

JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2024-2025



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, 2024 and ending June 30, 2025 in accordance with the following summary and its schedules:

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 93,803,495
General Fund ARPA	2,237,928
National Opioid Fund	25,000
Self-Insurance Fund	8,111,425
Education Capital Reserve Fund	2,827,885
Capital Reserve Fund	1,100,000
School Capital Reserve Fund	2,810,546
Emergency Telephone Fund	228,779
Economic Development Fund	265,973
Revaluation Fund	658,682
Community Development Fund	750,000
Law Enforcement Fund	45,000
Conservation Preservation Rec Fund	2,128,400
Fire Service District Tax Fund	2,111,484
Debt Service Fund	4,349,037
Clean Water Fund	38,000
Economic Development Revolving Loan Fund	20,000
Economic Development Fund	405,000
Solid Waste Enterprise Fund	5,471,020
Green Energy Park Enterprise Fund	<u>347,133</u>
Subtotal Budget	\$ 127,734,787
Less: Interfund Transfers	<u>(19,532,378)</u>
TOTAL BUDGET:	<u>\$ 108,202,409</u>

Section 2: That for said fiscal year there is hereby appropriated out of the General Fund the following:
Code: 11-4000

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
Governing Body	391,282
Administration	505,740
Human Resources	254,581
Well at Work	13,750
Finance	922,425
Tax Collections	383,525
Tax Administration	910,721
GIS/Mapping	111,843
License Plate Agency	202,632
Legal	375,182
Court Facilities	55,590
Elections	655,413
Register of Deeds	605,192
Central Services	197,000
Computer Information Services	823,539
Public Works	7,403,949
Professional Services	55,000
Sheriff	7,877,639
Jail	3,136,284
Sheriff-Grants	332,805
Emergency Management	2,151,854
Fire	3,940,375
Code Enforcement	1,945,525
Ambulance/Rescue Squad	4,325,003
Transportation-Administration	240,371
Transportation-Operating Expenses	687,945
Transportation-Capital	243,264
Transportation-Elderly Disabilities Grant	75,000
Airport Authority	71,000
Forestry	136,785
Planning	484,518
Community Development	280,492
Cooperative Extension	247,951
Conservation	241,031
Health Services	6,545,713
Other Services-Vaya	123,081
Alcohol	5,946
Substance Abuse Recovery Planning	368,429
Social Services-Administration	7,351,061
Social Services-Other Services	1,976,150
Social Services-Indian Reservation	264,577
Department On Aging	929,346
Emergency Food & Shelter	11,871
Congregate & Home Del. Meals	559,737
Adult Day Care	144,378

Senior Center	18,500
Veteran's Service	167,771
Youth Services	187,586
Other Human Services	39,193
Other Human Services	403,274
Public Schools	11,562,137
Community College	3,532,240
Library	1,483,364
Recreation	1,532,259
Swimming Pool	226,217
Recreation Center-Cullowhee	402,673
Cashiers Recreation	650,459
Recreation Center-Cashiers-Glenville	393,144
Aquatics Center	782,417
Arts	10,000
Transfers To Other Funds	12,430,697
Contingency	1,416,070
TOTAL:	\$ 93,803,495

Section 3: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing General Fund appropriations:
Code: 11-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Prior Year Taxes	500,000
Prior Year Taxes-MV	100
Ad Valorem Taxes	45,286,489
Vehicle Rental Taxes	24,000
NCVTS-Vehicle Tax	2,082,900
Penalties & Interest	375,000
NCVTS-Interest	15,000
Collection Fees	9,500
Video Programming Distribution	72,500
TVA-Recreation	875
Payment in Lieu of Taxes	115,872
Nantahala Forest	128,000
Medicaid Hold Harmless	1,300,000
Tax Refund-Sales & Use Tax-Art 39	10,991,815
Tax Refund-Schools Art 40 40%	2,156,469
Tax Refund-General Art 40 60%	3,234,704
Tax Refund-Schools Art 42 60%	3,362,394
Tax Refund-General Art 42 40%	2,241,596
Tax Refund-General Art 46	2,777,885
Sales & Use Tax Refund	250,000
Juvenile Crime Prevention	128,439
Land Records/Internet Fees	1,500
Road Sign Fees	3,500
Community Watch Signs	500

