

**Jackson County  
Capital Improvements Plan**

FY 16-17 - FY 20-21

Expenditures						
Project Description	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
Health Department						
Advance Planning to include determination of building new building versus renovating existing facility (70% of projected design fee - \$665,000)	\$ 465,000.00	\$ 200,000.00				\$ 665,000.00
Construction Drawings and solicitation of bids						
Property Acquisition	\$ 425,000.00					\$ 425,000.00
New Construction (38,000 sq ft *\$250 sq ft)		\$ 9,500,000.00				\$ 9,500,000.00
Animal Shelter						
Advance Planning to the stage of construction drawings and solicitation of bids. (70% of projected design fee - \$175,000)		\$ 122,500.00	\$ 52,500.00			\$ 175,000.00
Property Acquisition		\$ 100,000.00				\$ 100,000.00
Animal Shelter - New Construction			\$ 2,500,000.00			\$ 2,500,000.00
Community Parks ( Savannah and Qualla)			\$ 250,000.00	\$ 250,000.00		\$ 500,000.00
Renovations to court rooms in Justice Center (Advance Planning and design)				\$ 90,000.00		\$ 90,000.00
Renovation and Equipment Purchases (Estimate) JC					\$ 750,000.00	\$ 750,000.00
<b>Total Expenditures</b>	<b>\$ 890,000.00</b>	<b>\$ 9,922,500.00</b>	<b>\$ 2,802,500.00</b>	<b>\$ 340,000.00</b>	<b>\$ 750,000.00</b>	<b>\$ 14,705,000.00</b>
Revenues	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
Capital Reserve - Designated Fund Balance		\$ 403,407.00				\$ 403,407.00
General Fund - Fund Balance		\$ 8,321,296.00				\$ 8,321,296.00
Contribution to Capital Reserve	\$ 890,000.00	\$ 1,110,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 5,000,000.00
General Fund Appropriation		\$ 87,797.00	\$ 1,677,500.00	\$ (785,000.00)	\$ (250,000.00)	\$ 730,297.00
PARTF Grant			\$ 125,000.00	\$ 125,000.00		\$ 250,000.00
<b>Total Revenue</b>	<b>\$ 890,000.00</b>	<b>\$ 9,922,500.00</b>	<b>\$ 2,802,500.00</b>	<b>\$ 340,000.00</b>	<b>\$ 750,000.00</b>	<b>\$ 14,705,000.00</b>
6/9/2016						

