

**TOWN OF SYLVA BOARD OF COMMISSIONERS
PROPOSED AGENDA**

REGULAR BOARD MEETING OF THURSDAY, JUNE 11, 2020

83 Allen Street
Sylva, North Carolina
5:30 P.M.

CALL TO ORDER

APPROVAL OF AGENDA

- *All items listed and adopted are for discussion or possible action.*

APPROVAL OF CONSENT AGENDA

PUBLIC COMMENTS

REPORTS

Mayor's Report
Commissioner's Report
Manager's Report
Main Street Report
Fire Department Report

NEW BUSINESS

1. FY 2020-2021 Budget Ordinance
2. FY 2020-2021 Fee Schedule
3. ABC Board Budget—Review Only

ADJOURNMENT

Town of Sylva
CONSENT AGENDA
June 11, 2020

1- APPROVE MINUTES: May 14, 2020, **Regular Board Meeting;** May 28, 2020,
Regular Board Meeting

2- BUDGET AMENDMENT:

#26 10-367-0400 Miscellaneous Grant	\$ 5,000 C
10-560-7000 JC Municipal Grant	5,000 D

REF: Accounting for Jackson County Grant Award.

#27 10-353-0000 K-9 Donations	\$ 420 C
10-510-4400 K-9 Expense	420 D

REF: To appropriate k-9 donations into the Police Department budget.

#28 10-690-9900 OPEB Health Insurance	\$ 45,400.00 C
10-690-9800 OPEB Separation Allowance	43,512.64 C
10-510-0600 PD Group Insurance	40,600.00 D
10-510-0610 PD H-S-A	4,800.00 D
10-510-0400 PD Separation Allowance	40,420.50 D
10-510-0500 PD FICA	3,092.14 D

REF: To adjust the payment from the GL to the fiduciary from a transfer to an expense.

#29 20-410-0600 FD CRF Contribution	\$ 2,411.67 C
20-392-0000 FD GF Transfer In	2,411.67 D
19-530-9100 FD Transfer to Capital Reserve	2,411.67 C
19-336-0200 DOI GF	2,411.67 D

REF: Transfer FD DOI General Fund to FD DOI Capital Reserve Fund.

#30 10-510-0200 PD Salary	\$ 5,000 C
10-510-0300 PD OT	5,000 D

REF: Estimated OT Wages through June 30th.

3- REPORTS:

- 1- Business Registration Permit as of **May 31, 2020**
- 2- Vehicle Tax Report as of **April 30, 2020**
- 3- Ad Valorem Tax Report as of **April 30, 2020**
- 4- Statement of Revenues, Expenditures, Changes in Fund Balance as of **April 30, 2020**

**Business Registration Permit Application
May 2020**

<u>Date Submitted</u>	<u>Business Name</u>	<u>Business Location</u>	<u>Owner</u>
5/14/2020	Smoke Up the Sky	1461 E. Main St.	Maged Ghaleb
5/18/2020	Access Granted d/b/a Game On	1336 E. Main St. (new location)	Chris Orellana

