				Jackson Coun	tv							
			Ca	pital Improveme		lan						
	T			pital improveme								
				FY 16-17 - FY 2	0-21							
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				V-2								
building new building versus renovating existing												
facility (70% of projected design fee - \$665,000)	\$	465,000.00	\$	200,000.00						The same of	\$	665,000.00
Construction Drawings and solictation of bids									4		, a	
Property Acquisition	\$	425,000.00							-7/		\$	425,000.00
New Construction (38,000 sq ft *\$250 sq ft)			\$	9,500,000.00		\ \\			9 2		\$	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
						Law Landon						
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	-						Ś	90,000.00			\$	90,000.00
(Advance Planning and design)												
Renovation and Equipment Purchases (Estimate) JC					1/4				\$	750,000.00	\$	750,000.00
Total Expenditures	\$	890,000.00	\$	9,922,500.00	\$	2,802,500.00	\$	340,000.00	\$	750,000.00	\$	14,705,000.00
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			-1				\$	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	(28)		\$	250,000.00
Total Revenue	\$	890,000.00	\$	9,922,500.00	\$	2,802,500.00	\$	340,000.00	\$	750,000.00	\$	14,705,000.00
6/9/2016							-					

SMS Severe Leak \$ 2,215,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$					y Public Schools								
Expenditures													
Project Description		T	11201	01,	-112020-21								
SMS Severe Leak \$ 215,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Expenditures												
SCS Breaker (Failed 3/9) \$ 10,366 \$ 9,000 \$ \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Project Description	1	FY 2016-17		FY 2017-18		FY 2018-19	F	Y 2019-20		FY 2020-21		Total
SCS Breaker (Failed 3/9) \$ 10,366 \$ 9,000 \$ \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	SMHS Severe Leak	Ś	215.000						- de-			Ś	215,000
Bus Garge Lift Felled 3/16) \$ 9,000 MSMS HAVAC Cateriar (Silled 3/18) \$ 3,000 PV Commons Roof \$ 215,680 PV Commons Roof \$ 190,000 PV Service Roof PV													10,366
SMMS HAVAC Caleteria (Failed 3/18) S 30,000 S 215,588 S S FF Gym Reford S 190,000 S S FF Gym Reford S 190,000 S S FF Gym Reford S 140,440 S S FF Reford Administration S 140,440 S S FF Reford Exercise S 83,400 S S SCS Breaker (Failed 3/9) S 87,725 S S SCS Breaker (Failed 3/9) S 87,725 S S SME Reford Carle area, principals off S 105,707 S S SME parial HVAC S 479,050 S S SME Reford Carle area, principals off S 105,707 S S SME Reford Carle area, principals off S 105,707 S S SME Reford Carle area, principals off S 105,707 S S SME Reford Carle area, principals off S 105,707 S S SME Reford Carle area, principals off S 105,707 S S SME Reford Carle area, principals off S 105,707 S S SME Reford Carle area, principals off S 105,707 S S SME Reford Carle area, principals off S S S S SME Reford Carle area, principals off S S S S S S SME Reford Carle area, principals off S S S S S S S SME Remaining HVAC S S S S S S S S S													9,00
FV Commons Roof	SMHS HVAC Cafeteria (Failed 3/18)	\$	30,000										30,000
SME HVAC Engineering Fees \$ 4,450	FV Commons Roof	\$	215,680									\$	215,68
FV Renord Administration \$ 140,440 \$ 5 \$	FY Gym Refoof	\$	190,000		2							\$	190,00
