

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

Adopted this the 18th day of June, 2015.

George W. Wooten, Budget Officer

Darlene Fox, Finance Director

JACKSON COUNTY

FY 2015-2016 APPROVED BUDGET

TABLE OF CONTENTS

LETTER TO THE BOARD OF COMMISSIONERS....1

BUDGET MESSAGE....6

BUDGET ORDINANCE....15

BUDGET SUMMARY....4

DEBT SUMMARY....58

DEPARTMENTAL DESCRIPTIONS AND GOALS....34

EXPENSE BY COUNTY SHARE....5

FINANCIAL INFORMATION....54

GOVERNMENT SUMMARY....10

MISSION STATEMENT....13

ORGANIZATION CHART....14

POSITION SUMMARY....62

REVALUATION BUDGET PLAN....53

GENERAL FUND

SUMMARY....63

REVENUES....66

Administration....76

Adult Day Care....104

Aging....103

Airport Authority....89

Alcohol....100

Ambulance/Rescue Squad 87
Animal Shelter 93
Appalachian Women's Museum 90
Arts 110
Awake-Child Advocacy 106
Cashiers Chamber of Commerce 90
Cashiers Recreation 109
Cashiers Recreation Center 109
Cashiers Swimming Pool 109
Cashiers Well 90
Central Services 80
Circles of Hope 106
Code Enforcement 86
Community Development 90
Community Table 106
Computer and Information Service 80
Congregate & Home Delivered Meals 104
Conservation 91
Contingency 110
Cooperative Extension 91
Court Facilities 79
Cullowhee Revitalization 90
Elections 79
Emergency Food and Shelter 104
Emergency Management 85
Family Resource Center 90

Finance 77
Fire 86
Fontana Regional Library 107
Forestry 89
GIS/Mapping 78
Garage 81
Gathering Table 106
Good Samaritan Clinic 100
Governing Body 76
Grounds Maintenance 82
Health 92
Housekeeping 82
Human Resources 76
Human Services-Other 106
Jackson County Cemetery 90
Jackson County Chamber of Commerce 90
Jackson County Farmer's Market 90
Jail 84
Legal 79
Library 107
Maintenance 81
Mountain Mediation Services 106
Mountain Projects 106
Planning 89
Professional Services 83
Public Schools 106

Public Works....81
R.E.A.C.H. 106
Recreation 107
Recreation Center.... 108
Register of Deeds....79
Senior Citizen Services....106
Sheriff 83
Sheriff Grants....85
Smoky Mountain Center....100
Smoky Mtn. Senior Games....106
Social Services....101
Social Services-Indian Reservation 102
Soil and Water....91
Southwestern Commission....90
Southwestern Community College 107
Southwestern NC RC&D....92
State of Franklin....106
Swimming Pool.... 108
Sylva Garden Club....90
Tax Administration....78
Tax Collections....77
Transfers to Other Funds 110
Transportation....87
Veteran's Service....105
Webster Enterprises....106
Youth Services....105

CAPITAL RESERVE FUND 20 111

SCHOOL CAPITAL RESERVE FUND 21 112

EMERGENCY TELEPHONE FUND 22 113

ECONOMIC DEVELOPMENT FUND 23 114

REAL PROPERTY REVALUATION FUND 25 115

COMMUNITY DEVELOPMENT FUND 26 116

LAW ENFORCEMENT FUND 27 117

CONSERVATION/PRESERVATION/REC FUND 28 118

FIRE SERVICE DISTRICT TAX FUND 29 119

DEBT SERVICE FUND 30 120

CLEAN WATER REVOLVING LOAN FUND 41 122

ECONOMIC DEVELOPMENT REVOLVING LOAN FUND 42 123

CAPITAL PROJECTS FUND

PROJECT ORDINANCES:

RECREATION FUND 45 125

EMERGENCY MANAGEMENT FUND 46 128

GREENWAY PROJECT FUND 47 132

ECONOMIC DEVELOPMENT ENTERPRISE FUND 64 136

SOLID WASTE ENTERPRISE FUND 65 137

GREEN ENERGY PARK ENTERPRISE FUND 66 140

AIRPORT AUTHORITY FUND 78 143

JACKSON COUNTY BOARD OF COMMISSIONERS

County Manager: George W. Wooten

BRIAN McMAHAN, Chairman | MARK JONES, Vice Chairman | BOYCE DEITZ, Commissioner | CHARLES ELDERS, Commissioner | VICKI GREENE, Commissioner

May 18, 2015

Jackson County Board of Commissioners
Justice and Administration Building
401 Grindstaff Cove Road
Sylva, NC 28779

Dear Commissioners:

The FY 15-16 budget is presented to you for consideration. The compilation of this budget is a joint effort between the county manager, finance office, department heads and external agencies who have requested funding consideration. I am most appreciative of the time and effort that has been devoted by the Commissioners in reviewing requests and listening to budget presentations. All budget preparations and presentations have been an open and transparent process.

In keeping with past budgets, the FY 15-16 budget is balanced using the same proposed tax of $.28 per $100 of property value. This tax rate has remained unchanged since July 1, 2008; however, with the upcoming implementation of revaluation in 2016 and the anticipated reduction in property values, the FY 16-17 tax rate will most likely require an upward adjustment to be revenue neutral. The FY 15-16 budget projects new property increases of $104,153,959; however, most of the revenue from this increase in the tax base will be offset by anticipated legislation that will remove our opportunity to tax non-tribal members for business improvement and business personal property located on tribal lands. Overall, sales tax revenues are increasing and this budget includes a projected annual increase of 7%. Other revenues have been adjusted where appropriate.

The proposed budget does include a one-step increase for all full time employees of Jackson County which equates to approximately 2%. In addition, a longevity plan structured after the Town of Sylva's plan and 2.5 days of bonus leave are also proposed. There are several proposed position reclassifications based upon salary surveys within the region and comparably sized counties that is prepared by the Director of Human Resources. Our fringe benefit package will remain constant including the cost of health insurance. We will continue to monitor and compare our salary structure against peer counties and the region to maintain a salary plan that is market competitive.

Included in the proposed budget are 9.475 new FTE positions. The largest increase of new positions (3.20) is associated with the Sheriff's department and Justice Center security improvements and the

Phone: 828-631-2295 • FAX: 828-631-2208 • Email: JacksonCoMgr@jacksonnc.org
401 Grindstaff Cove Road, Suite A-207, Sylva, NC 28779

implementation of a single point of entry. We have included partial positions at the Aging Center (.275) to expand the hours of operation at the Cashiers Senior Center, a .5 position in the Health Department to manage the community garden project, and a .5 social worker positon at DSS to offset increase work demands. A new planner and a .5 administrative position are included in the Planning Department. Public Works will receive a new general utility worker to address increasing building maintenance needs and a .5 housekeeping position to assist with cleaning county facilities in Cashiers. The Green Energy Park will receive two .5 positions to assist with marketing and equipment maintenance. Finally, a county attorney position is included in the budget in the event the decision is made to change from a contract basis to a full time employment basis.