Town of Sylva Fees	25,000
Town of Webster Fees	550
Town of Dillsboro Fees	1,800
Town of Forest Hills Fees	8,000
Cell Tower Application Fees	10,000
Cashiers Permit Fees	3,500
Subdivision Review Fees	10,000
441 Corridor Fees	500
Cullowhee Fees	1,000
LPA Transaction Fees	220,000
LPA Notary Fees	80,000
Court Facility Fees	54,840
Court Facility Fees Interest	750
Board of Election Fees	2,000
Telephone Charges	43,000
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
Civil Process Fees-Courts	13,500
Sheriff-Work Release	12,500
Concealed Handgun Permits	34,000
School Resource Officer-SCC	152,293
School Resource Officer-BOE, Summit	322,060
NC Gov Highway Safety Grant	25,000
Governor's Crime Commission Grant	24,500
Unauthorized Sub Tax Distribution	25,000
SCAAP State Criminal Alien Asst Program	15,000
US Treasury-Forest Service	5,000
BVP-Equipment	21,250
Narcotic Forfeiture	15,000
US Treasury-DEA Reimbursement	4,000
Sheriff Donations-SWAC	20,000
ABC Rehab/Town of Sylva	2,200
Dept of Justice Grant	256,795
Sheriff-Misc	6,280
Commissary Fees	64,295
Unclaimed Property Sale	25,000
Forfeiture-Public School	3,334
Inmate Phone Service	34,800
Fingerprinting Fees	3,500
Jail Fees-Courts	25,000
Inmate Housing Fees	25,000
Statewide Misd Confinement	73,000
Emergency Management	52,000
Fire Marshal Fees	500
Building Inspection Fees	700,000
Homeowners Recovery Fund	600

ABC Permit Fee	600
Erosion Control Fees	10,000
Land Development Fees	35,000
Mobile Home Park Fees	200
Floodplain Permit Fees	500
Fire Inspection Fees	10,000
Ambulance Fees-GCRS	200,000
Section 18 Administration	180,472
Section 18 Capital	215,256
NC DOT 21-ED-060 Elderly	75,000
Older American Act Title III	23,831
Donations-Cost Share TI	1,500
Public Fares	13,500
Nursing/Rest Home Fees	900
EDTAP Fares	2,000
Trolley Fares	5,000
Elderly 5310 Fares	10,000
Employment Fares	6,000
NC DOT-ROAP Employment	14,161
NC DOT-ROAP EDTAP	77,426
NC DOT-RGP	87,683
Contracts-DSS Medical Transportation	50,000
Contracts-Mtn Projects	350
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	22,582
Soil Conservation-Matching Share	3,600
Vaccine Fees	100,000
General Aid To Counties	80,363
ARPA Covid-19 PH Services	50,000
Bridge Access Program	57,927
Communicable Disease PH Nurse	70,061
Health Promotion	34,526
Sports Exams	1,500
Child Exams	2,000
SafeKids	2,000
Great Smokies-SafeKids	4,000
Great Smokies-Cullowhee	4,000
Great Smokies-Women	15,000
Great Smokies-Elevate	7,500
Breast & Cervical Cancer Program.	19,600
WiseWoman Project	7,145
WIC Program	145,409
BF Peer Counselor	20,000
Maternal Health	57,982
Child Health	12,770
Family Planning	143,666
Other Receipts-Family Planning	20,000

Local Prenatal Support	28,000
Other Receipts-Comprehensive	40,000
Child Services Coordination	3,450
CSC CC4C	81,725
Breastfeeding Promotion	5,585
Immunization Action Program	9,014
School Health Nurse Program	50,000
Environmental Health Fees	200,000
Food & Lodging Fees	13,000
Environmental Health-Food	29,050
Well Inspection Fees	55,000
Pool Inspection Fees	7,500
EH Water Samples	12,000
Comm/Non-Community Water Supply	10,000
Animal Adoption Fees	17,500
Animal Shelter Donations	20,000
Animal Shelter-ARF Reimbursement	6,000
Ancillary Services	40,000
PCM Medical Asst Program	75,000
Bioterrorism	30,350
Adolescent Pregnancy	75,000
Viral Hepatitis Prevention	67,642
STD Meds	894
Communicable Disease	10,514
Cost Settlement Funds	100,000
County Wellness Clinic	254,677
Community Garden Donations	1,000
TANF	3,859
Women's Health Services	8,218
Child Fatality	363
Tuberculosis	2,938
HIV	500
STD Prevention-Drugs	100
Dogwood Health Trust	368,429
State-Federal Administration	4,561,346
Medicaid Payback	10,000
Special Assistance Refund	2,100
IV-D Fees	11,000
IV-D Collections	12,500
IV-D Incentive	18,576
IV-E Foster Care	275,247
WAFFA Payback	500
State Foster Care	175,000
Adoption Assistance	36,000
Adoption Fees	800
Crisis Intervention	145,748
LINKS	17,529
Duke Energy	30,000
Sale of Equipment	400
Dogwood Health Trust	50,000

