

JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2016-2017



**BE IT ORDAINED** by the Board of Commissioners of Jackson County, North Carolina in regular session assembled:

**Section 1:** The following amounts are hereby appropriated for the operation of Jackson County Government and its activities for the fiscal year beginning July 1, 2016 and ending June 30, 2017 in accordance with the following summary and its schedules:

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 60,230,520
Capital Reserve Fund	1,644,786
School Capital Reserve Fund	742,135
Emergency Telephone Fund	485,242
Economic Development Fund	131,887
Revaluation Fund	350,500
Community Development Fund	9,203
Law Enforcement Fund	20,000
Conservation Preservation Rec Fund	500,000
Fire Service District Tax Fund	1,163,713
Debt Service Fund	3,469,840
Clean Water Revolving Loan Fund	11,658
Economic Development Revolving Loan Fund	18,503
Economic Development Fund	90,706
Solid Waste Enterprise Fund	3,402,159
Green Energy Park Enterprise Fund	192,961
Airport Authority Fund	<u>90,468</u>
Subtotal Budget	\$ 72,554,281
Less: Interfund Transfers	<u>(6,352,594)</u>
<b>TOTAL BUDGET:</b>	<b><u>\$ 66,201,687</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	309,890
Administration	290,573
Human Resources	153,976
Finance	614,949
Tax Collections	273,509
Tax Administration	738,573
GIS/Mapping	159,422
Legal	292,969
Court Facilities	55,340
Elections	438,829
Register of Deeds	453,881
Central Services	187,000
Computer Information Services	602,204
Public Works	4,057,168
Professional Services	25,000
Sheriff	4,248,364
Jail	1,923,735
Sheriff-Grants	272,000
Emergency Management	971,519
Fire	1,520,266
Code Enforcement	1,256,053
Ambulance/Rescue Squad	2,500,354
Transportation-Administration	195,725
Transportation-Operating Expenses	558,617
Transportation-Capital Outlay	179,000
Transportation-Elderly Disabilities Grant	285,910
Airport Authority	31,000
Forestry	79,650
Planning	452,979
Community Development	189,305
Cooperative Extension	161,534
Conservation	171,278
Health Services	4,784,753
Other Services-SMMH	123,081
Alcohol	7,102
Social Services-Administration	4,375,943
Social Services-Other Services	3,345,447
Social Services-Indian Reservation	687,235
Department On Aging	572,422
Emergency Food & Shelter	10,871
Congregate & Home Del. Meals	385,320
Adult Day Care	114,565

Senior Center	22,000
Veteran's Service	105,755
Youth Services	153,199
Senior Citizens Services	19,447
Other Human Services	119,880
Public Schools-Current Operations	6,826,207
Public Schools-Capital Outlay	1,030,700
Community College-Current Operations	1,940,028
Community College-Capital Outlay	1,405,670
Library	1,179,903
Recreation	971,435
Swimming Pool	105,427
Recreation Center-Cullowhee	268,787
Cashiers Recreation	279,351
Cashiers Swimming Pool	39,764
Recreation Center-Cashiers-Glenville	262,315
Arts	10,000
Transfers To Other Funds	6,352,594
Contingency	1,080,747
<b>TOTAL:</b>	<b>\$ 60,230,520</b>

**Section 3:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing General Fund appropriations:  
Code: 11-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Prior Year Taxes	1,000,000
Prior Year Taxes-MV	5,000
Ad Valorem Taxes	32,048,961
Motor Vehicle Taxes	450
Vehicle Rental Taxes	17,500
NCVTS-Vehicle Tax	1,062,861
Penalties & Interest	250,000
NCVTS-Interest	5,500
Collection Fees	5,500
Video Programming Distribution	72,500
TVA-Recreation	952
Payment in Lieu of Taxes	115,872
Nantahala Forest	128,000
Medicaid Hold Harmless	851,050
Tax Refunds-Article 44	500
Tax Refund-Sales & Use Tax	5,033,176
Tax Refund-Schools Art 40 40%	1,111,434
Tax Refund-General Art 40 60%	1,667,151
Tax Refund-Schools Art 42 60%	1,537,318