SYLVA COLLECTIONS

APRIL 2020

	YEAR	TAX	INTEREST	TOTAL
RENTAL VEHICLE TAX		1,612.84	-	1,612.84
TOTAL		1,612.84	-	1,612.84

Tax Summary
as of April 30, 2020

(10-301-XX)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	Total	Current Year	TOTALS
Starting Balances	41157.98	17812.17	8365.05	4275.63	2594.86	4,259.57	1,700.96	2,442.53	4,435.93	3,027.98	90,072.66	\$1,743,823.36	10-281-0000
July	-1459.1	-74.61	-131.66	-68.4	-68.4	-68.4	-68.4	-68.4	-68.4	-119.83	-2,127.20		-2,127.20
August	-2792.28									-29.53	-2,821.81		-2,821.81
September	-1043.7	-111.48	-39.12							-29.75	-1,224.05		-190,656.83
October	-1337.83	-549.54	-485.3	-339.9	-45.7					-3.54	-2,761.81		-121,839.01
November	-230.44		-18.32								-248.76		-260,085.25
December	-615.18	-575.18	-575.18	-25.36							-1,790.90		-917,828.34
January	-1654.99	-1203.37	-158.68	-132.51		-67.29					-3,216.84		-218,486.29
February	-849.99	-315.66									-1,165.65		-31,874.52
March	-5563.63	-342.96									-5,906.59		-43,904.87
April	-726.03	-107.77	-114.89	-95.06							-1,043.75		-6,265.59
May											0.00		0.00
June											0.00		0.00
July - June Totals	-16273.17	-3280.57	-1408.26	-681.06	-209.16	-135.69	-68.4	0	-68.4	-182.65	-22,307.36		-1,795,889.71
Releases	-0.03										-0.03		-755.53
Add to Original Levy													83,988.75
Under Appeal	-2342.26	-2673.45									-5,015.71		-2,032.40
Bankruptcy											0.00		0.00
Refund/Adj	227	90.67	53.43	28.52	18.41	15.78	12.04	12.12	29.41	21.35	508.73		508.73
Subtotals	-18,388.46	-5,863.35	-1,354.83	-652.54	-190.75	-119.91	-56.36	12.12	-38.99	-161.30	-26,814.87		-1,719,195.87
EOY Adjustment													
(10-110-XX) Balance	\$22,769.52	\$11,948.82	\$7,010.22	\$3,623.09	\$2,404.11	\$4,139.66	\$1,644.60	\$2,454.65	\$4,396.94	\$2,866.68	\$63,258.29	\$51,441.86	\$114,700.15
Interest													
July	87.87	11.49	35.97	22.79	28.91	35.03	41.16		53.40	126.73	443.35		443.35
August	41.63									0.47	42.10		42.10
September	78.46	84.52	0.88							0.25	164.11		164.11
October	93.79	87.34	129.62	141.18	51.30					11.83	515.06		515.06
November	19.18	21.54	0.14	35.00							75.86		75.86
December	85.64	105.58	156.94	31.41							379.57		379.57
January	152.17	281.83	38.36	30.17		15.50					518.03		1,152.92
February	136.77	29.64									166.41		1,670.95
March	724.83	50.89	40.00								815.72		1,084.13
April	52.03	3.23	15.40	116.86	4.79						192.31		2,201.48
May													344.10
June													
Interest Collected	\$1,472.37	\$676.06	\$417.31	\$377.41	\$85.00	\$50.53	\$41.16	\$0.00	\$53.40	\$139.28	\$3,312.52	\$3,608.19	\$6,920.71
Submitted by: Amanda Murajida, Tax Collector													97.1856%

Top 10 Delinquent Accounts (2019 & prior)

Name	Balance 4/30/2020
Dewayne Ward	\$ 9,187.01
Aaron Rents Inc	\$ 8,092.56 Under Appeal
Rodney Riddle	\$ 3,736.70
Melton Riddle Funeral Home	\$ 3,311.10 Out of Business
Robert Shephard	\$ 3,291.77
JTS Transport	\$ 3,278.35
Raleigh Double Cousins Prop LLC (Print Shak)	\$ 3,245.70
Joe Wilson	\$ 3,165.43
Michelle D Franklin	\$ 3,116.89
Carol Garrison/ NCDOT	\$ 2,853.22