Health Coverage-Workers	200
Special Child Adoption	106,151
Transportation Reimbursement	50,000
Helping Each Member Cope	5,775
Progress Energy Neighbor	3,677
DCD Child Care Subsidy	80,000
Low Income Energy Assistance	231,717
Administration State-Federal	191,387
Transportation Reimbursement	5,000
Medicaid Payback	2,000
WAFFA Payback	500
State-Federal IV-E Foster Care	25,000
State Foster Care	20,000
Home & Community Care Block	241,760
Meals-Donations and Fees	26,500
Animal Meal Donations	100
Liquid Supplements	500
Meals-Private Pay	2,000
Project Care-Donations & Fees	5,000
Cashiers Senior Center	3,000
Senior Center General Purchase	10,901
Aging Donations	5,000
SHIP/Senior Care	6,000
Adult Day Care-DSS	300
Adult Day Care-Client Donation	4,000
Emergency Food / Shelter	4,500
Adult Day Care-CACFP	4,000
Dining Room Rental	500
Donations-Senior Games	2,000
Emergency Food & Shelter	11,871
Senior Center	8,750
Veteran's Service	2,174
Aquatics Daily Admissions Membership	105,862
Aquatics Center Revenue	85,019
Aquatics Rentals	12,500
Aquatics Swim Team	15,000
Aquatics Concessions	12,839
Town of Sylva-Pool	20,000
Miscellaneous Revenues	2,500
Swimming Pool Admission	45,000
Swim Lessons	2,700
Swimming Pool Reimbursement	9,000
Special Trips	5,000
Special Programs	6,000
Women's Volleyball	1,900
Co-Rec Volleyball	1,900
Church Volleyball	1,200
Youth Volleyball	9,500
Church Softball	3,200
Adult Basketball	3,600

Outdoor Recreation	17,000
Tennis	2,000
Youth Soccer	40,000
Youth Basketball	13,000
Sandlot Baseball	1,000
Road Races	3,500
Leisure Programs	15,000
Day Camps	42,000
Andrews Park	45,000
Shelter Rental	7,500
Fee/Charges	1,500
Challenger Soccer Camp	500
Ski Lessons	18,500
Pumpkin Patch	500
Recreation Center Fees	173,000
Cashiers Recreation Center Fees	152,000
Personal Trainer Fees	28,000
Cashiers Personal Trainer Fees	35,000
Swimming Pool Concessions	10,000
Park Concessions	6,000
Donations	9,000
Donations-Greenways	1,500
Donations-Cashiers	4,000
Cashiers Well Service Fees	13,500
Register of Deeds-Revenues	900,000
Register of Deeds-Receipts	400,000
Register of Deeds-Marriage License	7,500
Register of Deeds-Technology	28,000
R.O.D.-Rev-Conveyance Tax Adm	15,000
Investment Earnings	1,573,483
Copy Machine	34,500
Rents	25,000
Tower Rent-SkyFI	4,500
Vending Machines	1,000
Sale of Fixed Assets	100,000
ABC Distribution-Law Enforcement	37,000
ABC Distribution-General	600,000
ABC Distribution-Recreation	15,000
ABC Distribution-Rehabilitation	55,000
ABC License Fees	4,800
Beer and Wine Tax Distribution	165,000
Other Miscellaneous Revenue	30,000
TDA Administration	38,250
Airport Administration	14,500
Fund Balance	1,219,721
TOTAL:	\$ 93,803,495

Section 4: That for said fiscal year there is hereby appropriated out of the General ARPA Fund the following:
Code: 12-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Broadband Match	600,000
Designated for Future Appropriation	1,637,928
TOTAL:	\$ 2,237,928

Section 5: It is estimated that the following General ARPA Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing General ARPA Fund appropriations:
Code: 12-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	50,000
Fund Balance	2,187,928
TOTAL:	\$ 2,237,928

