

JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2023-2024



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, 2023 and ending June 30, 2024 in accordance with the following summary and its schedules:

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 88,106,428
General Fund ARPA	3,110,122
Self-Insurance Fund	8,083,947
American Rescue Plan	600,000
Education Capital Reserve Fund	2,671,043
Capital Reserve Fund	1,010,000
School Capital Reserve Fund	2,504,682
Emergency Telephone Fund	314,070
Economic Development Fund	195,608
Revaluation Fund	600,500
Community Development Fund	38,908
Law Enforcement Fund	30,000
Conservation Preservation Rec Fund	500,000
Fire Service District Tax Fund	2,030,359
Debt Service Fund	4,930,630
Clean Water Fund	23,000
Economic Development Revolving Loan Fund	12,917
Economic Development Fund	50,000
Solid Waste Enterprise Fund	5,212,822
Green Energy Park Enterprise Fund	<u>331,516</u>
Subtotal Budget	\$ 120,356,552
Less: Interfund Transfers	<u>(20,000,703)</u>
TOTAL BUDGET:	<u>\$ 100,355,849</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	372,278
Administration	399,844
Human Resources	257,911
Finance	887,044
Tax Collections	380,815
Tax Administration	875,596
GIS/Mapping	99,416
Legal	355,712
Court Facilities	55,590
Elections	694,489
Register of Deeds	561,259
Central Services	197,000
Computer Information Services	1,242,133
Public Works	8,005,422
Professional Services	55,000
Sheriff	7,624,232
Jail	2,808,219
Sheriff-Grants	327,805
Emergency Management	1,668,711
Fire	3,722,600
Code Enforcement	1,793,250
Ambulance/Rescue Squad	4,221,958
Transportation-Administration	236,582
Transportation-Operating Expenses	648,024
Transportation-Capital	148,384
Transportation-Elderly Disabilities Grant	75,000
Airport Authority	31,000
Forestry	99,656
Planning	448,690
Community Development	190,707
Cooperative Extension	240,530
Conservation	232,888
Health Services	6,121,612
Other Services-Vaya	123,081
Alcohol	5,946
Social Services-Administration	6,847,835
Social Services-Other Services	2,020,410
Social Services-Indian Reservation	263,261
Department On Aging	889,832
Emergency Food & Shelter	11,871
Congregate & Home Del. Meals	523,544
Adult Day Care	138,747
Senior Center	18,500

Veteran's Service	162,317
Youth Services	195,969
Senior Citizens Services	26,000
Other Human Services	363,499
Public Schools	11,003,313
Community College	2,840,607
Library	1,443,101
Recreation	1,419,359
Swimming Pool	144,684
Recreation Center-Cullowhee	390,389
Cashiers Recreation	500,202
Recreation Center-Cashiers-Glenville	412,488
Aquatics Center	105,239
Arts	10,000
Transfers To Other Funds	11,651,218
Contingency	1,515,659
TOTAL:	\$ 88,106,428

Section 3: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 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	43,817,336
Motor Vehicle Tax	100
Vehicle Rental Taxes	24,000
NCVTS-Vehicle Tax	1,983,502
Penalties & Interest	375,000
NCVTS-Interest	10,000
Collection Fees	9,500
Video Programming Distribution	72,500
TVA-Recreation	700
Payment in Lieu of Taxes	115,872
Nantahala Forest	128,000
Medicaid Hold Harmless	1,650,000
Tax Refund-Sales & Use Tax-Art 39	10,569,053
Tax Refund-Schools Art 40 40%	2,073,528
Tax Refund-General Art 40 60%	3,110,292
Tax Refund-Schools Art 42 60%	3,233,071
Tax Refund-General Art 42 40%	2,155,381
Tax Refund-General Art 46	2,671,043
Sales & Use Tax Refund	107,500
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	300
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	750
Cullowhee Fees	1,000
Court Facility Fees	54,840
Court Facility Fees Interest	750
Board of Election Fees	2,000
Municipal Reimbursement	20,000
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
Gun Permits	7,000
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
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	2,000
Erosion Control Fees	25,000
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	171,878
Section 18 Capital	133,545
NC DOT 21-ED-060 Elderly	75,000
Older American Act Title III	23,058
Donations-Cost Share TI	1,500
Public Fares	9,000
Nursing/Rest Home Fees	900
EDTAP Fares	2,000
Trolley Fares	5,000
Elderly 5310 Fares	7,000
Employment Fares	4,000
NC DOT-ROAP Employment	14,144
NC DOT-ROAP EDTAP	77,338
NC DOT-RGP	87,455
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	33,563
Soil Conservation-Matching Share	3,600
Vaccine Fees	150,000
General Aid To Counties	80,363
Covid-19 Vaccination Program	134,289
ELC Enhancing Detection	152,676
Communicable Disease PH Nurse	106,621
Health Promotion	34,178
Sports Exams	1,500
Child Exams	1,800
SafeKids	2,000
Great Smokies-BCCCP Grant	4,850
Breast & Cervical Cancer Program.	23,100
WiseWoman Project	7,145
WIC Program	156,148
BF Peer Counselor	20,000
Maternal Health	57,982
Child Health	11,606
Family Planning	146,289
Other Receipts-Family Planning	25,000
Car Seat Safety Program	500