Tax Refund-General Art 42 40%	1,024,879
Sales & Use Tax Refund	50,000
Juvenile Crime Prevention	102,902
VOCA-AWAKE-Child Advocacy	57,409
Land Records/Internet Fees	1,500
Road Sign Fees	1,600
Community Watch Signs	500
Town of Sylva Fees	25,000
Town of Webster Fees	250
Town of Dillsboro Fees	2,000
Town of Forest Hills Fees	500
Cell Tower Application Fees	25,000
Cashiers Permit Fees	3,500
Subdivision Review Fees	7,500
441 Corridor Fees	500
Cullowhee Fees	500
Plat Review Fees	5,000
Court Facility Fees	54,840
Court Facility Fees Interest	500
Election Fees	1,000
Telephone Charges	6,000
Civil Process Fees-In state	35,000
Civil Process Fees-OFS	5,000
D.A.R.E. Program	6,000
Sheriff's Fees	33,647
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	21,500
School Resource Officer-BOE,SCC	366,728
NC Gov Highway Safety Grant	20,000
Governor's Crime Commission Grant	206,125
Unauthorized Sub Tax Distribution	25,000
SCAAP State Criminal Alien Asst Program	15,000
US Treasury-Forest Service	5,000
BVP-Equipment	21,250
Narcotic Forfeiture	15,000
Sheriff Donations-SWAC	7,935
ABC Rehab/Ed-Town of Sylva	6,500
Dept of Justice Grant	21,252
Sheriff-Misc	3,000
Commissary Fees	1,000
Unclaimed Property Sale	2,500
Forfeiture-Public School	2,000
Jail Fees-Courts	14,000
Inmate Housing Fees	10,000

Emergency Management	35,009
Fire Marshal Fees-Notice of Violation	500
Donations-Fire Prevention	325
Building Inspection Fees	380,000
Homeowners Recovery Fund	500
ABC Permit Fee	1,500
Erosion Control Fees	7,500
Erosion Control Penalty	250
Land Development Fees	20,000
Mobile Home Park Fees	200
Floodplain Permit Fees	500
Fire Inspection Fees	3,000
Ambulance Fees-GCRS	200,000
Section 18 Administration	160,254
Section 18 Capital	174,231
NC DOT 10-ED-060 Elderly	118,629
NC DOT 10-ED-060 Capital	43,957
NC DOT 10-ED-060 Macon	2,443
Older American Act Title III	18,552
Donations-Cost Share TI	1,300
Public Fares	8,000
Nursing/Rest Home Fees	500
Trolley Fares	7,000
Elderly 5310 Fares	10,000
Employment Fares	4,000
Program Income	1,500
Employment Trans Program	10,079
NCDOT-EDTAP	55,553
NCDOT-RGP	54,746
Contracts-DSS Medical Transportation	55,000
Contracts-Mountain Projects	150
Contracts-Vocational Rehab	1,400
Excise Tax Credit	10,000
Safe Roads Act	4,000
Conservation Education	2,500
Equipment Rental	200
Soil Conservation-Matching Share	33,563
State of NC	3,600
Duke Energy	15,000
Vaccine Fees	95,000
State Aid To County	80,336
Health Promotion	26,708
Donations-BCCP	500
Sports Exams	1,000
Child Exams	1,500
SafeKids	2,500
Great Smokies-BCCCP Grant	5,000
Great Smokies-Healthy Living	1,500

