Interest	250
<b>TOTAL:</b>	<b>\$ 1,240,700</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
SCC Health Science Building	666,666
Cashiers Library Interest	7,128
Cashiers/Webster Interest	31,513
Aging Facility Interest	26,827
Jackson Library/SCC Interest	89,725
SCC Health Science Building Interest	361,908
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	15,487
SMH #4 Interest	9,986
SMH Gym, Fine Arts, BR Locker Interest	153,450
<b>TOTAL:</b>	<b>\$ 4,887,949</b>

**Section 25:** It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 to meet the foregoing Debt Service Fund appropriations:  
Code: 30-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	3,859,375
Transfer from SCR Fund	1,028,574
<b>TOTAL:</b>	<b>\$ 4,887,949</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>
Reserve of Economic Development	11,200
<b>TOTAL:</b>	<b>\$ 11,200</b>

**Section 27:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 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 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	83,949
Insurance	20,000
Transfer to Ec Dev Fund	40,000
<b>TOTAL:</b>	<b>\$ 145,449</b>

**Section 29:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 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	17,919
Rents-Sunrise Sun-Pip Tomatoes	21,090
Rents-Consolidated Metco, Inc.	90,000
Rents-Thomas Valley Growers	15,000
<b>TOTAL:</b>	<b>\$ 145,459</b>

**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	1,175,076
SRC Operations	2,467,450
Dillsboro Landfill Monitoring	56,548
Misc. Solid Waste Management Tasks	15,000
Debt Service	263,792
<b>TOTAL:</b>	<b>\$ 3,977,866</b>

**Section 31:** It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 to meet the foregoing Solid Waste Fund appropriations:

Code: 65-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste Disposal Fees	1,867,147
Solid Waste Disposal Fees-Prior Year	80,000
Construction & Demolition Tipping Fees	650,000
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	5,000
NC Solid Waste Disposal Tax	35,000
Scrap Tire Fee	45,000
White Goods Tax	11,000
Electronics Tax	3,500
Comm Waste Reduction	16,667
Investment Earnings	600
Interest	25,000
Sale of Mulch	5,000
Sale of Recycled Materials	65,000
Sale of Recycled Metal	70,000
Fund Balance	313,752
<b>TOTAL:</b>	<b>\$ 3,977,866</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	119,982

Social Security Contribution	7,439
Retirement Expense	13,182
Hospitalization Insurance	26,208
Unemployment Insurance	486
Workman's Compensation	2,285
Medicare Tax	2,117
Office Supplies	2,500
Class Supplies	10,000
Blacksmith Supplies	2,000
Travel	3,000
Telephone	1,500
Postage	300
Utilities	9,000
Advertising & Printing	8,000
Repairs & Maint Building	1,000
Repairs & Maint-Gas System	4,000
Repairs & Maint-Glass System	5,000
Repairs & Maint-Metal System	2,000
Repairs & Maint-KILNS	1,500
Repairs & Maint-Vehicle	400
Contracted Services-Gas System	2,500
Contracted Services-Electric	750
Contracted Services	11,000
Disposal Fees	1,500
Special Events	6,000
Dues & Subscriptions	350
Capatl Outlay	1,501
<b>TOTAL:</b>	<b>\$ 245,500</b>

**Section 33:** It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 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 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	3,000
Telephone	2,700
Postage	100
Utilities	4,500
Fuel Purchases	20,000
Repairs	20,000
Maintenance/Grounds Maintenance	5,000
Advertising & Promotion	1,000
Insurance	9,114
Contracted Services	231,705
<b>TOTAL:</b>	<b>\$ 316,119</b>

**Section 35:** It is estimated that the following Airport Authority Fund Revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 to meet the foregoing Airport Authority Fund appropriations:  
Code: 78-3000

<u>SOURCE</u>	<u>AMOUNT</u>
NC DOT Div of Aviation	200,000
Fuel Sales	22,500
US Cellular	14,768
T-Mobile	18,000
Skyfi	1,850
WCQS Lease	1
Hanger/Tie Down Rentals	23,000
Miscellaneous	5,000
Transfer from General Fund	31,000
<b>TOTAL:</b>	<b>\$ 316,119</b>

**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, 2019. This rate is based on a total valuation of real, personal, and utility property for the purpose of taxation of \$9,194,265,876 and an estimated collection rate of 97.56%. Motor vehicle total valuation is estimated at \$362,152,377 with an estimated collection rate of 99.76%.

**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 \$4,988,711,340 and an estimated collection rate of 97.56%,

**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 \$281,845,550 and an estimated collection rate of 97.56%,

**Section 39** The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2019, and ending June 30, 2020, 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 11th day of June, 2019.

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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