Local Prenatal Support	45,000
Other Receipts-Comprehensive	80,000
Child Services Coordination	3,450
CSC CC4C	71,000
Breastfeeding Promotion	6,200
Immunization Action Program	9,014
School Health Nurse Program	50,000
Environmental Health Fees	200,000
Food & Lodging Fees	13,000
Environmental Health-Food	12,500
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	1,000
Animal Clinic Fees	15,000
Animal Shelter-ARF Reimbursement	6,000
Ancillary Services	44,000
PCM Medical Asst Program	71,000
Bioterrorism	30,085
Adolescent Pregnancy	75,000
Viral Hepatitis Prevention	67,642
STD Meds	894
Communicable Disease	10,514
Smart Start	71,726
Cost Settlement Funds	150,000
County Wellness Clinic	235,402
TANF	3,859
Women's Health Services	8,218
Child Fatality	363
Tuberculosis	2,938
HIV	600
STD Prevention-Drugs	2,581
State-Federal Administration	3,724,397
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	343,556
WAFFA Payback	500
State Foster Care	140,992
Adoption Assistance	14,364
Adoption Fees	800
Crisis Intervention	140,516
LINKS	14,363
Duke Energy	30,000
Sale of Equipment	400

Dogwood Health Trust	50,000
Health Coverage-Workers	200
Special Child Adoption	98,454
Transportation Reimbursement	80,000
Helping Each Member Cope	5,775
Progress Energy Neighbor	1,460
DCD Child Care Subsidy	83,926
Low Income Energy Assistance	223,399
NC DHHS LIWAP	63,816
Administration State-Federal	191,387
Transportation Reimbursement	8,000
Medicaid Payback	2,000
WAFFA Payback	500
State-Federal IV-E Foster Care	30,000
State Foster Care	31,374
Home & Community Care Block	270,000
Meals-Donations and Fees	26,500
Animal Meal Donations	100
Liquid Supplements	1,000
Meals-Private Pay	1,250
Project Care-Donations & Fees	6,000
Cashiers Senior Center	3,500
Senior Center General Purchase	10,901
Aging Donations	5,000
SHIP/Senior Care	6,000
Adult Day Care-DSS	3,000
Adult Day Care-Client Donation	3,500
Emergency Food / Shelter	4,500
Adult Day Care-CACFP	3,000
Dining Room Rental	750
Donations-Senior Games	3,000
Emergency Food & Shelter	14,000
Senior Center	8,750
Veteran's Service	2,084
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	4,000
Recreation-Special Projects	5,000
Women's Volleyball	1,750
Co-Rec Volleyball	1,650
Church Volleyball	1,650
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
NC OSBM Grant	2,500
Investment Earnings	750,000
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	30,000
ABC Distribution-General	540,000
ABC Distribution-Recreation	15,000
ABC Distribution-Rehabilitation	45,000
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
TOTAL:	\$ 88,106,428

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>
Designated for Future Appropriation	3,110,122
TOTAL:	\$ 3,110,122

Section 5: It is estimated that the following General ARPA Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Education Capital Reserve Fund appropriations:
Code: 12-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Fund Balance	3,110,122
TOTAL:	\$ 3,110,122

Section 6: 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	5,903,054
BCBS Adm	1,200,000
Crescent Dental Claims	261,720
Crescent Adm	48,280
Hartford-Benestar-Retiree	554,813
Ally Health	55,080
Mark III	25,500
FBA Cobra Adm	500
Other Charges	35,000
TOTAL:	\$ 8,083,947

Section 7: It is estimated that the following Self-Insurance Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 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	20,000
Employee Contribution-Retiree	1,352,689
Employee Contribution	6,196,758
TOTAL:	\$ 8,083,947