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
4/30/2020

	General Fund					Actual to Budget Percent	Statement Period 10	Variance
	2019-2020	Previously	2019-2020	Current	2019-2020			
	Budgeted	Reported	YTD Actual	Month	Budget Balance			
Revenues:								
Ad valorem taxes	\$ 1,830,356	\$ 1,873,881.37	\$ 1,882,339.31	\$ 8,457.94	\$ (51,983.31)	102.84%	83.33%	19.51%
Other taxes and licenses	\$ 6,500	5,645.00	5,930.00	\$ 285.00	\$ 570.00	91.23%	83.33%	7.90%
Unrestricted intergovernmental	\$ 1,609,472	1,091,215.72	1,221,130.31	\$ 129,914.59	\$ 388,341.69	75.87%	83.33%	-7.46% *
Permits and Fees	\$ 18,000	13,402.24	13,538.98	\$ 131.74	\$ 4,461.02	75.22%	83.33%	-8.12% *
Restricted intergovernmental	\$ 131,409	80,617.88	86,958.92	\$ 6,341.04	\$ 44,450.08	66.17%	83.33%	-17.16% *
Investment earnings	\$ 59,400	53,723.70	61,133.15	\$ 7,409.45	\$ (1,733.15)	102.92%	83.33%	19.58%
Other revenues	\$ 23,800	42,585.01	29,352.76	\$ (13,232.25)	\$ (5,552.76)	123.33%	83.33%	40.00%
Total revenues	\$ 3,678,937	3,161,070.92	3,300,383.43	139,307.51	\$ 378,553.57	89.71%	83.33%	6.38%
Expenditures:								
General Government	\$ 671,826	424,498.88	470,549.60	43,960.02	201,276.40	70.04%	83.33%	13.29%
Salaries & Benefits	\$ 263,300	191,291.72	220,627.26	20,238.81				
Capital outlay	\$ 11,300	-	10,865.13	-				
All other expenditures	\$ 397,226	233,207.16	239,057.21	23,721.21				
Public Safety	\$ 1,994,805	1,201,908.79	1,333,404.04	131,063.95	661,400.96	66.84%	83.33%	16.49%
Salaries & Benefits	\$ 832,275	474,072.66	773,039.29	84,503.73				
Capital outlay	\$ 70,990	39,466.15	39,551.15	85.00				
All other expenditures	\$ 1,091,540	688,369.98	520,813.60	46,475.22				
Culture and Recreation	\$ 102,283	53,868.31	55,065.73	1,197.42	47,217.27	53.84%	83.33%	29.50%
Salaries & Benefits	\$ 23,875	15,776.60	16,156.64	380.04				
Capital outlay	\$ 23,250	13,799.94	13,799.94	-				
All other expenditures	\$ 55,158	24,291.77	25,109.15	817.38				
Transportation	\$ 636,725	383,337.53	427,232.92	43,895.39	209,492.08	67.10%	83.33%	16.23%
Salaries & Benefits	\$ 283,500	177,790.92	220,578.50	29,531.26				
Capital outlay	\$ 53,400	-	-	-				
All other expenditures	\$ 299,825	205,546.61	206,654.42	14,364.13				
Economic and Physical Development	\$ 14,275	7,288.79	7,288.79	-	6,986.21	51.06%	83.33%	32.27%
Salaries & Benefits								
Capital outlay								
All other expenditures	\$ 14,275	7,288.79	7,288.79	-				
Environmental Protection	\$ 177,160	110,851.26	120,469.69	9,618.43	56,690.31	68.00%	83.33%	15.33%
Salaries & Benefits	\$ 63,875	43,939.52	50,699.24	6,759.72				
Capital outlay	\$ -	-	-	-				
All other expenditures	\$ 113,285	66,911.74	69,770.45	2,858.71				
Total expenditures	\$ 3,597,074	2,181,753.56	2,414,010.77	229,735.21	1,183,063.23	67.11%	83.33%	16.22%
Revenues over expenditures	\$ 81,863	979,317.36	886,372.66	(90,427.70)	(804,509.66)	-22.37%		
Other financing sources (uses):								
Transfers in	\$ 393,985	393,985.00	393,985.00	-				
Appropriated fund balance	\$ 364,324	364,324.00	364,324.00					
Contributed Capital	\$ -	-	-					
Sale of Assets	\$ -	-	-					
Loan Proceeds	\$ -	-	-					
	\$ 758,309	758,309.00	758,309.00					
Transfers to other funds:								
Transfers out	\$ 840,172	718,672.00	718,672.00					
Transfer to Capital Reserve	\$ -	121,500.00	121,500.00					
	\$ 840,172	840,172.00	840,172.00					
Total other financing sources (uses)	\$ (81,863)	(81,863.00)	(81,863.00)	-	-			
Revenues and other sources over expenditures and other uses	\$ -	897,454.36	804,509.66	(90,427.70)	(804,509.66)			

Analysis:

* Timing of State Revenues and Grants

THE TOWN OF SYLVA
FY 2020-2021
BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of the Town of Sylva, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Operating Budget for the operation of the town government and its activities for the fiscal year beginning **July 1, 2020** and ending **June 30, 2021** in accordance with the chart of accounts heretofore established for this town.