Breast & Cervical Cancer Program.	25,755
WiseWoman Project	10,158
WIC Program	155,916
BF Peer Counselor	8,547
Maternal Health	57,982
Child Health	12,770
Family Planning	150,133
Other Receipts-Family Planning	10,000
Car Seat Safety Program	2,000
Local Prenatal Support	20,000
Local Perinatal Support	1,000
Other Receipts-Comprehensive	131,654
Child Services Coordination	3,450
CSC CC4C	82,368
Breastfeeding Promotion	9,348
Immunization Action Program	3,043
School Health Nurse Program	50,000
Diabetes Regional Consultant	62,170
Environmental Health Fees	100,000
Food & Lodging Fees	10,000
Well Inspection Fees	25,000
Pool Inspection Fees	6,000
EH Water Samples	5,000
Comm/Non-Community Water Supply	22,500
Animal Adoption Fees	12,000
Animal Shelter Donations	1,500
Ancillary Services	35,000
PCM Medical Asst Program	80,117
Local Title XIX Family Planning	15,000
Bioterrorism	27,168
Adolescent Pregnancy	75,000
Communicable Disease	10,514
Smart Start	119,000
Cost Settlement Funds	150,000
County Wellness Clinic	165,939
TANF	3,859
Women's Health Services	10,373
Child Fatality	353
Tuberculosis	2,398
TB Medications	540
HIV	500
Community Garden-Sale of Tshirts	200
Active Routes to School	80,000
STD Prevention-Drugs	4,473
State-Federal Administration	2,311,415
Medicaid Payback	900
Special Assistance Refund	2,100
IV-D Fees	6,000

IV-D Collections	10,000
IV-D Incentive	21,000
IV-E Foster Care	89,882
WAFFA Payback	500
State Foster Care	37,000
Adoption Assistance	32,400
Adoption Fees	800
Crisis Intervention	171,623
LINKS	9,650
Duke Energy	11,900
Duke Energy Shareholder	9,128
Sale of Equipment	400
NC Health Choice Fees	10,000
Special Child Adoption	93,950
Transportation Reimbursement	235,000
Helping Each Member Cope	8,669
Progress Energy Neighbor	975
DCD Child Care Subsidy	1,971,460
Low Income Energy Assistance	175,623
Administration State-Federal	464,541
Transportation Reimbursement	44,240
Medicaid Payback	300
WAFFA Payback	500
State-Federal IV-E Foster Care	125,000
State Foster Care	56,000
Home & Community Care Block	186,178
Meals-Donations and Fees	20,000
Animal Meal Donations	200
Liquid Supplements	2,500
Mtn Area Health Ed Grant	1,500
Project Care-Donations & Fees	3,500
Community Resource Conn	4,500
Cashiers Senior Center	4,000
Senior Center General Purchase	11,400
Aging Donations	2,000
SHIP/Senior Care	4,492
Adult Day Care-DSS	4,200
Adult Day Care-Client Donation	7,000
Adult Day Care-Meal Donation	3,500
Emergency Food / Shelter	6,000
Adult Day Care-CACFP	3,000
Dining Room Rental	2,300
Emergency Food & Shelter	10,871
Senior Center	12,000
Veteran's Service	1,906
Lottery Proceeds	247,362
Community Foundation	15,000
Miscellaneous Revenues	2,500

Swimming Pool Admission	42,000
Swim Lessons	2,500
Swimming Pool Reimbursement	9,000
Special Trips	2,000
Recreation-Special Projects	2,500
Adult Softball	3,500
Co-Rec Softball	2,700
Women's Volleyball	2,450
Co-Rec Volleyball	2,000
Church Volleyball	1,400
Adult Flag Football	2,560
Church Softball	3,750
Church Basketball	2,800
Summer Basketball	3,000
Tennis	2,500
Youth Soccer	24,000
Youth Basketball	11,000
Sandlot Baseball	1,500
Road Races	5,500
Leisure Programs	13,000
Day Camps	41,000
Andrews Park	30,000
Shelter Rental	6,000
Fee/Charges	1,000
Challenger Soccer Camp	500
Ski Lessons	6,500
Family Funday	1,000
Pumpkin Patch	400
Senior Games	1,500
Recreation Center Fees	165,000
Cashiers Recreation Center Fees	145,000
Cashiers Swimming Pool Fees	6,500
Personal Trainer Fees	24,000
Cashiers Personal Trainer Fees	25,000
Swimming Pool Concessions	11,000
Park Concessions	4,500
Donations	6,000
Donations-Greenways	1,000
Donations-Cashiers	3,500
Cashiers Well Service Fees	13,500
Register of Deeds-Revenues	350,000
Register of Deeds-Receipts	300,000
Register of Deeds-Marriage License	7,000
Register of Deeds-Technology	28,000
R.O.D.-Rev-Conveyance Tax Adm	5,200
Investment Earnings	25,000
Copy Machine	34,500
Fax Machine/Copies	500



