

Posted: _____
Time Posted: _____
Posted By: Evelyn Baker
Witnessed By: _____

**MINUTES OF A REGULAR MEETING
OF THE JACKSON COUNTY
BOARD OF COMMISSIONERS
HELD ON
DECEMBER 6, 2010**

The Jackson County Board of Commissioners met in a Regular Meeting on December 6, 2010 at 5:30 p.m., 401 Grindstaff Cove Road, Room A201, Sylva, North Carolina.

Present: Brian T. McMahan, Chairman	Ken Westmoreland, County Manager
Tom Massie, Vice Chair	Evelyn B. Baker, Clerk to Board
William Shelton, Commissioner	W. Paul Holt, Jr., County Attorney
Mark Jones, Commissioner	
Joe Cowan, Commissioner	

Chairman McMahan called the meeting to order.

AGENDA: Commissioner Shelton moved to approve the Agenda. Commissioner Cowan seconded the Motion. Motion carried.

MINUTES: Commissioner Shelton moved to approve the Minutes of the Regular Meeting of November 15, 2010. Commissioner Jones seconded the Motion. Motion carried.

(1) AUDIT REPORT for FISCAL YEAR ENDING 6/30/10: Mitch Crisp of Dixon Hughes PPLC presented a summary of the audit report for fiscal year ending June 30, 2010. The audit reflects County assets exceeded its liabilities at the close of the fiscal year by \$54 million. The general fund balance increased approximately \$1.9 million. The unreserved fund balance is approximately \$20 million and represents 40% of general fund expenditures. The average for similar size counties in the state was 23.94%. The report contains an unqualified opinion and the county is in compliance with all federal and state program requirements. The property tax collection was 94.5% which is below the previous year, but acceptable because of economic times.

Motion: *Commissioner Cowan moved to accept the audit report. Commissioner Massie seconded the Motion. Motion carried by unanimous vote.*

(2) COUNTY MANAGER'S COMMENTS: Mr. Westmoreland announced that he is retiring at the end of December. He stated he is deeply indebted to past Boards and current Board for the privilege to serve as County Manager and is proud of the county's many accomplishments. He stated it is easy look at some of the physical improvements, i.e., new DSS and Aging Buildings, expansion of the Justice Center, new library, etc., but he is very proud of the development of the organization and individual departments and their service delivery abilities. The county has had the honor of statewide recognition in a number of areas. The Social Services Dept. has been

recognized each year for exemplary performance, the Aging Dept. recently received a Certificate of Excellence which is unprecedented in the state, the Health Dept. received its first certification, and there are many others. All departments are operating at a high level of efficiency and productivity which is a tribute to all employees. The audit report reflects a healthy fund balance available to the incoming Board which reflects an addition of almost \$1 million for each of the past nine years. Further, after taking into consideration the developments that have taken place and no tax increase, the fund balance is a tribute to the management team and elected leadership the county has enjoyed during his tenure. He thanked the Board for the privilege of serving.

Chairman McMahan presented Mr. Westmoreland and Attorney Holt appreciation plaques.

(3) INFORMAL COMMENTS:

(a) Thomas Crow of Tuckaseegee thanked the outgoing Board members for their good work over the past four years and stated the ordinances and regulations adopted a few years ago were not responsible for the current economic situation.

(b) Carl Iobst of Cullowhee wished good fortune to the outgoing Board members.

(c) Marie Leatherwood of Sylva thanked the Board for the ordinances which had nothing to do with job losses and requested the outgoing members work hard in their private lives to keep the ordinances in effect.

(4) BOARD COMMENTS:

(a) Commissioner Massie stated he appreciated working with all the Board members.

(b) Commissioner Shelton stated he feels a sense of gratitude for being in a position to serve the county for the past four years. The ordinances were never about slowing or stopping growth and everyone wants the county to grow and prosper, but the county was facing unprecedented growth and he just wanted to lay a framework for the county to grow in a sustainable way.

(c) Chairman McMahan stated he has been honored to serve the people of Jackson County for the past eight years. He thanked county employees for their cooperation and hard work throughout the years. The legacy of being able to put \$1 million per year in the county's bank account for the past nine years reflects favorably on the leadership of the Board and Mr. Westmoreland. He offered his services to the incoming Board.

There being no further business, Commissioner Shelton moved to adjourn the meeting. Commissioner Jones seconded the Motion. Motion carried and the meeting adjourned at 6:15 p.m.

Attest:

Approved:

Evelyn B. Baker, Clerk to Board

Brian Thomas McMahan, Chairman