Mayor/Board	38,477
Community Contributions	19,275
Administration	368,953
Highway Patrol Electric	1,000
Main Street	53,687
Tax Collection Fees	6,000
Professional Services	63,600
Police Department	1,414,884
Street Department	453,936
Powell Bill Department	70,200
Street Lights	104,500
Planning/Land use Department	56,300
Sanitation Department	162,076
Facilities Maintenance	63,912
Cemetery Department	8,100
Non-Departmental	109,620
<u>Miscellaneous Appropriations</u>	<u>475,003</u>
Total Expenses	\$3,469,523

Section 2. It is estimated that the following revenues will be available in the General Operating Budget for the fiscal year beginning **July 1, 2020** and ending **June 30, 2021**.

Current Year's Property Tax	1,761,725
Prior Year's Property Tax	18,000
Interest on Taxes	6,300
Tax Advertising Penalties	800
Scrap Metal	500
Business Registration Permit	5,000
Vehicle Taxes	93,000
ABC License	1,000
Interest on Investments	5,000
Sale of Recycling Bins	500
Street Sweeping	1,200
Main Street Program	23,300
K-9 Donations	0
Sales of Telecommunication	34,500
Excise Tax on Natural Gas	5,000
Local Video Programming	13,500
Franchise Tax on Power	283,000
Sales Tax Art 40	130,400
Sales Tax Article 42	127,200
Sales Tax Article 39	236,000
Solid Waste Disposal	2,000

Hold Harmless	117,600
Wine and Beer	11,500
Powell Bill	70,200
ABC Revenue	184,500
Occupancy Use Tax	3,000
Police Department Fines and Fees	9,000
Conditional Use/Appeals	1,000
Sales Tax Refund	10,413
Grants	29,519
Sale of Fixed Assets	0
Vending Machine Revenue	1,500
Miscellaneous Revenue	0
Transfer In	81,243
Fund Balance Rollover	10,123
Fund Balance	190,000
<u>Substance Tax/Equitable Sharing</u>	<u>2,000</u>
Total Revenues	\$3,469,523

Section 3. The following amounts are hereby appropriated in the Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2020** and ending **June 30, 2021**.

Personnel Expense	22,675
Operating Expenses	33,258
<u>Pool Expense</u>	<u>31,600</u>
Total Expenses	\$87,533

Section 4: It is estimated that the following revenues will be available in Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2020** and ending **June 30, 2021**.

Interest	500
Park Rental	4,000
Local Government Reimbursement	5,000
<u>Transfer from General Fund</u>	<u>78,033</u>
Total Revenues	\$87,533

Section 5. The following amounts are hereby appropriated in the Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2020** and ending **June 30, 2021**.

Payroll – Separation Allowance	46,000
<u>Fund Balance Contribution</u>	<u>54,000</u>
Total Expenses	\$100,000

Section 6. It is estimated that the following revenues will be available in Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2020** and ending **June 30, 2021**.

<u>Transfer from General Fund</u>	<u>\$100,000</u>
Total Revenues	\$100,000

Section 7. The following amounts are hereby appropriated in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2020** and ending **June 30, 2021**.

Transfer Out	0
<u>RLF Expenses</u>	<u>6,000</u>
Total Expenses	\$6,000

Section 8. It is estimated that the following revenues will be available in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2020** and ending **June 30, 2021**.

Misc. Revenue	0
<u>Fund Balance Appropriation</u>	<u>6,000</u>
Total Revenues	\$6,000

Section 9. The following amounts are hereby appropriated in the Bridge Park **Fund 17** for the Fiscal Year beginning **July 1, 2020** and ending **June 30, 2021**.