BR Reford Carleteria \$ 8,3400 \$ 8,725 \$ 5.55 breaker (Failed 3/9) \$ 5,8725 \$ 5.55 breaker (Failed 3/9) \$ 5,8725 \$ 5.55 breaker (Failed 3/9) \$ 5,8725 \$ 5.55 breaker (Failed 3/9) \$ 5.55 breaker (Faile	SME HVAC Engineering Fees	\$	4,450									\$	4,45
SCS Breaker (Failed 3/9) \$ 8,725 \$ 105,707 \$ \$ 105,804 \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	FV Reroof Administration	\$	140,440						3		2	\$	140,440
SMIS Reford Shop Area, office area, principals off S 105,707	BR Refoof Cafeteria	\$	83,400								5.	\$	83,400
SME parial HVAC	SCS Breaker (Failed 3/9)	\$	8,725									\$	8,725
Connection to Tribal Water													105,707
SMHS Reror Buildings B, C, & D S			479,050									\$	479,050
BR Replace Water Tower \$ 260,000 \$ 5 227,040 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5						-							134,000
SMHS NAC Building C \$ 385,00 \$ 6 6 6 6 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8					×								555,600
Blue Ridge GYMC \$ 385,200 \$ 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6													260,000
Blue Ridge Gym							170 2		e ii				227,040
SME remaining HVAC \$ 509,550 SOUTH CALL STATE OF THE PROPRIET OF THE											7		385,200
BREC Metal Roof Repair \$ 50,000													202,000
SMHS Reroof Cafeteria													509,550
SMHS Rerod Cafeteria \$ 212,000 \$ 559,760	BREC Metal Roof Repair	\$	50,000		.1 = 10								50,000
SMHS HVAC B, A East, A North, A \$ \$ 529,760 \$ \$ \$ \$ PC Building Roof \$													
FV A Building Roof FV C Building Roof FV C Building Roof FV C Building Roof FV Building Roof FV Building Roof FV Repaire 2 leaks in Kindergarten Wing Roof FV Roof Repaire 2 leaks in Kindergarten Wing Roof FV Roof Repaire 2 leaks in Kindergarten Wing Roof FV Roof Roof Repaire 2 leaks in Kindergarten Wing Roof FV Roof Roof Roof Roof Roof Roof Roof Repaire 2 leaks in Kindergarten Wing Roof FV Roof Roof Roof Roof Roof Roof Roof Roo													212,000
FV C Building Roof FV D Building Roof FV D Building Roof FV Bouliding Roof FV Repaire 2 leaks in Kindergarten Wing Roof SMHS Building A North Roof SME Special Projects Building Roof SME Special Projects Specia				-									529,760
FV D Building Roof FV Repaire 2 leaks in Kindergarten Wing Roof FV Repaire 2 leaks in Kindergarten Wing Roof FV Repaire 2 leaks in Kindergarten Wing Roof SMHS Building A North Roof SMHS Building Roof SMHS Building Roof SMHS Building Roof SMHS Building Roof SMHS Boiler/Chiller Plant for D, E, & Science SMHS Locker Room Heat and Air (Auxiliary Gym) SMHS Complete Grading and Paving SMHS Locker Room Heat and Air (Auxiliary Gym) SMHS Complete Grading and Paving SMHS Complete Grading and Paving SMHS Complete Grading and Paving SMHS Successory SMHS Boiler/Chiller Plant for D, E, & Science SMHS Boiler/Chiller Plant for D													125,440
FV Repaire 2 leaks in Kindergarten Wing Roof		_											125,440
SMHS Building A North Roof \$ 186,240 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$						_							125,440
SME Special Projects Building Roof \$ 80,000 \$ 80,000 \$ 5 BR Reroof Buildings A, B, C \$ 430,860 \$ 5 SMHS Boiler/Chiller Plant for D, E, & Science \$ 600,000 \$ 5 SMHS Locker Room Heat and Air (Auxiliary Gym) \$ 520,000 \$ 5 CVS HVAC \$ 1,200,000 \$ 600,000 \$ 600,000 BG Complete Grading and Paving \$ 279,000 \$ 600,000 \$ 600,000 Emergency Reserve \$ 375,307 \$ 600,000 \$ 600,00				_									54,000