Section 8 That for said fiscal year there is hereby appropriated out of the American Rescue Plan Fund the following:
Code: 17-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Broadband Great Grant Match	600,000
TOTAL:	\$ 600,000

Section 9: It is estimated that the following American Rescue Plan Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Education Capital Reserve Fund appropriations:
Code: 17-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Fund Balance	600,000
TOTAL:	\$ 600,000

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 Approp.	1,871,006
Transfer to Debt Service	800,038
TOTAL:	\$ 2,671,043

Section 11: It is estimated that the following Education Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Education Capital Reserve Fund appropriations:
Code: 19-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	2,671,043
TOTAL:	\$ 2,671,043

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 Approp.	1,010,000
TOTAL:	\$ 1,010,000

Section 13: It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Capital Reserve Fund appropriations:

Code: 20-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	10,000
Transfer from General Fund	<u>1,000,000</u>
TOTAL:	\$ <u>1,010,000</u>

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	<u>2,504,682</u>
TOTAL:	\$ <u>2,504,682</u>

Section 15: It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing School Capital Reserve Fund appropriations:
Code: 21-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	<u>2,504,682</u>
TOTAL:	\$ <u>2,504,682</u>

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	30,000
Repairs & Maintenance Equipment	5,000
Capital Outlay Equipment	175,570
Contracted Services	<u>100,000</u>
TOTAL:	\$ <u>314,070</u>

Section 17: It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Emergency Telephone Fund appropriations:
Code: 22-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Fund Balance	<u>314,070</u>
TOTAL:	\$ <u>314,070</u>

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	84,337
Social Security Contribution	5,229
Retirement	10,888
Hospitalization Insurance	14,640
Unemployment Insurance	296
Workman's Compensations Ins	1,450
Medicare Tax	1,223
Vehicle Supplies	1,000
Office Supplies	750
Travel	7,485
Telephone	1,460
Postage	150
Marketing	18,500
Insurance	200
Insurance-Vehicle	1,500
Dues and Subscriptions	1,000
Contracted Services	25,000
Loans,Grants,Dev,Cap Imp	15,000
Sponsorships	5,500
TOTAL:	\$ 195,608

Section 19: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Economic Development Fund appropriations:
Code: 23-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	50
Transfer from General Fund	175,000
Fund Balance	20,558
TOTAL:	\$ 195,608

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	218,907
Board of E&R Expense	4,000
Social Security Contribution	13,572
Retirement Expense	28,261
Hospitalization Insurance	73,200
Retiree Insurance	11,892

Unemployment Compensation	1,480
Workman's Compensation	4,072
Medicare Tax	3,174
Uniforms	1,200
Vehicle Supplies	5,000
Office Supplies	4,000
Travel	6,000
Telephone	500
Postage	2,880
Repairs & Maint Equipment	1,000
Repairs & Maint Vehicles	1,500
Software Maint & License	78,925
Contracted Services	100,000
Insurance-Vehicle	3,500
Capital Outlay Motor Vehicle	30,000
Capital Outlay	7,437
TOTAL:	\$ 600,500

Section 21: It is estimated that the following Real Property Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 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	250,000
TOTAL:	\$ 600,500

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>
Designated for Future Appropriation	38,908
TOTAL:	\$ 38,908

Section 23: It is estimated that the following Community Development Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Law Enforcement Fund appropriations:
Code: 26-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Fund Balance	38,908
TOTAL:	\$ 38,908

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	30,000
TOTAL:	\$ 30,000

Section 25: It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Law Enforcement Fund appropriations:
Code: 27-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Federal Forfeitures	10,000
Fund Balance	20,000
TOTAL:	\$ 30,000

Section 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	370,300
Conservation/Preservation/Recreation	129,700
TOTAL:	\$ 500,000

Section 27: It is estimated that the following Conservation Preservation Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Conservation Preservation Recreation Fund appropriations:
Code: 28-3000

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

Section 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	1,844,634
Highlands Fire	84,000
Designated for Future	101,725
TOTAL:	\$ 2,030,359

Section 29: It is estimated that the following Fire Service District Tax Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 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
Fire Tax-Cashiers-Glenville Fire Service District	1,904,304
Fire Tax-Highlands Fire Service District	86,130
Cashiers NCVTS Fire Tax	25,000
Highlands NCVTS Fire Tax	225
Cashiers Penalty & Interest	6,500
Highlands Penalty & Interest	200
TOTAL:	\$ 2,030,359