<u>Bridge Park</u>	<u>13,000</u>
Total Expenses	\$13,000

Section 10. It is estimated that the following revenues will be available in the Bridge Park **Fund 17** for the Fiscal Year beginning **July 1, 2020** and ending **June 30, 2021**.

<u>Transfer in from Fisher Creek</u>	<u>13,000</u>
Total Revenues	\$13,000

Section 11. The following amounts are hereby appropriated in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2020** and ending **June 30, 2021**.

Operating Expense	281,190
Building Debt	154,305
<u>Debt – Other</u>	<u>69,578</u>
Total Expenses	\$505,073

Section 12. It is estimated that the following revenues will be available in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2020** and ending **June 30, 2021**.

Sylva Contribution	171,970
Dillsboro Contribution	28,444
Webster Contribution	20,927
Jackson County Contribution	121,428
Building Loan	154,305
<u>Miscellaneous Revenue</u>	<u>7,999</u>
Total Revenues	\$505,073

Section 13. The following amounts are hereby appropriated in the GF Capital Reserve **Fund 21** for the Fiscal Year beginning **July 1, 2020** and ending **June 30, 2021**.

<u>Transfer to GF</u>	<u>81,243</u>
Total Expenses	\$81,243

Section 14. It is estimated that the following revenues will be available in the GF Capital Reserve **Fund 21** for the Fiscal Year beginning **July 1, 2020** and ending **June 30, 2021**.

<u>Capital Reserve Fund Balance Appropriation</u>	<u>81,243</u>
Total Revenues	\$81,243

Section 15. The following amounts are hereby appropriated in the Fisher Creek Fund 24 for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021.

Transfer Out	13,000
<u>Maintenance</u>	<u>29,400</u>
Total Expenses	\$42,400

Section 16. It is estimated that the following revenues will be available in Fisher Creek Fund 24 for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021.

Interest	5,000
<u>FC Fund Balance Appropriation</u>	<u>37,400</u>
Total Revenues	\$42,400

Section 17. The following amounts are hereby appropriated in the Retirement Department Fund 25 for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021.

Retiree Insurance	67,960
<u>Fund Balance Contribution</u>	<u>57,040</u>
Total Expenses	\$125,000

Section 18. It is estimated that the following revenues will be available in Retirement Department Fund 25 for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021.

<u>Revenue from General Fund</u>	<u>125,000</u>
Total Revenues	\$125,000

Section 19. The following amounts are hereby appropriated in the Sidewalk Special Revenue Fund 27 for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021.

<u>Sidewalk Expense</u>	<u>189,200</u>
Total Expenses	\$189,200

Section 20. It is estimated that the following revenues will be available in Sidewalk Special Revenue Fund 27 for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021.

<u>Fund Balance Appropriation</u>	<u>189,200</u>
Total Revenues	\$189,200

Section 21. There is hereby levied a tax at the rate of forty-two and one half - cents (.425) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2020 for the purpose of raising the revenue listed as "Current Year's Property Taxes" in the General Fund in Section 2 of this Ordinance. This is based on a total estimated valuation of property for the purposes of taxation of \$423,501,681 and an estimated rate of collection of 97.88%.

Section 22. The capitalization threshold for 2020-2021 is \$5,000 for all capital asset classes.

Section 23. The Town Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. Amounts between objects of expenditures within a department may be transferred without limitations and without report being given.
- b. Amounts up to \$2,000 dollars may be transferred between departments with an official report on such transfers on the next consent agenda.

Section 24. The Finance Officer is hereby directed to invest all idle funds only in the North Carolina Capital Management Trust and fully insured FDIC demand deposit accounts in the bank of record for the Town of Sylva. Obligations of the U.S. Government, such as Treasury Bill, Bonds, and Notes, time deposits with any financially sound bank or savings institution whose principal office is in North Carolina; A-1, P-1, domestic commercial paper may be utilized only with approval of the Town Board.

ADOPTED THIS THE 11th DAY OF JUNE 2020.