Jackson County Public Schools						
Capital Plan						
FY 2016-17 - FY 2020-21						
Expenditures						
Project Description	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
SMHS Severe Leak	\$ 215,000					\$ 215,000
SCS Breaker (Failed 3/9)	\$ 10,366					\$ 10,366
Bus Garage Lift (Failed 3/16)	\$ 9,000					\$ 9,000
SMHS HVAC Cafeteria (Failed 3/18)	\$ 30,000					\$ 30,000
FV Commons Roof	\$ 215,680					\$ 215,680
FY Gym Reroof	\$ 190,000					\$ 190,000
SME HVAC Engineering Fees	\$ 4,450					\$ 4,450
FV Reroof Administration	\$ 140,440					\$ 140,440
BR Reroof Cafeteria	\$ 83,400					\$ 83,400
SCS Breaker (Failed 3/9)	\$ 8,725					\$ 8,725
SMHS Reroof Shop Area, office area, principals off	\$ 105,707					\$ 105,707
SME parial HVAC	\$ 479,050					\$ 479,050
Connection to Tribal Water	\$ 134,000					\$ 134,000
SMHS Reroof Buildings B, C, & D	\$ 555,600					\$ 555,600
BR Replace Water Tower	\$ 260,000					\$ 260,000
SMHS HVAC Building C	\$ 227,040					\$ 227,040
Blue Ridge HVAC	\$ 385,200					\$ 385,200
Blue Ridge Gym	\$ 202,000					\$ 202,000
SME remaining HVAC	\$ 509,550					\$ 509,550
BREC Metal Roof Repair	\$ 50,000					\$ 50,000
						\$ -
SMHS Reroof Cafeteria		\$ 212,000				\$ 212,000
SMHS HVAC B, A East, A North, A		\$ 529,760				\$ 529,760
FV A Building Roof		\$ 125,440				\$ 125,440
FV C Building Roof		\$ 125,440				\$ 125,440
FV D Building Roof		\$ 125,440				\$ 125,440
FV Repaire 2 leaks in Kindergarten Wing Roof		\$ 54,000				\$ 54,000
SMHS Building A North Roof		\$ 186,240				\$ 186,240
SME Special Projects Building Roof		\$ 80,000				\$ 80,000
BR Reroof Buildings A, B, C		\$ 430,860				\$ 430,860
SMHS Boiler/Chiller Plant for D, E, & Science		\$ 600,000				\$ 600,000
SMHS Locker Room Heat and Air (Auxiliary Gym)		\$ 520,000				\$ 520,000
CVS HVAC		\$ 1,200,000				\$ 1,200,000
BG Complete Grading and Paving		\$ 279,000				\$ 279,000
Emergency Reserve		\$ 375,307				\$ 375,307
						\$ -
Testing, Fees, Contingency	\$ 341,505					\$ 341,505
						\$ -
Available for Appropriation	\$ 874,571	\$ 682,462	\$ 449,840	\$ 621,754	\$ 801,332	\$ 3,429,959
Repay Jackson County Fund Balance	\$ 4,156,513	\$ 4,843,487				\$ 9,000,000
Debt Service		\$ 349,768	\$ 749,502	\$ 749,502	\$ 749,502	\$ 2,598,274
						\$ -
<b>Total Expenditures</b>	<b>\$ 9,187,797</b>	<b>\$ 10,719,204</b>	<b>\$ 1,199,342</b>	<b>\$ 1,371,256</b>	<b>\$ 1,550,834</b>	<b>\$ 24,028,433</b>
Revenues						
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	
Article 40 & 42 Sales Tax	\$ 874,571	\$ 1,032,230	\$ 1,199,342	\$ 1,371,256	\$ 1,550,834	\$ 6,028,233
						\$ -
Jackson County Fund Balance	\$ 4,156,513	\$ 4,843,487				\$ 9,000,000
Loan Proceeds	\$ 4,156,513	\$ 4,843,487				\$ 9,000,000
						\$ -
<b>Total Revenue</b>	<b>\$ 9,187,597</b>	<b>\$ 10,719,204</b>	<b>\$ 1,199,342</b>	<b>\$ 1,371,256</b>	<b>\$ 1,550,834</b>	<b>\$ 24,028,233</b>
6/2/2016						

DN COUNTY SCHOOL CAPITAL OUTLAY								
ARTICLE 40 & 42 SALES TAX								
Sales Tax Revenues:	Account	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	TOTALS
Article 40 40%	11-3325-350-02	1,111,433.58	1,167,005.26	1,225,355.52	1,286,623.30	1,350,954.46	1,418,502.18	\$ 7,559,874.30
Article 42 60%	11-3325-350-05	1,537,316.92	1,614,182.76	1,694,891.90	1,779,636.50	1,868,618.32	1,962,049.24	\$ 10,456,695.64
		<u>\$ 2,648,750.50</u>	<u>\$ 2,781,188.02</u>	<u>\$ 2,920,247.42</u>	<u>\$ 3,066,259.79</u>	<u>\$ 3,219,572.78</u>	<u>\$ 3,380,551.42</u>	<u>\$ 18,016,569.94</u>
<b>School Capital Expenditures:</b>								
Capital Outlay	11-5912-000-00	235,000.00	235,000.00	235,000.00	235,000.00	235,000.00	235,000.00	\$ 1,410,000.00
Capital Outlay-Technology	11-5912-000-01	400,000.00	400,000.00	400,000.00	397,500.00	397,500.00	397,500.00	\$ 2,392,500.00
Capital Outlay-One to One	11-5912-000-03	320,700.00	320,700.00	320,700.00	320,700.00	320,700.00	320,700.00	\$ 1,924,200.00
Capital Outlay-Maintenance	11-5912-000-04	-	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	\$ 375,000.00
SMH Gym, Fine Arts, BR Principal	30-9100-715-14	666,667.00	666,667.00	666,667.00	666,667.00	666,667.00	666,667.00	\$ 4,000,002.00
SMH Gym, Fine Arts, BR Interest	30-9100-725-14	227,850.00	209,250.00	190,650.00	172,050.00	153,450.00	134,850.00	\$ 1,088,100.00
Transfers to SCR	11-9830-000-21	798,533.50	874,571.02	1,032,230.42	1,199,342.79	1,371,255.78	1,550,834.42	\$ 6,826,767.94
		<u>\$ 2,648,750.50</u>	<u>\$ 2,781,188.02</u>	<u>\$ 2,920,247.42</u>	<u>\$ 3,066,259.79</u>	<u>\$ 3,219,572.78</u>	<u>\$ 3,380,551.42</u>	<u>\$ 18,016,569.94</u>
School Capital Reserve 5/27/16		\$ 1,525,661.62						\$ 1,525,661.62
Transfer to SCR								
\$734,371 already transferred FY 16		64,162.50	\$ 874,571.02	\$ 1,032,230.42	\$ 1,199,342.79	\$ 1,371,255.78	\$ 1,550,834.42	\$ 6,092,396.94
<b>Balance Available</b>		<u>\$ 1,589,824.12</u>	<u>\$ 874,571.02</u>	<u>\$ 1,032,230.42</u>	<u>\$ 1,199,342.79</u>	<u>\$ 1,371,255.78</u>	<u>\$ 1,550,834.42</u>	<u>\$ 7,618,058.56</u>
Sales tax projections based on an annual increase of 5%.								