Section 6: That for said fiscal year there is hereby appropriated out of the National Opioid Settlement Fund the following:
Code: 14-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Designated for Future Appropriations	25,000
TOTAL:	\$ 25,000

Section 7: It is estimated that the following National Opioid Settlement Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing National Opioid Settlement Fund appropriations:
Code: 14-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	25,000
TOTAL:	\$ 25,000

Section 8: That for said fiscal year there is hereby appropriated out of the Self-Insurance Fund the following:
Code: 16-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
BCBS Medical Claims	6,080,146
BCBS Adm	1,224,000
Crescent Dental Claims	266,954
Crescent Adm	49,245
BCBS-Retiree	360,000
Ally Health	55,080

Mark III	25,500
FBA Cobra Adm	500
Other Charges	50,000
TOTAL:	\$ 8,111,425

Section 9: It is estimated that the following Self-Insurance Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Self-Insurance Fund appropriations:
Code: 16-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Retired Employee Contribution	99,500
Cobra Contribution	15,000
Rebates and Refunds	400,000
Investment Earnings	150,000
Employee Contribution-Retiree	1,126,232
Employee Contribution	6,320,693
TOTAL:	\$ 8,111,425

Section 10: 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 Appropriation	2,046,897
Transfer to Debt Service	780,988
TOTAL:	\$ 2,827,885

Section 11: It is estimated that the following Education Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Education Capital Reserve Fund appropriations:
Code: 19-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	50,000
Transfer from General Fund	2,777,885
TOTAL:	\$ 2,827,885

Section 12: 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 Appropriation	1,100,000
TOTAL:	\$ 1,100,000

Section 13: It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Capital Reserve Fund appropriations:
Code: 20-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	100,000
Transfer from General Fund	1,000,000
TOTAL:	\$ 1,100,000

Section 14: 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	2,810,546
TOTAL:	\$ 2,810,546

Section 15: It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing School Capital Reserve Fund appropriations:
Code: 21-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	75,000
Transfer from General Fund	2,735,546
TOTAL:	\$ 2,810,546

Section 16: 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>
Supplies	2,000
Travel	1,500
Telephone	32,000
Repairs & Maintenance Equipment	30,000
Training	9,000
Capital Outlay Equipment	90,000
Contracted Services	64,279
TOTAL:	\$ 228,779

Section 17: It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Emergency Telephone Fund appropriations:
Code: 22-3000

<u>SOURCES</u>	<u>AMOUNT</u>
NC 911 PSAP	228,779
TOTAL:	\$ 228,779

Section 18: 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	87,310
Social Security Contribution	5,413
Retirement	11,927
Hospitalization Insurance	14,932
Unemployment Insurance	314
Workman's Compensations Ins	1,417
Medicare Tax	1,266
Vehicle Supplies	1,000
Office Supplies	1,000
Travel	7,333.97
Telephone	1,460
Postage	200
Marketing	19,000
Business & Industry Appreciation	6,000
Planning-Community Connectivity	3,000
Planning-Housing Phase II	50,200
Insurance	200
Insurance-Vehicle	1,500
Dues and Subscriptions	2,000
Contracted Services	45,000
Sponsorships	5,500
TOTAL:	\$ 265,973

Section 19: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Economic Development Fund appropriations:
Code: 23-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Connect Humanity	3,000
Transfer from General Fund	252,085
Fund Balance	10,889
TOTAL:	\$ 265,973

Section 20: 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	228,057
Board of E&R Expense	6,000
Social Security Contribution	14,140
Retirement Expense	31,130
Hospitalization Insurance	74,660
Retiree Insurance	11,892
Unemployment Compensation	1,570
Workman's Compensation	3,701
Medicare Tax	3,307
Uniforms	2,500
Vehicle Supplies	5,000
Office Supplies	5,000
Travel	6,500
Telephone	2,500
Cell Phones	1,000
Postage	19,000
Repairs & Maint Equipment	1,000
Repairs & Maint Vehicles	1,500
Software Maint & License	78,925
Contracted Services	150,000
Insurance-Vehicle	3,500
Capital Outlay	7,800
TOTAL:	\$ 658,682

Section 21: It is estimated that the following Real Property Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Real Property Revaluation Fund appropriations:
Code: 25-3000

<u>SOURCES</u>	<u>AMOUNT</u>
General Fund Contribution	500,000
Fund Balance	158,682
TOTAL:	\$ 658,682