Lynda Sossamon, Mayor

ATTEST: _____
Amanda Murajda, Town Clerk

Town of Sylva Proposed Fee Schedule FY 2020-2021

Planning and Code Enforcement Permits and Fees:

RESIDENTIAL

Type	Fee
Single Family	0-1,500 sq. ft. \$50.00
	1,501-3,000 sq. ft. \$75.00
	More than 3,000 sq. ft. \$100.00
Multi-Family Units	\$40.00 per unit
Manufactured Homes	Singlewide \$50.00
	Doublewide \$75.00
(Fees for replacement only)	
Accessory Buildings	\$50.00
Additions/Renovations	(Rooms, Decks, Garage, etc.)
	≤ 500 sq. ft. \$50.00
	> 500 sq. ft. \$75.00

NON-RESIDENTIAL USES: COMMERCIAL, BUSINESS, MIXED USE, INDUSTRIAL (Collected at Town Hall)

Occupancy Use Inspection	\$100.00
(Commercial business opening or change of ownership)	(Paid to Town of Sylva prior to issuance of Business Registration Permit)
Business Registration Permit	\$20.00
(Applicable to all businesses not licensed by the State of NC)	
Itinerant Merchant License	\$100.00
(less than 6 months)	
Food Truck (6 months)	\$100.00
Peddler's License	\$25.00
(less than 30 minutes in a 24-hour period)	

NON-RESIDENTIAL USES: (Collected by Jackson County)

Large Structure	\$500.00
(≥ 20,000 sq. ft.)	
Medium Structure	\$350.00
(5,001-19,999 sq. ft.)	
Small Structure	\$250.00
(≤ 5,000 sq. ft.)	
Additions/Renovations	≤ 500 sq. ft. \$50.00
	> 500 sq. ft. \$75.00

OVERLAY DISTRICTS

Planned Unit Development (PUD) & Mobile Home Parks	In Addition to CUP fee
Class 1 (2-11 Units)	\$150.00
Class 2 (12-24 Units)	\$250.00

Class 3 (25+ Units)	\$400.00	+\$25.00 per home above 2
SUBDIVISION PLAT		
Minor Subdivision	\$50.00	+\$20.00 per lot
Major Subdivision	\$250.00	+\$50.00 per lot
DEMOLITION PERMIT		
Residential	\$80.00	
Non-Residential	\$150.00	
SIGN PERMIT		
Single-Face	\$150.00	
Double-Face	\$200.00	
Illuminated	\$250.00	
Temporary	\$20.00	(Per event; fee covers two signs)
Sandwich Board	\$40.00	(Annual renewal required)
Off-Premise Sign	\$500.00	
ABC PERMIT INSPECTIONS		
On-Premise	\$100.00	
Off-Premise	\$100.00	
SEXUALLY ORIENTED BUSINESS PERMIT		
Establishment Permit	\$2,000.00	Annually
Entertainer Permit	\$250.00	Annually
FLOOD PLAIN PERMIT		
Residential	\$50.00	
Non-Residential	\$100.00	
ZONING APPROVAL		
Zoning Approval	\$45.00	
FLOOD DAMAGE PREVENTION VARIANCE		
Residential	\$200.00	
Non-Residential	\$350.00	
ZONING ORDINANCE VARIANCE		
Residential	\$250.00	
Non-Residential	\$350.00	
CONDITIONAL USE PERMIT		
Residential	\$250.00	
Non-Residential	\$350.00	
ZONING ORDINANCE AMENDMENT		
Amendment to Text	\$500.00	
Map Amendment	\$500.00	
PUBLIC HEARINGS AND APPEAL HEARINGS		
All	\$300.00	

Recreation Fees:

POTEET PARK AND BRYSON PARK RENTAL		
Town Residents	\$25.00	Per two hours
Non-Town Residents	\$50.00	Per two hours
BRIDGE PARK PAVILION RENTAL		
Town Residents	Two Hours	\$30.00

	Four Hours	\$50.00
	Eight Hours	\$100.00
	Alcohol (+ Cost of Officers)	\$50.00
Non-Town Residents	Two Hours	\$50.00
	Four Hours	\$75.00
	Eight Hours	\$125.00
	Alcohol (+ Cost of Officers)	\$50.00