BR Reroof Buildings A, B, C SMHS Boiler/Chiller Plant for D, E, & Science \$ 600,000 \$ 520,000 \$ 520,000 BG Complete Grading and Paving \$ 279,000 BG Complete Grading and Paving \$ 279,000 \$ 375,307 SEmergency Reserve \$ 341,505 Available for Appropriation \$ 874,571 \$ 682,462 \$ 449,840 \$ 621,754 \$ 801,332 \$ 58 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8										_			186,240
SMHS Boiler/Chiller Plant for D, E, & Science \$ 600,000 \$ 5 SMHS Locker Room Heat and Air (Auxiliary Gym) \$ 520,000 \$ 5 CVS HVAC \$ 1,200,000 \$ 1 BG Complete Grading and Paving \$ 279,000 \$ 5 Emergency Reserve \$ 375,307 \$ 5 Emergency Reserve \$ 375,307 \$ 5 Testing, Fees, Contingency \$ 341,505 \$ 5 Available for Appropriation \$ 874,571 \$ 682,462 \$ 449,840 \$ 621,754 \$ 801,332 \$ 5 Repay Jackson County Fund Balance \$ 4,156,513 \$ 4,843,487 \$ 749,502 \$ 749,502 \$ 749,502 \$ 749,502 \$ 5 Total Expenditures \$ 9,187,797 \$ 10,719,204 \$ 1,199,342 \$ 1,371,256 \$ 1,550,834 \$ 24 Article 40 & 42 Sales Tax \$ 874,571 \$ 1,032,230 \$ 1,199,342 \$ 1,371,256 \$ 1,550,834 \$ 6 Jackson County Fund Balance \$ 4,156,513 \$ 4,843,487 \$ 1,199,342 \$ 1,371,256 \$ 1,550,834 \$ 6						_				-			80,000
SMHS Locker Room Heat and Air (Auxiliary Gym) \$ 520,000 \$ 520,000 \$ 1200,000 \$				-		-				-			430,860
CVS HVAC \$ 1,200,000 \$ 1,200,000 \$ 1,000,000						-				-			600,000
BG Complete Grading and Paving \$ 279,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		-				-				-			520,000
Emergency Reserve \$ 341,505 \$ 341,505				-		-				-			1,200,000
Testing, Fees, Contingency \$ 341,505		-				-				-			279,000
Testing, Fees, Contingency \$ 341,505	cilici gelicy neserve			Ş	3/3,30/					-			375,307
Available for Appropriation \$ 874,571 \$ 682,462 \$ 449,840 \$ 621,754 \$ 801,332 \$ 38	Testing Fees Contingency	ė	2/1 505	_						-			341,505
Available for Appropriation \$ 874,571 \$ 682,462 \$ 449,840 \$ 621,754 \$ 801,332 \$ 58	resumg, rees, contingency	7	341,303	-		-				-			341,303
Repay Jackson County Fund Balance \$ 4,156,513 \$ 4,843,487 S 749,502 \$ 749,502 \$ 749,502 \$ 749,502 \$ 20,000 <td>Available for Appropriation</td> <td>4</td> <td>874 571</td> <td>4</td> <td>682 462</td> <td>¢</td> <td>1/10 8/10</td> <td>ė</td> <td>621 754</td> <td>ė</td> <td>901 222</td> <td></td> <td>3,429,959</td>	Available for Appropriation	4	874 571	4	682 462	¢	1/10 8/10	ė	621 754	ė	901 222		3,429,959
Debt Service \$ 349,768 \$ 749,502 \$ 749,502 \$ 749,502 \$ 2						7	445,040	7	021,734	٦	001,332		9,000,000
Total Expenditures \$ 9,187,797 \$ 10,719,204 \$ 1,199,342 \$ 1,371,256 \$ 1,550,834 \$ 24		7	4,130,313	-		4	749 502	\$	7/19 502	ć	7/0 502	-	2,598,274
Total Expenditures \$ 9,187,797 \$ 10,719,204 \$ 1,199,342 \$ 1,371,256 \$ 1,550,834 \$ 24 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 Jackson County Fund Balance \$ 4,156,513 \$ 4,843,487 \$ 84,843,487 \$ 85,843,487 \$ 85,843,487				7	343,708	7	743,302	7	743,302	٠	143,302		2,330,272
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 Jackson County Fund Balance \$ 4,156,513 \$ 4,843,487 \$ 5 \$ 5	Total Expenditures	\$	9,187,797	\$	10,719,204	\$	1,199,342	\$	1,371,256	\$	1,550,834		24,028,433