Section 22: That for said fiscal year there is hereby appropriated out of the Community Development Fund the following:
Code: 26-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Webster Village Partnership	750,000
TOTAL:	\$ 750,000

Section 23: It is estimated that the following Community Development Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Law Enforcement Fund appropriations:
Code: 26-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	750,000
TOTAL:	\$ 750,000

Section 24: 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	45,000
TOTAL:	\$ 45,000

Section 25: It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Law Enforcement Fund appropriations:
Code: 27-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Federal Forfeitures	45,000
TOTAL:	\$ 45,000

Section 26: 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	2,128,400
TOTAL:	\$ 2,128,400

Section 27: It is estimated that the following Conservation Preservation Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Conservation Preservation Recreation Fund appropriations:
Code: 28-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	75,000
Transfer from General Fund	500,000
Fund Balance	1,553,400
TOTAL:	\$ 2,128,400

Section 28: 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	1,991,956
Highlands Fire	84,000

Designated for Future	35,528
TOTAL:	<u>\$ 2,111,484</u>

Section 29: It is estimated that the following Fire Service District Tax Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Fire Service District Tax Fund appropriations:
Code: 29-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Cashiers Prior Year Tax	8,000
Highlands Prior Year Tax	500
Fire Tax-Cashiers-Glenville Fire Service District	1,983,554
Fire Tax-Highlands Fire Service District	90,380
Cashiers NCVTS Fire Tax	25,000
Highlands NCVTS Fire Tax	350
Cashiers Penalty & Interest	3,500
Highlands Penalty & Interest	200
TOTAL:	<u>\$ 2,111,484</u>

Section 30: 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>
Jackson Library/SCC Principal	343,182
SCC Health Science Building	500,000
Pool Facility Principal	1,334,000
Jackson Library/SCC Interest	4,273
SCC Health Science Building Interest	280,988
Pool Facility Interest	559,477
SMH Gym, Fine Arts, BR Locker Principal	666,667
School Maintenance-QZAB	600,000
SMH Gym, Fine Arts, BR Locker Interest	60,450
TOTAL:	<u>\$ 4,349,037</u>

Section 31: It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Debt Service Fund appropriations:
Code: 30-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	3,568,049
Transfer from SCR Fund	780,988
TOTAL:	<u>\$ 4,349,037</u>

Section 32: That for said fiscal year there is hereby appropriated out of the Clean Water Fund the following:
Code: 41-4000

EXPENDITURES

Watershed Assoc of Tuckaseigee River
Designated for Future Appropriation

APPROPRIATIONS

23,000
15,000
\$ 38,000

Section 33: It is estimated that the following Clean Water Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Economic Development Fund appropriations:
Code: 41-3000

SOURCES

Transfer from General Fund
TOTAL:

AMOUNT

38,000
\$ 38,000

Section 34: That for said fiscal year there is hereby appropriated out of the Economic Development Revolving Loan Fund the following:
Code: 42-4000

EXPENDITURES

Reserve for Economic Development

APPROPRIATIONS

20,000
\$ 20,000

Section 35: It is estimated that the following Economic Development Revolving Loan Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Economic Development Fund appropriations:
Code: 42-3000

SOURCES

Investment Earnings
TOTAL:

AMOUNT

20,000
\$ 20,000

Section 36: That for said fiscal year there is hereby appropriated out of the Economic Development Fund the following:
Code: 64-4000

EXPENDITURES

Repairs & Maintenance
Insurance
Contracted Services
TOTAL:

APPROPRIATIONS

40,000
10,000
355,000
\$ 405,000

Section 37: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Economic Development Fund appropriations:
Code: 64-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	50,000
Fund Balance	355,000
TOTAL:	\$ 405,000

Section 38: 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	1,586,179
SRC Operations	3,653,300
Dillsboro Landfill Monitoring	87,850
Misc. Solid Waste Management Tasks	25,000
Debt Service	118,690
TOTAL:	\$ 5,471,020