**JACKSON COUNTY BOARD OF COMMISSIONERS  
THE STATE OF NORTH CAROLINA  
JUNE 28, 2016**

**RESOLUTION LEVYING ADDITIONAL ONE-QUARTER CENT (1/4¢)  
COUNTY SALES AND USE TAX**

**WHEREAS**, the North Carolina General Assembly has authorized county boards of commissioners across the State of North Carolina to levy a one-quarter percent (.25%) county sales and use tax, contingent on an advisory referendum in which the majority of those casting ballots voted for the levy of the tax; and

**WHEREAS**, the Jackson County Board of Commissioners directed the Jackson County Board of Elections to conduct an advisory referendum on the question of whether to levy the One-Quarter Cent (1/4¢) County Sales and Use Tax in Jackson County on the 7<sup>th</sup> day of June 2016; and

**WHEREAS**, the ballots were cast 64% FOR and 36% AGAINST the levy of the One-Quarter Cent (1/4¢) County Sales and Use Tax; and

**WHEREAS**, the Board has provided the required 10 days public notice for the Board's intent to consider this resolution to levy the tax; and

**WHEREAS**, the Jackson County Board of Commissioners hereby finds that the levy of the One-Quarter Cent (1/4¢) County Sales and Use Tax is necessary to help address the needs and capital needs of Southwestern Community College and the Jackson County Public school system; and

**NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners for Jackson County:

(1) There is hereby levied within Jackson County the One-Quarter Cent (1/4¢) County Sales and Use Tax, authorized in Section 31.17(b) of the Current Operations and Capital Improvements Appropriations Act of 2007 (Session Law 2007-323).

(2) Collection of the tax by the North Carolina Secretary of Revenue, shall begin on and continue after the 1<sup>st</sup> day of October 2016.

(3) The net proceeds of the tax levied herein shall be distributed by the Secretary of Revenue to Jackson County in accordance with Article 39 Chapter 105 of the North Carolina General Statutes. Notwithstanding the provisions of Article 39 of Chapter 105, the addition One-Quarter Cent (1/4¢) County Sales and Use Tax does not apply to the sales price of food that is exempt from tax pursuant to N.C.G.S. 105-164.13B. The Secretary shall not divide the amount allocated to a county between Jackson County and the municipalities within Jackson County.

(4) This Resolution is effective upon its adoption, and a certified copy hereof shall be forwarded to Jeff Epstein, Secretary, North Carolina Department of Revenue, P.O. Box 25000, Raleigh, NC 27640, along with a certified copy of the Jackson County Board of Election results from the advisory referendum.

Adopted this the 28<sup>th</sup> day of June 2016.

JACKSON COUNTY BOARD OF COMMISSIONERS

By: \_\_\_\_\_  
BRIAN THOMAS MCMAHAN, Chairman

Attest:

\_\_\_\_\_  
ANGELA M. WINCHESTER, Clerk to the Board