The proposed budget addresses the current expense needs of the Jackson County Schools. At the request of the School Board, a tentative allocation of $700,000 for current expenses has been set aside in the budget to protect the elimination of first grade teacher assistants. Following the close of the fiscal year, the Commissioners and School Board will jointly evaluate the level of school fund balance to determine if the school fund balance is sufficient to partially or fully fund the teacher assistant positions. Either way, funds will be available to protect these positions from elimination. The Jackson County Schools have developed a five year capital plan and the funding request for year one of this plan totals $4,288,038. The proposed Jackson County budget includes a tentative capital allocation of $2,366,510. Since part of the proposed funding is from the school capital reserve fund balance, the final fund balance will not be known until the close of the fiscal year. The new appropriation and school capital reserve fund balance will be made available to the School Board who will establish the priorities for capital funding and allocate the funds accordingly. Overall, the FY 15-16 budget provides funding to increase public schools in the amount of $2,150,510 or 27.8%.

Southwestern Community College will receive current expenses in the amount of $1,897,481 and capital outlay in amount of $311,161 which reflects the amounts requested. This reflects an increase of $215,565 (10.85%) over the FY 14-15 allocation. Since FY 10-11, the current expense budget for SCC has increased on an annual basis by $521,137.

Funding for the Fontana Regional Library is proposed at $1,149,309. This is an increase of $46,145 or 4.2%. In addition, during the FY 14-15 budget year, a special capital allocation ($145,000) was provided by the Board to construct an addition to the Cashiers Library.

Most non-profit organizations allocations have not changed from their current allocation. Increases are proposed for ARF, CatMan, and Cashiers Humane Society to support their efforts in spay and neutering of the animals in their possession. The single largest increase is for the Good Samaritan program to fully fund the Nurse Case Management Program. New funding requests were received from Appalachian Women's Museum, Christmas Connection, and CURVE. The budget does not include funds for the operating costs of these entities; however, funds have been set aside to serve as the local match for grants they may receive.

Budgets for fire departments, rescue squads and for the Harris Hospital EMS has increased by 2% and the Glenville Cashiers EMS increased by 4%. Anticipating the implementation of a fire service tax in the Cashiers and Highlands Fire Districts the funds that have heretofore been appropriated to the Cashiers and Highlands Fire Departments have been set aside in a reserve account for future fire department building needs. We currently have requests from both Savannah Fire Department and Cullowhee Fire Department for new buildings.

As has been the practice for the past four years, we will consolidate all capital requests into a single line and await the completion of the FY 14-15 audit before releasing funds for departmental capital needs. This will assure that the county fund balance has not been negatively impacted by the FY 14-15 operations. This budget also proposes a $1,000,000 transfer into the capital reserve fund for future county capital building needs and $500,000 into the conservation, preservation, recreation capital reserve fund for greenway and recreation projects. Finally, transfers are proposed to fund revaluation, economic development, Green Energy Park, and to provide a reasonable contingency for the unexpected, salary adjustments, and departmental capital outlay.

We would ask that the Commissioners call for a budget hearing on Thursday, June 4th to allow any public comment about the budget. A copy of the proposed budget will be placed on the website and available for inspection in the county manager's office and finance director's office. By statute, the budget must be approved on or before July 1, 2015 and we expect the Board will be ready to take action at the June 18th meeting. Over the past couple of months, we have had detailed discussions in our work sessions about the budget and I believe the budget represents the desires of the Board and will serve the citizens of Jackson County very well. We would be glad to respond to questions or provide any additional information you may request.

Sincerely,

Chuck Wooten
County Manager

JACKSON COUNTY
FY 2015-2016 APPROVED BUDGET
BUDGET SUMMARY

FUND	AMOUNT
GENERAL FUND	56,235,009
CAPITAL RESERVE FUND	1,404,000
SCHOOL CAPITAL RESERVE FUND	734,371
EMERGENCY TELEPHONE FUND	485,238
ECONOMIC DEVELOPMENT FUND	135,845
REVALUATION FUND	333,333
COMMUNITY DEVELOPMENT FUND	234,203
LAW ENFORCEMENT FUND	12,500
CONSERVATION/PRESERVATION/REC FUND	500,000
FIRE SERVICE DISTRICT TAX FUND	1,117,865
DEBT SERVICE FUND	3,857,676
CLEAN WATER REVOLVING LOAN FUND	16,780
ECONOMIC DEVELOPMENT REVOLVING LOAN FUND	45,511
ECONOMIC DEVELOPMENT ENTERPRISE FUND	91,248
SOLID WASTE ENTERPRISE FUND	3,286,176
GREEN ENERGY PARK ENTERPRISE FUND	189,111
AIRPORT AUTHORITY FUND	89,268
SUBTOTAL BUDGET:	$ 68,768,134
LESS INTERFUND TRANSFERS:	(6,703,841)
TOTAL APPROVED BUDGET:	$ 62,064,293