Section 39: It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Solid Waste Fund appropriations:
Code: 65-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste Disposal Fees	3,192,720
Solid Waste Disposal Fees-Prior Year	80,000
Construction & Demolition Tipping Fees	750,000
MSW Disposal Fees	900,000
Private Hauler Fees	3,300
LCID Tipping Fees	65,000
C&D Tipping Fees-Cashiers	75,000
NC Solid Waste Disposal Tax	45,000
Scrap Tire Fee	81,000
White Goods Tax	22,000
Electronics Tax	3,500
Scrap Tire Grant	1,500
Interest	23,000
Sale of Mulch	6,000
Sale of Recycled Materials	95,000
Sale of Recycled Metal	125,000
Sale of Compost Bins	3,000
TOTAL:	\$ 5,471,020

Section 40: 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	151,063
Part-time Salaries & Wages	6,000
Social Security Contribution	9,366
Retirement Expense	20,635
Hospitalization Insurance	44,796
Unemployment Insurance	942
Workman's Compensation	2,452
Medicare Tax	2,190
Office Supplies	6,100
Glass Supplies	24,000
Blacksmith Supplies	3,500
Travel	2,000
Telephone	2,500
Postage	150
Utilities	15,188
Advertising & Printing	6,000
Repairs & Maint Building	3,500
Repairs & Maint-Gas System	3,500
Repairs & Maint-Glass System	7,000
Repairs & Maint-Metal System	2,850
Repairs & Maint-KILNS	2,000
Repairs & Maint-Vehicle	1,100
Contracted Services-Gas System	5,000
Contracted Services	9,500
Special Events	7,800
Dues & Subscriptions	2,500
Capital Outlay	5,500
TOTAL:	\$ 347,133

Section 41: It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Green Energy Park Fund appropriations:
Code: 66-3000

<u>SOURCE</u>	<u>AMOUNT</u>
General Fund Contribution	309,133
Investment Earnings	5,000
Rents	15,500
Gallery Commission	2,500
Registration Fees	15,000
TOTAL:	\$ 347,133

Section 42: That for said fiscal year the tax rate is hereby set at \$0.38 per \$100.00 valuation of property listed for taxes as of January 1, 2024. This rate is based on a total valuation of real, personal, and utility property for the purpose of taxation of \$12,009,974,027 and an estimated collection rate of 99.23%. Motor vehicle total valuation is estimated at \$548,680,347 with an estimated collection rate of 99.90%.

- Section 43:** That for said fiscal year the tax rate is hereby set at \$.0294 per \$100 valuation for the Cashiers Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$6,797,079,263 and an estimated collection rate of 99.26%.
- Section 44:** That for said fiscal year the tax rate is hereby set at \$.0272 per \$100 valuation for the Highlands Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$332,277,918 and an estimated collection rate of 99.26%.
- Section 45:** The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2024, and ending June 30, 2025, on solid waste disposal fees in the amount of \$80.00 per one bedroom household; \$125.00 per two and three bedroom households, personal property, and apartment units; \$140.00 per four bedroom households; \$160 per five or more bedroom households; \$70.00 per business; and \$5.00 for campsites and motel rooms. 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 46:** The Board of Commissioners hereby levies a charge of \$66.00 per ton for the Sylva area and \$66.00 per ton for the Cashiers area for construction and demolition waste, concrete and brick, and municipal solid waste disposal. A charge of \$33.00 per ton is hereby levied for yard waste disposal and \$90.00 per ton for mixed load disposals.
- Section 47:** The County Manager and/or Finance Director are hereby authorized to transfer appropriations as contained herein under the following conditions:
- a. The Finance Director, with County Manager approval, 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 48:** 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 49:** 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, with County Manager approval, is authorized to enter into contracts for purchases of supplies, materials, or equipment as described in G.S. 143-129(a) up to the limits stated therein for informal bidding. The County Manager is authorized to enter into routine services contracts in normal course

of county operation. Change Orders for capital project contracts may be approved by the County Manager provided that sufficient funding is available. All contracts authorized by this ordinance are approved by signature by the Chairman of the Board of Commissioners, the County Manager, and/or the Clerk to the Board of Commissioners as appropriate.

- Section 50:** 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 51:** 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 52:** 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 53:** Copies of this Budget Ordinance shall be furnished to the Finance Director and Budget Officer of Jackson County, North Carolina to be kept on file by them for their direction in the collection of revenues and expenditures of amounts appropriated.

Adopted, this the 18th of June, 2024.

Mark Letson, Chairman
Jackson County Board of Commissioners

Todd Bryson, Commissioner

Mark Jones, Commissioner

John Smith, Commissioner

ATTEST:

(SEAL)

Tom Stribling, Commissioner

Angela M. Winchester, Clerk to Board