Rents	52,210
Vending Machines	2,000
Vending-Well at Work	720
ABC Distribution-Law Enforcement	20,000
ABC Distribution-General	240,000
ABC Distribution-Rehabilitation	21,500
ABC License Fees	3,400
Beer and Wine Tax Distribution	165,000
ABC Board Loan	24,000
Other Miscellaneous Revenue	27,500
TTA Administration	38,000
Airport Administration	14,500
Fund Balance	1,182,000
<b>TOTAL:</b>	<b>\$ 60,230,520</b>

**Section 4:** 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.	1,001,000
Designated-CSB	643,786
<b>TOTAL:</b>	<b>\$ 1,644,786</b>

**Section 5:** It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Capital Reserve Fund appropriations:  
Code: 20-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	1,000,000
Investment Earnings	1,000
Fund Balance	643,786
<b>TOTAL:</b>	<b>\$ 1,644,786</b>

**Section 6:** 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	742,135
<b>TOTAL:</b>	<b>\$ 742,135</b>

**Section 7:** It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing School Capital Reserve Fund appropriations:  
Code: 21-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	742,135
<b>TOTAL:</b>	<b>\$ 742,135</b>

**Section 8:** 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>
Salaries & Wages	121,056
Social Security Contribution	7,505
Retirement Expense	9,684
Hospitalization Insurance	23,008
Unemployment Insurance	558
Workman's Compensation	2,430
Medicare Tax	1,755
Vehicle Supplies	1,000
Supplies	3,000
Travel	1,500
Telephone	100,000
Postage	50
Repairs & Maintenance Equipment	10,951
Training	2,500
Lease	30,000
Insurance-Professional Liability	250
Capital Outlay	34,995
Contracted Services	135,000
<b>TOTAL:</b>	<b>\$ 485,242</b>

**Section 9:** It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Emergency Telephone Fund appropriations:  
Code: 22-3000

<u>SOURCES</u>	<u>AMOUNT</u>
State of NC 911	474,455
Fund Balance	10,787
<b>TOTAL:</b>	<b>\$ 485,242</b>

**Section 10:** 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	75,341
Social Security Contribution	4,671
Retirement	6,027
Hospitalization Insurance	9,203
Unemployment Insurance	223
Workman's Compensations Ins	231
Medicare Tax	1,092
Vehicle Supplies	1,000
Office Supplies	1,200
Travel	5,500
Telephone	1,200
Postage	75
Marketing	9,500
Insurance	200
Insurance-Vehicle	1,500
Dues and Subscriptions	1,000
Contracted Services	4,424
Sponsorships	9,500
<b>TOTAL:</b>	<b>\$ 131,887</b>

**Section 11:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Economic Development Fund appropriations:

Code: 23-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Duke Energy	1,000
Investment Earnings	350
Transfer from General Fund	100,000
Fund Balance	30,537
<b>TOTAL:</b>	<b>\$ 131,887</b>

**Section 12:** 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	126,684
Board of E&R Expense	3,350
Social Security Contribution	7,854
Retirement Expense	10,135
Hospitalization Insurance	32,211

Retiree Insurance	11,027
Unemployment Compensation	781
Workman's Compensation	1,644
Medicare Tax	1,837
Vehicle Supplies	4,500
Office Supplies	3,000
Travel	2,130
Telephone	2,000
Postage	500
Repairs & Maint Equipment	1,500
Repairs & Maint Vehicles	1,000
Software Maint & License	3,950
Contracted Services	106,197
Insurance-Vehicle	3,000
Capital Outlay	27,200
<b>TOTAL:</b>	<b>\$ 350,500</b>

**Section 13:** It is estimated that the following Real Property Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Real Property Revaluation Fund appropriations:  
Code: 25-3000

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

**Section 14:** 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	9,203
<b>TOTAL:</b>	<b>\$ 9,203</b>

**Section 15:** It is estimated that the following Community Development Grant Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Community Development Grant Fund appropriations:  
Code: 26-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Fund Balance	9,203
<b>TOTAL:</b>	<b>\$ 9,203</b>