PUBLIC WORKS MISCELLANEOUS:

STREET/SIDEWALK CUT PERMIT

Streets	\$75.00
Sidewalks	\$50.00

DRIVEWAY ACCESS PERMIT

Residential	\$25.00
Non-Residential	\$100.00

HAZARD ABATEMENT

All	\$200.00
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RECYCLING BINS

Residential (both bins and lids)	\$30.00
Lid (individual replacement)	\$7.00
Bin (individual replacement)	\$10.00

PUBLIC WORKS COST BASIS FOR EQUIPMENT AND MANPOWER:

LABOR CHARGE (PER HOUR):

During Normal Work Hours	\$30.00 per person
After Normal Work Hours	\$45.50 per person

EQUIPMENT CHARGE (PER HOUR):

Backhoe	\$50.00
Bucket Truck	\$65.00
Dump Truck	\$40.00
Knuckleboom Truck	\$75.00
Trackhoe	\$65.00
Water Truck	\$60.00 + Water Charge
Ton Truck	\$40.00
Weed Eater OR Leaf Blower	\$20.00
Mower	\$40.00
Sweeper	\$65.00

POLICE DEPARTMENT COST BASIS FOR MANPOWER

LABOR CHARGE PER HOUR:

Labor Charge	\$35.00
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PARKING FINES AND FEES:

Parking in Handicapped Space	\$150.00
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Parking in Fire Lane	\$50.00
Downtown Employee (B-1)	\$50.00
Handicapped Plaque Not Displayed	\$25.00
Parking in Loading Zone	\$25.00
Parking Across Line	\$25.00
Parking in Roadway (Posted)	\$25.00
Parking in Restricted Area	\$15.00
Double Parking	\$15.00
Parking in Prohibited Area	\$15.00
Parking too Close to Intersection	\$15.00
Parking in Wrong Direction	\$15.00
Parking in Alley Way	\$15.00
Improper Parking	\$15.00
Parking in No Parking Zone	\$15.00
Parking Too Close to Fire Hydrant	\$15.00
Monthly Reserved Parking	\$10.00

ADMINISTRATIVE MISCELLANEOUS:

ZONING ORDINANCE COPIES	
Hard Copy	\$15.00
Internet Copy	Free
CODE OF ORDINANCES (Municipal Code Corporation)	
Internet Copy	Free
GENERAL	
Copies	\$0.10 Per Sheet

Adopted this the 11th day of June 2020.

Lynda Sossamon, Mayor

Amanda Murajda, Clerk

Jackson County ABC Board

Budget Message for 2020-2021

Financial Statements are prepared using the accrual basis of accounting. All sales are recorded at time of sale (cash, debit or credit card). Otherwise sales are recorded when collected. Expenses are recognized when incurred.

Based on the economy for this region and due to COVID-19 restrictions for the state of North Carolina. Jackson County ABC is forecasting that overall sales will increase 1.5% for the fiscal year ending June 30, 2021. This is lower than the 3% increase seen in the previous years. Due to COVID-19 Jackson County has seen and will see a decrease in Mixed Beverage Sales due to restaurants and bars being closed and limited to the public. Also, due to Covid-19 retail sales may be depressed due to decreased visitation to the county and the university and its activities restricted.

Currently, Jackson County ABC employs 7 full time and 4 part time employees. A 2.0% Cost of Living Adjustment is proposed for each employee.

There are funds for improvements or major repairs in this year's budget for the Sylva or Cashiers store.

An additional one hundred thousand dollars (\$100,000.00) is budgeted for distribution to Jackson County and the Town of Sylva with sixty thousand dollars (\$60,000.00) going to Jackson County and forty thousand (\$40,000.00) to the Town of Sylva.

The preparation for this budget was done so with consideration of the income, expenses and distributions etc. based on the actual and projected expenditures and revenues for the prior fiscal year.

**PROPOSED BUDGET
JACKSON COUNTY ABC BOARD
2020-2021**

BE IT ORDAINED by the JACKSON COUNTY ABC BOARD, of Jackson County, North Carolina, that the following ordinance establishing revenues and setting expense appropriations is hereby proposed for the fiscal year ending June 30, 2021.