GENERAL FUND EXPENSE BY COUNTY SHARE - FY 2015-2016 BUDGET

Dept Code	Department	Expense	Revenue	County Share	County %
5911	Public Schools	$ 7,781,907.00	$ 955,700.00	$ 6,826,207.00	87.72%
4310	Sheriff/Jail	$ 5,820,114.00	$ 745,712.00	$ 5,074,402.00	87.19%
4240	Public Works	$ 3,776,183.00	$ -	$ 3,776,183.00	100.00%
9830	Debt Service	$ 3,857,676.00	$ 1,141,879.00	$ 2,715,797.00	70.40%
5110	Health	$ 4,663,768.00	$ 2,020,753.00	$ 2,643,015.00	56.67%
5921	Community Colleges	$ 2,208,842.00	$ -	$ 2,208,842.00	100.00%
5310	Social Services	$ 7,352,304.00	$ 5,170,787.00	$ 2,181,517.00	29.67%
4340	Fire	$ 1,501,759.00	$ -	$ 1,501,759.00	100.00%
4370	Ambulance/Rescue Squad	$ 1,552,545.00	$ 170,000.00	$ 1,382,545.00	89.05%
6120	Recreation	$ 1,899,193.00	$ 640,060.00	$ 1,259,133.00	66.30%
6110	Library	$ 1,121,831.00	$ -	$ 1,121,831.00	100.00%
9900	Contingency	$ 1,073,116.00	$ -	$ 1,073,116.00	100.00%
9830	Capital Reserve	$ 1,000,000.00	$ -	$ 1,000,000.00	100.00%
4330	Emergency Management	$ 986,509.00	$ 35,834.00	$ 950,675.00	96.37%
5390	Department on Aging	$ 1,105,470.00	$ 276,643.00	$ 828,827.00	74.98%
4352	Code Enforcement	$ 1,232,286.00	$ 404,625.00	$ 827,661.00	67.16%
4141	Tax Administration	$ 693,481.00	$ 1,000.00	$ 692,481.00	99.86%
4210	Computer and Information	$ 645,066.00	$ -	$ 645,066.00	100.00%
4130	Finance	$ 577,902.00	$ 52,500.00	$ 525,402.00	90.92%
9830	Conservation/Pres/Rec	$ 500,000.00		$ 500,000.00	100.00%
4170	Elections	$ 428,794.00	$ 6,500.00	$ 422,294.00	98.48%
4520	Transportation	$ 941,383.00	$ 601,459.00	$ 339,924.00	36.11%
9830	Real Property Revaluation	$ 333,333.00	$ -	$ 333,333.00	100.00%
4120	Administration	$ 287,224.00	$ -	$ 287,224.00	100.00%
4110	Governing Body	$ 279,878.00	$ -	$ 279,878.00	100.00%
4140	Tax Collections	$ 271,635.00	$ -	$ 271,635.00	100.00%
4910	Planning	$ 297,328.00	$ 51,750.00	$ 245,578.00	82.59%
4150	Legal	$ 225,000.00	$ -	$ 225,000.00	100.00%
9830	Green Energy	$ 178,461.00	$ -	$ 178,461.00	100.00%
4960	Cooperative Extension	$ 158,769.00	$ 2,500.00	$ 156,269.00	98.43%
4142	GIS/Mapping	$ 153,756.00	$ -	$ 153,756.00	100.00%
4200	Central Services	$ 187,000.00	$ 41,000.00	$ 146,000.00	78.07%
4125	Human Resources	$ 144,799.00		$ 144,799.00	100.00%
4930	Community Development	$ 133,145.00	$ -	$ 133,145.00	100.00%
5210	Smoky Mountain Center	$ 123,081.00	$ -	$ 123,081.00	100.00%
4960	Conservation	$ 172,227.00	$ 51,563.00	$ 120,664.00	70.06%
5820	Veterans	$ 102,904.00	$ 1,452.00	$ 101,452.00	98.59%
5841	Other Human Services	$ 158,289.00	$ 57,409.00	$ 100,880.00	63.73%
9830	Economic Development	$ 100,000.00		$ 100,000.00	100.00%
4750	Cooperative Forestry Program	$ 79,650.00	$ -	$ 79,650.00	100.00%
5830	Youth Services	$ 146,164.00	$ 100,867.00	$ 45,297.00	30.99%
4530	Airport Authority	$ 31,000.00	$ -	$ 31,000.00	100.00%
4263	Professional Services	$ 25,000.00	$ -	$ 25,000.00	100.00%
5840	Senior Citizens Services	$ 22,150.00	$ -	$ 22,150.00	100.00%
6151	Arts Council	$ 10,000.00	$ -	$ 10,000.00	100.00%
5260	Alcohol	$ 7,036.00	$ -	$ 7,036.00	100.00%
4160	Court Facilities	$ 57,840.00	$ 57,840.00	$ -	0.00%
5370	Social Services-Indian	$ 632,622.00	$ 632,622.00	$ -	0.00%
5391	Emergency Food & Shelter	$ 10,871.00	$ 10,871.00	$ -	0.00%
9830	School Capital Reserve	$ 734,371.00	$ 734,371.00	$ -	0.00%
3311	Payment in Lieu of Taxes	$ -	$ 115,872.00	$ (115,872.00)	
3839	Miscellaneous	$ -	$ 148,260.00	$ (148,260.00)	
4180	Register of Deeds	$ 451,347.00	$ 652,500.00	$ (201,153.00)	-44.57%
3837	ABC Distribution	$ -	$ 449,900.00	$ (449,900.00)	
3324	Medicaid Hold Harmless	$ -	$ 932,770.00	$ (932,770.00)	
3325	Sales Tax	$ -	$ 6,953,162.00	$ (6,953,162.00)	
3181	Ad valorem Tax Revenue	$ -	$ 33,016,848.00	$ (33,016,848.00)	
	TOTAL GENERAL FUND:	**$ 56,235,009.00**	**$ 56,235,009.00**	**$ -**	

FY 2015-2016 BUDGET

In accordance with G.S. 159, the Local Government Budget and Fiscal Control Act, the proposed budget for the fiscal year beginning July 1, 2015 and ending June 30, 2016, is hereby presented for your consideration and approval. The Budget Hearing has been set for Thursday, June 4, 2015 at 5:30 p.m. in Room A201 of the Jackson County Justice and Administration Building. A public notice has been published in accordance with all the requirements of G.S. 159-12; as well as other State and Federal requirements.

PERSONNEL

A 2% step increase and longevity pay for county employees as of July 1, 2015, to be paid in December, are included in the proposed budget. Also, each employee will receive 2.5 days of bonus leave to be used during the fiscal year. A travel stipend of $2,600 per year has been included for the Commissioners, and special meeting pay increased to $75 per meeting.

An increase of 9.475 positions are included in the proposal. Legal-1; Maintenance-1; Housekeeping-.5; Sheriff-3.2; Planning-1.5; Health-.50; DSS-.50; Aging-.275; Green Energy-1.

EDUCATION

PUBLIC SCHOOLS

The current expense request made by the Board of Education was $7,526,227. No increase has been recommended for the current expense operations. The one year operational supplement in the amount of $422,592 has been proposed to remain for an additional year.

The capital outlay appropriation to the Board of Education includes 40 percent of the Article 40 and 60 percent of the Article 42 Sales Tax. The capital outlay request has been funded at $235,000, technology at $400,000, and an additional amount of $320,700 for the One to One project. The Debt Service requirement for school projects is funded at $1,773,637. Lottery proceeds in the amount of $247,362 have been included to cover the debt requirements of the Fairview Kindergarten project. An additional $734,371 is recommended to transfer to School Capital Reserve.

SOUTHWESTERN COMMUNITY COLLEGE

Southwestern Community College current expense is recommended at $1,897,481. The capital outlay appropriation is proposed at $311,361.