**Section 16:** 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	20,000
<b>TOTAL:</b>	<b>\$ 20,000</b>

**Section 17:** It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Law Enforcement Fund appropriations:  
Code: 27-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Fund Balance	20,000
<b>TOTAL:</b>	<b>\$ 20,000</b>

**Section 18:** That for said fiscal year there is hereby appropriated out of the Conservation Preservation Recreation Fund the following:  
Code: 28-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Conservation Preservation	500,000
<b>TOTAL:</b>	<b>\$ 500,000</b>

**Section 19:** It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Conservation Preservation Recreation Fund appropriations:  
Code: 28-3000

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

**Section 20:** 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	1,113,713
Highlands Fire	50,000
<b>TOTAL:</b>	<b>\$ 1,163,713</b>

**Section 21:** It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Fire Service District Tax Fund appropriations:  
Code: 29-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Fire Tax-Cashiers-Glenville Fire Service District	1,113,713
Fire Tax-Highlands Fire Service District	50,000
<b>TOTAL:</b>	<b>\$ 1,163,713</b>

**Section 22:** That for said fiscal year there is hereby appropriated out of the Debt Service

Fund the following:

Code: 30-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Cashiers Library Principal	263,989
Cashiers/Webster Principal	442,754
Aging Facility Principal	278,067
Jackson Library/SCC Principal	686,364
Cashiers Library Interest	24,235
Cashiers/Webster Interest	60,602
Aging Facility Interest	45,763
Jackson Library/SCC Interest	140,997
Fairview K Principal	217,580
SMH #4 Principal	369,838
SMH Gym, Fine Arts, BR Locker Principal	666,667
Fairview K Interest	29,782
SMH #4 Interest	33,952
SMH Gym, Fine Arts, BR Locker Interest	209,250
<b>TOTAL:</b>	<b>\$ 3,469,840</b>

**Section 23:** It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Debt Service Fund appropriations:

Code: 30-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	3,469,840
<b>TOTAL:</b>	<b>\$ 3,469,840</b>

**Section 24:** That for said fiscal year there is hereby appropriated out of the Clean Water Revolving

Loan Fund the following:

Code: 41-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Watershed Assoc Tuck River	11,658
<b>TOTAL:</b>	<b>\$ 11,658</b>

**Section 25:** It is estimated that the following Clean Water Revolving Loan Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Clean Water Revolving Loan Fund appropriations:

Code: 41-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	11,658
<b>TOTAL:</b>	<b>\$ 11,658</b>

**Section 26:** That for said fiscal year there is hereby appropriated out of the Economic Development Fund the following:  
Code: 42-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Balsamwest-Town of Sylva	1,032
Reserve of Economic Development	17,471
	<u>18,503</u>
	<u>\$ 18,503</u>

**Section 27:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Economic Development Fund appropriations:  
Code: 42-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Balsamwest Principal	2,063
540 Broadcasting Interest	1,590
540 Broadcasting Principal	14,350
Investment Earnings	500
<b>TOTAL:</b>	<u>\$ 18,503</u>

**Section 28:** That for said fiscal year there is hereby appropriated out of the Economic Development Fund the following:  
Code: 64-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Utilities	1,750
Repairs & Maintenance	68,956
Insurance	20,000
<b>TOTAL:</b>	<u>\$ 90,706</u>

**Section 29:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Economic Development Fund appropriations:  
Code: 64-3000

<u>SOURCES</u>	<u>AMOUNT</u>
540 Broadcasting Interest	2,156
540 Broadcasting Principal	19,460
Rents-Sunrise Sun-Pip Tomatoes	21,090
Rents-Consolidated Metco, Inc.	48,000
<b>TOTAL:</b>	<u>\$ 90,706</u>

**Section 30:** That for said fiscal year there is hereby appropriated out of the Solid Waste Fund the following:  
Code: 65-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Transfer Station Operations	832,600
SRC Operations	2,231,376
Dillsboro Landfill Monitoring	49,711