Section 1. Estimated Revenues. It is estimated that the revenues listed below will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the operational and functional appropriations as set forth in Section 2, in accordance with the chart of accounts prescribed by the state ABC Commission.

Estimated Revenues:

Liquor Sales	\$4,750,325.00
Mixed Beverage Sales	\$906,070.00
Wine/Mixer Sales	\$24,470.00
Other Income (Interest)	<u>\$2,050.00</u>
Total Revenues	\$5,682,915.00

Section 2. Appropriations. The following expenses are hereby appropriated for fiscal year 2020-2021 and are funded by the revenues made available through Section 1, herein.

Appropriations:

Taxes Based on Revenue	\$1,307,070.00
Cost of Sales	\$2,955,115.00

Operating Expenses:

Salaries and Wages	\$368,702.00
Group Insurance	\$53,000.00
Unemployment Insurance	\$1,000.00
Cash Over/Short	\$50.00
Repairs & Maintenance – Buildings	\$20,000.00
Repairs & Maintenance – Equipment	\$5,000.00
Utilities	\$18,000.00
Telephone	\$7,500.00
Insurance – General & Bonds	\$18,000.00
Store Supplies	\$15,000.00
Uniforms	\$500.00
Employee Travel	\$3,500.00

Licenses & Taxes	\$100.00
Office Supplies	\$8,000.00
Professional Fees	\$12,000.00
Dues & Subscriptions	\$1,200.00
Maintenance Agreements	\$15,000.00
Advertising	\$150.00
Credit Card Processing Fees	\$70,000.00
Interest Expense	\$28,000.00
Contingencies	\$40,000.00
Breakage/INV Adj	\$1,000.00
Miscellaneous Expense	\$100.00
Alarm Service	<u>\$600.00</u>
Total Operating Expense	\$686,402.00
Debt Service/Lease:	
Lease – Telephone & Security	\$800.00
Mortgage	<u>\$30,000.00</u>
Total Debt Service/Lease	\$30,800.00
Distributions:	
Law Enforcement	\$40,000.00
Alcohol Education & Rehab.	\$54,000.00
County	\$300,000.00
Town	<u>\$200,000.00</u>
Total Distributions	\$594,000.00
Working Capital Retained (Appropriated Fund Balance)	\$109,528.00
Total Expense, Distributions, & Reserve	<u>\$5,682,915.00</u>

Section 3. Copies of this Budget Ordinance shall be furnished to Jackson County, the Town of Sylva, the state ABC Commission, and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

BUDGET AMENDMENT #1
JACKSON COUNTY ABC BOARD

The following amendment to the annual budget document for the fiscal year ending June 30, 2020 has been approved and adopted.

Section 1. To amend Estimated Revenues and Estimated Expenses to reflect the actual revenues and expenses for the current fiscal year. Increase in sales leading to increase in expenses.

Acct. No.	Decrease	Increase
<u>REVENUES</u>		
Liquor Sales		\$608,000.00
Mixed Beverage Sales		\$0.00
Wine/Mixer Sales		\$1,800.00
Interest Income		\$305.00
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Total Revenue Adjustment		\$610,105.00
<u>EXPENSES</u>		
NC Sales & Beverage Tax		\$140,254.00
Cost of Goods Sold		\$317,096.00
Group Insurance		\$1,650.00
Store Supplies		\$5,169.45
Uniforms		\$138.84
Employee Travel		\$1,500.00
Dues & Subscriptions		\$136.42
Maintenance Agreements		\$1,200.00
Credit Card Processing Fees		\$10,000.00

Contingencies	\$16,075.00
Penalties	\$170.52
Mortgage	\$1,714.77
Working Capital Retained	\$115,000.00
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Total Expense Adjustment	\$610,105.00

Section 2. Copies of this budget amendment shall be furnished to the Clerk of Jackson County and the Town of Sylva (appointing authority), ABC Commission, and to the General Manager and the Finance Officer for their direction.

Adopted this 19 day of May 2020