DEBT SERVICE FUND

Debt Service requirements have decreased by 28.45%. The proposed debt payment is $3,857,676. No new debt has been included.

FEES AND RATES

The mileage rate is set to remain at 50.5 cents per mile.

Hospital/Dental Insurance Rates

Type	Medical Rates	Employee Bi-weekly	Dental Rates	Employee Bi-weekly
Individual	$744.13		$22.79	
Employee/Child	$950.75	$95.36	$44.11	$ 9.84
Employee/Children	$1,049.93	$141.14	$56.19	$15.41
Employee/Spouse	$1,049.93	$141.14	$56.19	$15.41
Family	$1,159.74	$191.82	$78.67	$25.79

The maximum out-of-pocket limit remains at $3,000 for individual and $6,000 for family. Co-insurance for out-of network remains at 40%. Beginning January 1, 2013, tobacco users will no longer be grandfathered. Drugs under the plan will be covered through a Formulary. The wellness program will remain in effect.

Recreation Center Fees and Charges

	Individual		Family		Senior	
12 Visit Pass	45.00		75.00		30.00	
Monthly	37.00		60.00		20.00	
6 Month	170.00		200.00		85.00	
Year	280.00		330.00		140.00	
Wellness Discount County employee Emergency services staff 6 month Year	 85.00 140.00		 100.00 165.00		Employees/Emergency services staff are eligible for the employee rates or the senior rate, not both.	
Gymnasium	2 hour rental		Full		75.00	
Meeting Room	1 room		One Hour		15.00	
Meeting Room	2 rooms		One Hour		25.00	
Meeting Room	All		One Hour		30.00	
Nursery	$5.00 per hour		10 visits-$32.00			
Personal Training	1 Session $35.00	5 Sessions $150.00	10 Sessions $275.00	Assessment $35.00		
Softball/Baseball Field	Day Weekend	$75 per field $200 per field	Portable fence-$100		Portable mound-$50	
Andrews Park	Tent		Power Hookup		Full Hookup	
Camper - $50 per day or $300 week	Resident $10	Non-resident $12	Resident $12	Non-resident $14	Resident $14	Non-resident $16
Corporate Rates	20% Discount on 6 month and yearly passes		$25.00 initiation fee		Must have 7 employee memberships	
Picnic Shelter	½ day $20.00		Full day $40.00			

Pool Fees and Charges

Daily Adm	Family Season Pass	Individual Season Pass	Swim Lessons	Pool Parties
$3.00 Under 4 is free	$150.00	$80.00	$30.00/6 Lessons	$80.00/2 hrs $10.00 per guard hour

Senior Center Participant Fee Schedule

	Daily Admission	Monthly Pass Holder	6 Month Pass Holder	Annual Pass Holder
Individual	$1.00	$15.00	$50	$100
Family	$2.00	$20.00	$75	$150

Permitting and Code Enforcement Fees

Land Development Permits – (includes Erosion Control Plan Review)	**Fees**
New Single Family-(up to ½ acre of land disturbance)	$50.00
Light Commercial- (up to 10,000 sq. ft. per structure and one acre of disturbance)	$125.00
Large Commercial-(> than 10,000 sq. ft. and up to two acres of disturbance	$250.00
Manufactured Home-(New site with < ½ acre of disturbance)	$30.00
Manufactured Home-(Being placed on previously existing site)	N/C
Additions-(Exceeding 500 sq. ft.)	$30.00
Additions-(< 500 sq. ft.)	N/C
Additional land disturbance-Exceeding the acreage maximums listed above:	
Up to one acre extra	$100.00 extra fee
One to three acres extra	$200.00 extra fee per acre
Three to five acres extra	$300.00 extra fee per acre
Five or more acres extra	$500.00 extra fee per acre
Building Permits-(For all fees below, multiply total fee x 1.3 for commercial structures)	
New Single Family Structure-(up to 1,000 sq. ft. – trades included)	$300.00 Plus $0.33 per sq.ft. over 1,000 sq. ft.
Additions, Remodels, Detached Garage, Accessory Buildings-(up to 500 sq. ft.)	$150.00 Plus $0.25 per sq.ft. over 500 sq. ft
Shell Building (Shell Only-No Trades or Interior Partitions) – (up to 1,000 sq. ft.)	$200.00 Plus $0.15 per sq.ft. over 1,000 sq.ft.
Manufactured Home-Singlewide	$100.00
Manufactured Home-Doublewide or Triplewide	$200.00
Trade Permits-(Electrical, Mechanical, Plumbing-per trip)	$70.00
Decks, Porches, as additions-up to 300 sq. ft. per level plus $0.15 per sq. ft. over 300 sq. ft.	$100.00 per story or level
Miscellaneous Permits	$70.00
Demolition Permits	$50.00
Change of contractor	$50.00
Reinstate Expired Permit	$50.00
Re-inspection fee	$70.00
Penalty for beginning work without required permits	Double the Permit Fee
Fire Inspection Fees	
Fireworks Display	$300.00
Tent Permits	$75.00
Foster Homes and Day Cares	No Charge
ABC Alcohol Sales Building and Fire Inspection	$150.00
Business License Fire Inspections for Town of Sylva	$70.00
Flood Damage Prevention Permits	
Residential or Commercial	$100.00
Mobile Home Parks	
Class I (2-11 Units)	$75.00
Class II (12-24 Units)	$125.00
Class III (25 or more Units)	$250.00
Off Premise Signs	
Single Face	$100.00
Double Face	$200.00
Illuminated-(Add to either single or double face for electrical permit)	$91.00

Planning Fees

Family Subdivision		N/C
Minor Subdivision		$50 plus $20 per lot or structure
Major Subdivision		$250 plus $50 per lot or structure
Final Plat		$100 plus $10 per lot or structure
Vested Right Review-Minor		$20 per lot or structure
Vested Rights Review-Major		$50 per lot or structure
Telecommunications –New Tower		$5,000
Telecommunications-Colocation		$2,500
New tower escrow		$3,000
Colocation escrow		N/C
Cashiers Development Permit		$50
US 441 Development Permit		$50

Health-Water Testing Performed by NC Public Health State Laboratory

Requested Test on Well/Water	Charge
Full Panel	$125
Iron Bacteria	$40
Sulfur/Sulfate Bacteria	$40
Inorganic Panel	$100
Nitrate	$45
Nitrite	$45
Pesticides	$85
Herbicides	$100
Petroleum Products	$100
Volatile Organic Chemicals (VOC's)	$100
Fluoride (Requested by MD,Dentist)	$45
Lead/Copper	$45

Solid Waste Fund Fees

Disposal Fees	
Household-One Bedroom	$ 63 per household
Two and three Bedrooms	$ 84 per household
Four Bedrooms	$105 per household
Five or more Bedrooms	$125 per household
Business	$ 53 per business
C&D Tipping Fee	
Sylva	$ 64 per ton
Cashiers	$ 64 per ton
C&D-Concrete and Brick	
Sylva	$ 64 per ton
Cashiers	$ 64 per ton
C&D-Yard Waste	$ 31 per ton
MSW	
Sylva	$ 64 per ton
Cashiers	$ 64 per ton

PROPERTY VALUATION

The property valuation is estimated at $11,587,417,759. The tax rate is proposed to remain at $.28 per $100 valuation.