Article 40 & 42 Sales Tax \$ 874,571 \$ 1,032,230 \$ 1,199,342 \$ 1,371,256 \$ 1,550,834 \$ 6	Parente		EV 2016 47		EV 2017 40		EV 2010 10	_	W 2010 22		EV 2020 21		
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	kevenues		FT 2010-1/	-	FY 2017-18		FY 2018-19	F	Y 2019-20	-	FY 2020-21		
Jackson County Fund Balance \$ 4,156,513 \$ 4,843,487 \$ 5	Article 40 & 42 Sales Tax	\$	874,571	\$	1,032,230	\$	1,199,342	\$	1,371,256	\$	1,550,834		6,028,233
	Labor Control Dala	-	44	_		-				-			
Loan Proceeds \$ 4,156,513 \$ 4,843,487 \$ \$										-	100		9,000,000
	LOAN Proceeds	\$	4,156,513	\$	4,843,487	-2						\$	9,000,000
Total Revenue \$ 9,187,597 \$ 10,719,204 \$ 1,199,342 \$ 1,371,256 \$ 1,550,834 \$ 24	Total Revenue	\$	9,187,597	\$	10,719,204	\$	1,199,342	\$	1,371,256	\$	1,550,834	\$	24,028,233

ARTICLE 40 & 42 SALES TAX									
Sales Tax Revenues:	Account	FY 2015-20	16	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	TOTALS
Article 40 40%	11-3325-350-02	1,111,43	33.58	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	1,537,31		1,614,182.76	1,694,891.90	1,779,636.50	1,868,618.32	1,962,049.24	\$ 10,456,695.64
		\$ 2,648,75	50.50	\$ 2,781,188.02	\$ 2,920,247.42	\$ 3,066,259.79	\$ 3,219,572.78	\$ 3,380,551.42	\$ 18,016,569.94
School Capital Expenditures:									
Capital Outlay	11-5912-000-00	235,00	00.00	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	400,00	00.00	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	320,70		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	666,66	7.00	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	227,85		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	798,53		874,571.02	1,032,230.42	1,199,342.79	1,371,255.78	1,550,834.42	\$ 6,826,767.94
		\$ 2,648,75	0.50	\$ 2,781,188.02	\$ 2,920,247.42	\$ 3,066,259.79	\$ 3,219,572.78	\$ 3,380,551.42	\$ 18,016,569.94
School Capital Reserve 5/27/16		\$ 1,525,66	1.62						\$ 1,525,661.62
Transfer to SCR									
\$734,371 already transferred FY 16		64,16	2.50	\$ 874,571.02	\$ 1,032,230.42	\$ 1,199,342.79	\$ 1,371,255.78	\$ 1,550,834.42	\$ 6,092,396.94
Balance Available		\$ 1,589,82	4.12	\$ 874,571.02	\$ 1,032,230.42	\$ 1,199,342.79	\$ 1,371,255.78	\$ 1,550,834.42	\$ 7,618,058.56

		A	rticle 46 Sales	Тах			
	Account	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	TOTAL
		October 1, 2016- June 30, 2017					
Sales Tax Revenue	11-3325-350-08	\$ 943,720.50	\$ 1,321,208.70	\$ 1,387,269.14	\$ 1,456,632.59	\$ 1,529,464.22	\$ 6,638,295.15
		\$ 943,720.50	\$ 1,321,208.70	\$ 1,387,269.14	\$ 1,456,632.59	\$ 1,529,464.22	\$ 6,638,295.15
						-	
School Capital Expenditures		\$ 943,720.50	\$ 1,321,208.70	\$ 1,387,269.14	\$ 1,456,632.59	\$ 1,529,464.22	\$ 6,638,295.15
		\$ 943,720.50	\$ 1,321,208.70	\$ 1,387,269.14	\$ 1,456,632.59	\$ 1,529,464.22	\$ 6,638,295.15
						4	



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 (1/4c) County Sales and Use Tax in Jackson County on the 7th 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 $(1/4\phi)$ 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 1st 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 (1/4c) 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 28th day of June 2016.

JACKSON COUNTY BOARD OF COMMISSIONERS

	BRIAN THOMAS MCMAHAN, Chairman
Attest:	