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>
Aging Facility Principal	139,033
Jackson Library/SCC Principal	686,363
SCC Health Science Building	500,000
Pool Facility Principal	1,334,000
Aging Facility Interest	1,578
Jackson Library/SCC Interest	21,363
SCC Health Science Building Interest	300,038
Pool Facility Interest	602,538
SMH Gym, Fine Arts, BR Locker Principal	666,667
School Maintenance-QZAB	600,000
SMH Gym, Fine Arts, BR Locker Interest	79,050
TOTAL:	\$ 4,930,630

Section 31: It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Debt Service Fund appropriations:
Code: 30-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	4,130,593
Transfer from SCR Fund	800,038
TOTAL:	\$ 4,930,630

Section 32: 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	23,000
	<u>\$ 23,000</u>

Section 33: It is estimated that the following Clean Water Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Economic Development Fund appropriations:
Code: 41-3000

<u>SOURCES</u>	<u>AMOUNT</u>
General Fund	23,000
TOTAL:	<u>\$ 23,000</u>

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

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Reserve for Economic Development	12,917
	<u>\$ 12,917</u>

Section 35: It is estimated that the following Economic Development Revolving Loan Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Economic Development Fund appropriations:
Code: 42-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Balsamwest Principal	2,917
Investment Earnings	10,000
TOTAL:	<u>\$ 12,917</u>

Section 36: 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>
Repairs & Maintenance	5,000
Insurance	10,000
Capital Outlay Motor Vehicle	35,000
TOTAL:	<u>\$ 50,000</u>

Section 37: It is estimated that the following Economic Development Fund Revenues will be

available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Economic Development Fund appropriations:
Code: 64-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Rents-Thomas Valley Growers	15,000
Fund Balance	35,000
TOTAL:	\$ 50,000

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	1,607,880
SRC Operations	3,209,500
Dillsboro Landfill Monitoring	76,890
Misc. Solid Waste Management Tasks	77,000
Debt Service	241,552
TOTAL:	\$ 5,212,822

Section 39: It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Solid Waste Fund appropriations:
Code: 65-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste Disposal Fees	3,056,472
Solid Waste Disposal Fees-Prior Year	85,000
Construction & Demolition Tipping Fees	700,000
MSW Disposal Fees	826,000
Private Hauler Fees	3,450
LCID Tipping Fees	50,000
C&D Tipping Fees-Cashiers	75,000
NC Solid Waste Disposal Tax	42,000
Scrap Tire Fee	75,000
White Goods Tax	20,000
State of NC Composting Grant	23,800
Electronics Tax	4,000
Scrap Tire Grant	600
Interest	24,000
Sale of Mulch	8,000
Sale of Recycled Materials	90,000
Sale of Recycled Metal	125,000
Sale of Compost Bins	4,500
TOTAL:	\$ 5,212,822

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	186,178
Social Security Contribution	11,543
Retirement Expense	24,036
Hospitalization Insurance	29,280
Unemployment Insurance	592
Workman's Compensation	2,640
Medicare Tax	2,699
Office Supplies	6,162
Glass Supplies	10,000
Blacksmith Supplies	3,000
Travel	1,000
Telephone	2,500
Postage	100
Utilities	9,000
Advertising & Printing	5,221
Repairs & Maint Building	3,000
Repairs & Maint-Gas System	3,363
Repairs & Maint-Glass System	7,000
Repairs & Maint-Metal System	2,850
Repairs & Maint-KILNS	2,000
Repairs & Maint-Vehicle	300
Contracted Services-Gas System	4,194
Contracted Services	9,558
Special Events	5,000
Dues & Subscriptions	300
TOTAL:	<u>\$ 331,516</u>

Section 41: It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Green Energy Park Fund appropriations:

Code: 66-3000

<u>SOURCE</u>	<u>AMOUNT</u>
General Fund Contribution	296,400
Rents	18,000
Gallery Commission	2,000
Donations	116
Registration Fees	15,000
TOTAL:	<u>\$ 331,516</u>

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, 2023. This rate is based on a total valuation of real, personal, and utility property for the purpose of taxation of \$11,684,414,686 and an

estimated collection rate of 98.94%. Motor vehicle total valuation is estimated at \$522,444,382 with an estimated collection rate of 99.91%.

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 \$6,546,619,469 and an estimated collection rate of 98.94%.

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 \$325,836,470 and an estimated collection rate of 98.94%.

Section 45: The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2023, and ending June 30, 2024, 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 20th of June, 2023.

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