* *

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized in the accounting period when they become susceptible to accrual (i.e., when they are "measurable" and "available") to pay the liabilities of the current period. In addition, expenditures are recorded when the related fund liability is incurred, if measurable, except for unmatured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The County's budget is adopted as required by the North Carolina General Statutes. An annual budget ordinance is adopted for the General, Special Revenue and Enterprise Funds. All annual appropriations lapse at fiscal year end. Project ordinances are adopted for the Capital Projects Funds and for certain Special Revenue Fund types. All budgets are prepared using the modified accrual basis of accounting.

The County has the following fund categories:

GOVERNMENTAL FUNDS - General, Special Revenue Funds, Capital Projects Funds

PROPRIETARY FUNDS – Enterprise Fund

FIDUCIARY FUNDS – Agency Funds

JACKSON COUNTY

Jackson County is located in the southwestern mountains of North Carolina. It is bordered by the states of South Carolina and Georgia, and surrounded by Macon, Swain, Haywood and Transylvania counties. The County consists of 491 square miles of beautiful mountains, fertile valleys and rolling foothills with altitudes ranging to 6,450 feet. It is situated between the Blue Ridge Parkway and the Great Smoky Mountains.

The governing board consists of five members serving four-year terms. The Chairman is elected at large, with no district residency requirement. Each part-time Commissioner must reside in a district and are elected at large.



Pictured left to right – Commissioners McMahan, Elders Deitz, Greene, Jones
George W. Wooten, County Manager

Chairman	Brian McMahan
District 1	Charles Elders
District 2	Boyce Deitz
District 3	Vicki Greene
District 4	Mark Jones

District 1-Barkers Creek, Dillsboro, Greens Creek, Qualla
District 2-Scotts Creek I, II, III, North and South Sylva
District 3-Cullowhee, Savannah, Webster
District 4-Canada, Caney Fork, Cashiers, Hamburg, Mountain, River

Jackson County Government consists of twenty-three separate departments. Our citizens demand, and our organization delivers a very high level of service. The departments work very hard to raise the quality of life of this community even as growth adds to these challenges.

Jackson County's population grew by 21.6% from 2000 to 2010 and by 50.0% from 1990 to 2010. The County's rate of growth between 2000 and 2010 was the fastest of 16 western North Carolina counties. Between 2000 and 2010, the population density increased from 67.5 to 82.02 persons per square mile.

POPULATION									
CENSUS	**1990**	**2000**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
Jackson County	26,846	33,124	35,627	35,752	36,245	37,982	38,251	38,337	40,271
Density (persons per sq.mile)	54.7	67.5	72.6	72.8	73.8	77.4	77.9	78.08	82.02

Township data indicates that the unincorporated areas of the County continue to exhibit the fastest rate of growth. The population of the Cullowhee Township increased by 47% between 2000 and 2010, and has almost doubled since 1970. It is the most populous township in the County, with 23.4% of the County's population. As the home of Western Carolina University, Cullowhee Township has the potential for continued uncontrolled growth and development without proper planning, assistance, and guidance. The Barkers Creek Township's population grew by 152% between 1970 and 2010 and the population of the Qualla Township increased by 98.6% during this period. These townships are located within the US 441 corridor, which has experienced and will continue to experience growth due to location and availability of infrastructure. Development guidelines are in place to direct growth and development in this area. The total County population increased by 86.5% during the period 1970 – 2010.

POPULATION GROWTH BY TOWNSHIP					
TOWNSHIPS	**1970**	**1980**	**1990**	**2000**	**2010**
Barkers Creek	730	953	1,013	1,539	1,839
Canada	449	425	403	552	640
Caney Fork	443	605	597	712	738
Cashiers	610	966	1,099	1,678	1,974
Cullowhee	4,885	5,954	5,771	6,411	9,428
Dillsboro	772	1,069	940	1,271	1,527
Greens Creek	525	584	876	1,009	1,429
Hamburg	828	1,023	1,269	1,572	1,738
Mountain	224	235	235	433	492
Qualla	3,102	3,823	4,352	5,288	6,161
River	618	800	764	1,107	1,359
Savannah	827	908	816	1,162	1,495
Scotts Creek	1,484	1,476	1,585	1,930	2,094
Sylva	4,800	5,433	5,291	6,076	6,671
Webster	1,296	1,590	1,834	2,381	2,686
TOTALS:	21,593	25,811	26,846	33,121	40,271

DISTRIBUTION OF POPULATION BY RACE Per 2010 Census		
	Jackson County	State
White	82.5%	66.8%
Black	2.5%	21.6%
Asian or Pacific Islander	0.9%	2.0%
American Indian	10.6%	1.3%
Hispanic Origin, any race	2.8%	7.7%
Other races	0.7%	0.6%

While the County's population is primarily white, it does have a much higher percentage of American Indian residents than does the state of North Carolina as a whole. This reflects the location of the Qualla Boundary, home of the Eastern Band of the Cherokee, partially within Jackson County. The percentage of other racial groups living in the County is significantly lower than for the State as a whole.

Jackson County's primary employment sectors are Public Administration, Education, Health Services, Trade, Transportation, and Utilities, Leisure and Hospitality, and Professional and Business Services. High employment in these sectors reflects the role of education, health care, tourism, and government services in the County's economy. The current per capita personal income is $21,014 (2013) compared to the State average of $25,284 (2013). The unemployment rate in Jackson County is 6.4 percent (Mar 2015) versus the State average of 5.4 percent (Mar 2015).

Listed below are the ten largest employers in Jackson County

NAME	NUMBER OF EMPLOYEES	INDUSTRY
Western Carolina University	1875	Education
Harris Regional Hospital	780	Health Services
Jackson County Public Schools	600	Education
Southwestern Community College	500	Education
Jackson County	468	Public Administration
Aramark Campus, Inc.	440	Leisure and Hospitality
Wal-Mart Associates, Inc.	284	Trade, Transportation, Utility
NC Department of Transportation	184	Public Administration
Lowe's Companies	130	Trade, Transportation, Utility
Smokey Mountain Center	54	Health Services

JACKSON COUNTY BOARD OF COMMISSIONERS

MISSION STATEMENT

To represent the best long-term interests of all citizens of Jackson County by providing effective leadership and clear direction.