Misc. Solid Waste Management Tasks	8,000
Debt Service	280,472
<b>TOTAL:</b>	<b>\$ 3,402,159</b>

**Section 31:** It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Solid Waste Fund appropriations:  
Code: 65-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste Disposal Fees	1,870,000
Solid Waste Disposal Fees-Prior Year	75,000
Construction & Demolition Tipping Fees	545,000
MSW Disposal Fees	565,000
Private Hauler Fees	2,000
LCID Tipping Fees	47,500
C&D Tipping Fees-Cashiers	45,000
MSW Tipping Fees-Cashiers	31,259
NC Solid Waste Disposal Tax	32,000
Scrap Tire Fee	52,000
Electronics Tax	3,900
Interest	25,000
Sale of Mulch	5,000
Sale of Recycled Materials	65,000
Sale of Recycled Metal	38,500
<b>TOTAL:</b>	<b>\$ 3,402,159</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	98,607
Social Security Contribution	6,114
Retirement Expense	7,889
Hospitalization Insurance	9,203
Unemployment Insurance	446
Workman's Compensation	1,980
Medicare Tax	1,430
Office Supplies	3,000
Class Supplies	7,000
Greenhouse Supplies	500
Blacksmith Supplies	1,000
Travel	1,500
Telephone	1,800
Postage	175
Utilities	7,000
Advertising & Printing	5,000
Repairs & Maint Building	1,000
Repairs & Maint-Gas System	3,000
Repairs & Maint-Glass System	3,000



Repairs & Maint-Metal System	1,000
Repairs & Maint-Vehicle	500
Contracted Services-Gas System	5,700
Contracted Services-Electric	3,000
Contracted Services	17,917
Disposal Fees	1,000
Dues & Subscriptions	200
Special Events	4,000
<b>TOTAL:</b>	<b>\$ 192,961</b>

**Section 33:** It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Green Energy Park Fund appropriations:  
Code: 66-3000

<u>SOURCE</u>	<u>AMOUNT</u>
General Fund Contribution	178,461
Rents	7,000
Gallery Commission	2,000
Donations	500
Registration Fees	5,000
<b>TOTAL:</b>	<b>\$ 192,961</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
Professional Services	10,000
Supplies	1,000
Miscellaneous	500
Travel	4,000
Telephone	2,000
Postage	50
Utilities	4,500
Fuel Purchases	18,000
Repairs	15,000
Maintenance/Grounds Maintenance	2,968
Advertising & Promotion	2,500
Insurance	4,750
Capital Outlay Equipment	2,000
Contracted Services	7,200
<b>TOTAL:</b>	<b>\$ 90,468</b>

**Section 35:** It is estimated that the following Airport Authority Fund Revenues will be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing Airport Authority Fund appropriations:  
Code: 78-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Fuel Sales	20,500
US Cellular	14,768

T-Mobile	1,200
Hanger/Tie Down Rentals	23,000
Transfer from General Fund	31,000
<b>TOTAL:</b>	<u>\$ 90,468</u>

**Section 36:** That for said fiscal year the tax rate is hereby set at \$.37 per \$100.00 valuation of property listed for taxes as of January 1, 2016. This rate is based on a total valuation of real, personal, and utility property for the purpose of taxation of \$8,958,404,570 and an estimated collection rate of 96.69%. Motor vehicle total valuation is estimated at \$316,566,098 with an estimated collection rate of 99.28%.

**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 \$4,958,912,990 and an estimated collection rate of 96.69%.

**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 \$204,255,890 and an estimated collection rate of 96.69%.

**Section 39** The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2016, and ending June 30, 2017, 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 16th day of June, 2016.

\_\_\_\_\_  
Brian Thomas McMahan, Chairman  
Jackson County Board of Commissioners

\_\_\_\_\_  
Boyce Deitz, Commissioner

\_\_\_\_\_  
Charles Elders, Commissioner

\_\_\_\_\_  
Vicki Greene, Commissioner

\_\_\_\_\_  
Mark R. Jones, Commissioner

ATTEST:

(SEAL)

\_\_\_\_\_  
Angela M. Winchester, Clerk to Board