BELIEFS

We will act with honesty and responsibility as stewards of the resources of Jackson County.

We value the thoughts of our citizens and employees and commit to listen and respond appropriately to their concerns and ideas.

We believe it is our obligation to make informed decisions by carefully studying the issues and seeking to understand relevant information.

We have confidence in the employees of Jackson County. We will provide them with clear direction and accountable authority to deliver quality services.

We believe it is in the best interest of our citizens to work cooperatively with local municipalities and other governing bodies.

As representatives, we believe that it is incumbent upon us to act as ambassadors to and for our citizens, building pride in Jackson County.

We believe, in order to serve the best long-term interest of our citizens, we must clearly articulate a vision for the future of Jackson County.

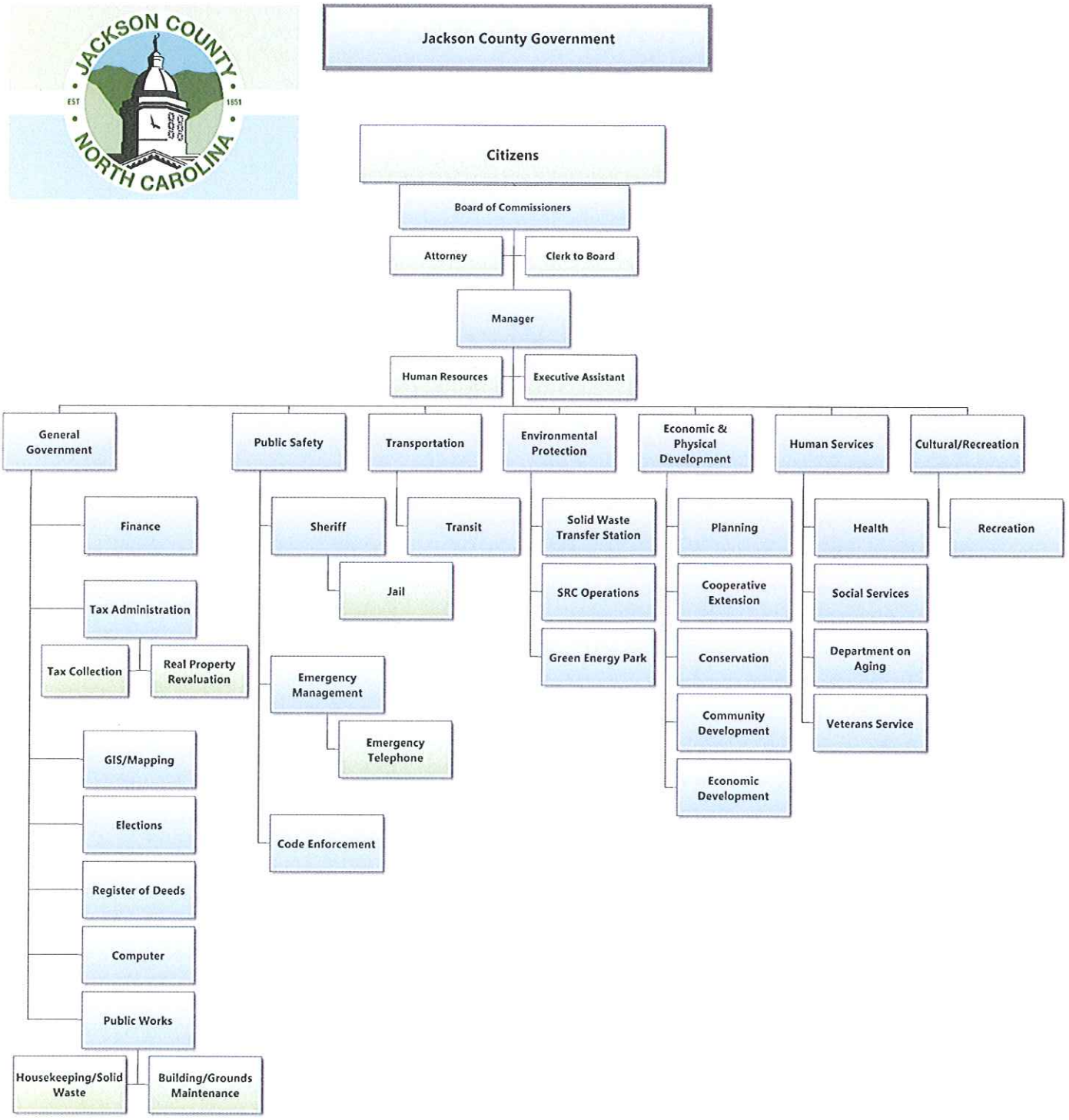
VISION

Fostered by a sense of community and solid foundation for economic growth and prosperity, our citizens enjoy a quality of life that ranks Jackson County as a preferred community.

Our family oriented neighborhoods reflect our commitment to the safety, health, and quality of life of our citizens. In a spirit of community, our citizens are proactive partners in building an environment rich in culture, history, and opportunity.

Our investment in systems and policies to attract business development compatible with our resources, environment, and vision contributes to our economic vitality and the corporate commitment to our county.

Our educated workforce is positioned to participate in the success and take advantage of the opportunities of our thriving community.


Jackson County Government
Citizens
Board of Commissioners
Attorney
Clerk to Board
Manager
Human Resources
Executive Assistant
General Government
Public Safety
Transportation
Environmental Protection
Economic & Physical Development
Human Services
Cultural/Recreation
Finance
Tax Administration
Tax Collection
Real Property Revaluation
GIS/Mapping
Elections
Register of Deeds
Computer
Public Works
Housekeeping/Solid Waste
Building/Grounds Maintenance
Sheriff
Jail
Emergency Management
Emergency Telephone
Code Enforcement
Transit
Solid Waste Transfer Station
SRC Operations
Green Energy Park
Planning
Cooperative Extension
Conservation
Community Development
Economic Development
Health
Social Services
Department on Aging
Veterans Service
Recreation

JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2015-2016

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, 2015 and ending June 30, 2016 in accordance with the following summary and its schedules:

SUMMARY	APPROPRIATIONS
General Fund	$ 56,235,009
Capital Reserve Fund	1,404,000
School Capital Reserve Fund	734,371
Emergency Telephone Fund	485,238
Economic Development Fund	135,845
Revaluation Fund	333,333
Community Development Fund	234,203
Law Enforcement Fund	12,500
Conservation Preservation Rec Fund	500,000
Fire Service District Tax Fund	1,117,865
Debt Service Fund	3,857,676
Clean Water Revolving Loan Fund	16,780
Economic Development Revolving Loan Fund	45,511
Economic Development Fund	91,248
Solid Waste Enterprise Fund	3,286,176
Green Energy Park Enterprise Fund	189,111
Airport Authority Fund	89,268
Subtotal Budget	$ 68,768,134
Less: Interfund Transfers	(6,703,841)
TOTAL BUDGET:	**$ 62,064,293**

Section 2: That for said fiscal year there is hereby appropriated out of the General Fund the following:
Code: 11-4000

SUMMARY	APPROPRIATIONS
Governing Body	279,878
Administration	287,224
Human Resources	144,799
Finance	577,902
Tax Collections	271,635
Tax Administration	693,481
GIS/Mapping	153,756
Legal	225,000
Court Facilities	57,840
Elections	428,794
Register of Deeds	451,347
Central Services	187,000
Computer Information Services	645,066
Public Works-Adm	51,374
Public Works-Central Garage	151,768
Public Works-Maintenance Division	1,656,585
Public Works-Housekeeping Division	941,673
Public Works-Grounds Division	974,783
Professional Services	25,000
Sheriff	3,936,643
Jail	1,770,971
Sheriff-Grants	112,500
Emergency Management	986,509
Fire	1,501,759
Code Enforcement	1,232,286
Ambulance/Rescue Squad	1,552,545
Transportation-Administration	190,605
Transportation-Operating Expenses	498,074
Transportation-Capital Outlay	6,977
Transportation-Elderly Disabilities Grant	245,727
Airport Authority	31,000
Forestry	79,650
Planning	297,328
Community Development	133,145
Cooperative Extension	158,769
Conservation	172,227
Health Services	4,663,768
Other Services-SMMH	123,081
Alcohol	7,036
Social Services-Administration	4,263,813
Social Services-Other Services	3,088,491
Social Services-Indian Reservation	632,622

Department On Aging	590,104
Emergency Food & Shelter	10,871
Congregate & Home Del. Meals	382,488
Adult Day Care	111,878
Senior Center	21,000
Veteran's Service	102,904
Youth Services	146,164
Senior Citizens Services	22,150
Other Human Services	158,289
Public Schools-Current Operations	6,826,207
Public Schools-Capital Outlay	955,700
Community College-Current Operations	1,897,481
Community College-Capital Outlay	311,361
Library	1,121,831
Recreation	954,527
Swimming Pool	105,393
Recreation Center-Cullowhee	274,906
Cashiers Recreation	267,013
Cashiers Swimming Pool	36,132
Recreation Center-Cashiers-Glenville	261,222
Arts	10,000
Transfers To Other Funds	6,703,841
Contingency	1,073,116
TOTAL:	$ 56,235,009

Section 3: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing General Fund appropriations:
Code: 11-3000

SOURCES	**AMOUNT**
Prior Year Taxes	1,200,000
Prior Year Taxes-MV	50,000
Ad Valorem Taxes	30,536,348
Motor Vehicle Taxes	2,000
Vehicle Rental Taxes	17,500
NCVTS-Vehicle Tax	750,000
Penalties & Interest	450,000
NCVTS-Interest	5,500
Collection Fees	5,500
Video Programming Distribution	72,500
TVA-Recreation	950
Payment in Lieu of Taxes	115,872
Nantahala Forest	128,000
Medicaid Hold Harmless	932,770
Tax Refund-Sales & Use Tax	4,430,787

Tax Refund-Schools Art 40 40%	1,029,176
Tax Refund-General Art 40 60%	1,543,765
Tax Refund-Schools Art 42 60%	1,355,412
Tax Refund-General Art 42 40%	903,610
Sales & Use Tax Refund	75,000
Juvenile Crime Prevention	100,867
VOCA-AWAKE-Child Advocacy	57,409
Land Records/Internet Fees	1,000
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	10,000
Cashiers Permit Fees	3,500
Subdivision Review Fees	10,000
441 Corridor Fees	500
Court Facility Fees	57,340
Court Facility Fees Interest	500
Election Fees	6,500
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	21,600
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	60,000
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	21,152
Sheriff-Misc	3,200
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	360,000
Homeowners Recovery Fund	500
ABC Permit Fee	2,000
Off Premise Sign Fees	250
Erosion Control Fees	9,500
Erosion Control Penalty	250
Land Development Fees	24,000
Mobile Home Park Fees	125
Floodplain Permit Fees	500
Fire Inspection Fees	2,500
Plat Review Fees	5,000
Ambulance Fees-GCRS	170,000
Section 18 Administration	160,255
Section 18 Capital	6,279
NC DOT 10-ED-060 Elderly	100,000
NC DOT 10-ED-060 Capital	43,234
NC DOT 10-ED-060 Macon	2,402
Older American Act Title III	18,311
Donations-Cost Share TI	1,300
Public Fares	5,800
Nursing/Rest Home Fees	2,500
Trolley Fares	6,500
Elderly 5310 Fares	7,000
Employment Fares	1,000
Program Income	1,500
Employment Trans Program	10,079
NCDOT-EDTAP	55,553
NCDOT-RGP	54,746
Contracts-DSS Medical Transportation	110,000
Contracts-Vocational Rehab	15,000
Safe Roads Act	4,000
Conservation Education	2,500
Soil Conservation-Matching Share	33,563
State of NC	4,000
Duke Energy	14,000
Vaccine Fees	60,000
State Aid To County	80,336
Donations-Child Health	500
Donations-Adult Health	100
Health Promotion	26,882
Donations-Diabetes	100
Donations-BCCP	500
Donations-Prenatal	1,000
Sports Exams	1,000
Child Exams	1,500
SafeKids	300
Breast & Cervical Cancer Program.	35,700

WiseWoman Project	10,160
WIC Program	165,432
BF Peer Counselor	9,256
Maternal Health	57,982
Child Health	12,770
Family Planning	158,707
Other Receipts-Family Planning	15,000
Car Seat Safety Program	1,000
Local Prenatal Support	7,500
Local Perinatal Support	1,000
Other Receipts-Comprehensive	185,000
Child Services Coordination	3,450
CSC CC4C	82,368
Breastfeeding Promotion	9,210
Immunization Action Program	10,606
School Health Nurse Program	50,000
Diabetes Regional Consultant	15,000
Diabetes Building Capacity	1,000
Environmental Health Fees	100,000
Food & Lodging Fees	14,500
Food & Lodging Env Health	4,000
Well Inspection Fees	15,000
Pool Inspection Fees	6,000
EH Water Samples	8,000
Comm/Non-Community Water Supply	22,500
Animal Adoption Fees	15,000
Animal Clinic Fees	100
Animal Shelter Donations	1,500
Ancillary Services	40,000
PCM Medical Asst Program	80,117
Local Title XIX Child Health	1,200
Local Title XIX Family Planning	15,000
Bioterrorism	27,168
Adolescent Pregnancy	75,000
STD Meds	2,500
Communicable Disease	10,514
Smart Start	129,010
Cost Settlement Funds	150,000
County Wellness Clinic	163,273
Donations-Community Garden	200
TANF	2,389
Women's Health Services	10,373
Child Fatality	419
Tuberculosis	2,391
TB Medications	540
HIV	500
Community Garden-Sale of Tshirts	200
Active Routes to School	120,000

State-Federal Administration	2,541,440
Medicaid Payback	3,000
Special Assistance Refund	500
IV-D Fees	6,000
IV-D Collections	20,000
IV-D Incentive	15,000
IV-E Foster Care	62,101
WAFFA Payback	500
State Foster Care	57,500
Adoption Assistance	23,400
Adoption Fees	2,000
Crisis Intervention	170,249
LINKS	9,650
Duke Energy	11,900
Duke Energy Shareholder	63,892
Progress Merger	384
Sale of Equipment	1,000
NC Health Choice Fees	10,000
Special Child Adoption	115,569
Transportation Reimbursement	246,000
Helping Each Member Cope	9,519
Progress Energy Neighbor	1,068
DCD Child Care Subsidy	1,625,866
Low Income Energy Assistance	174,249
Administration State-Federal	396,344
Transportation Reimbursement	44,240
Medicaid Payback	300
Crisis Intervention	4,000
WAFFA Payback	500
State-Federal IV-E Foster Care	30,825
State Foster Care	156,413
Home & Community Care Block	186,178
Meals-Donations and Fees	20,000
Animal Meal Donations	450
Liquid Supplements	2,000
Mtn Area Health Ed Grant	1,400
Project Care-Donations & Fees	3,000
Community Resource Conn	4,500
Cashiers Senior Center	2,000
Senior Center General Purchase	11,500
Aging Donations	2,200
Caring Hands-Donations & Fees	1,500
SHIIP/Senior Care	4,492
Adult Day Care-DSS	4,123
Adult Day Care-Client Donation	8,000
Adult Day Care-Meal Donation	4,000
Emergency Food / Shelter	6,000
Adult Day Care-CACFP	3,100

Dining Room Rental	2,000
Emergency Food & Shelter	10,871
Senior Center	10,200
Veteran's Service	1,452
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
Womens Volleyball	2,450
Co-Rec Volleyball	2,975
Church Volleyball	1,400
Adult Flag Football	2,560
Church Softball	4,800
Church Basketball	3,400
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	42,875
Andrews Park	28,000
Shelter Rental	6,000
Fee/Charges	1,000
Challenger Soccer Camp	500
Ski Lessons	6,500
Family Funday	1,500
Pumpkin Patch	400
Senior Games	1,500
Pilot Program-Nursery Fees	2,500
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	10,000
Park Concessions	4,500
Donations	6,000
Donations-Greenways	1,000
Donations-Cashiers	2,500
Cashiers Well Service Fees	13,500

Register of Deeds-Revenues	350,000
Register of Deeds-Receipts	260,000
Register of Deeds-Marriage License	8,500
Register of Deeds-Technology	28,000
R.O.D.-Rev-Conveyance Tax Adm	6,000
Investment Earnings	25,000
Copy Machine	34,500
Fax Machine/Copies	500
Rents	52,210
Vending Machines	2,000
Sale of Fixed Assets	40,000
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
Other Miscellaneous Revenue	30,000
TTA Administration	16,000
Airport Administration	14,500
TOTAL:	$ 56,235,009

Section 4: That for said fiscal year there is hereby appropriated out of the Capital Reserve Fund the following:
Code: 20-9000

EXPENDITURES	APPROPRIATIONS
Designated for Future Approp.	1,000,593
Designated-CSB	403,407
TOTAL:	$ 1,404,000

Section 5: It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Capital Reserve Fund appropriations:
Code: 20-3000

SOURCES	AMOUNT
Transfer from General Fund	1,000,000
Investment Earnings	593
Fund Balance	403,407
TOTAL:	$ 1,404,000

Section 6: That for said fiscal year there is hereby appropriated out of the School Capital Reserve Fund the following:
Code: 21-5000

EXPENDITURES	APPROPRIATIONS
School Capital Reserve	734,371
TOTAL:	$ 734,371

Section 7: It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing School Capital Reserve Fund appropriations:
Code: 21-3000

SOURCES	AMOUNT
Transfer from General Fund	734,371
TOTAL:	$ 734,371

Section 8: That for said fiscal year there is hereby appropriated out of the Emergency Telephone Fund the following:
Code: 22-4000

EXPENDITURES	APPROPRIATIONS
Salaries & Wages	118,729
Social Security Contribution	7,362
Retirement Expense	8,395
Hospitalization Insurance	23,008
Unemployment Insurance	543
Workman's Compensation	2,285
Medicare Tax	1,722
Supplies	3,305
Travel	1,500
Telephone	100,000
Postage	50
Repairs & Maintenance Equipment	12,000
Training	3,000
Lease	30,000
Insurance-Professional Liability	250
Capital Outlay	48,089
Contracted Services	125,000
TOTAL:	$ 485,238

Section 9: It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Emergency Telephone Fund appropriations:
Code: 22-3000

SOURCES	AMOUNT
State of NC 911	485,238
TOTAL:	$ 485,238

Section 10: That for said fiscal year there is hereby appropriated out of the Economic Development Fund the following:
Code: 23-4000

EXPENDITURES	APPROPRIATIONS
Salaries & Wages	73,866
Social Security Contribution	4,580
Retirement	5,223
Hospitalization Insurance	9,203
Unemployment Insurance	217
Workman's Compensations Ins	218
Medicare Tax	1,071
Vehicle Supplies	1,000
Office Supplies	1,200
Travel	5,782
Telephone	1,200
Postage	100
Marketing	15,500
Insurance	200
Dues and Subscriptions	1,485
Contracted Services	5,000
Sponsorships	10,000
TOTAL:	$ 135,845

Section 11: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Economic Development Fund appropriations:
Code: 23-3000

SOURCES	AMOUNT
Video Production Contribution	10,000
Investment Earnings	350
Transfer from General Fund	100,000
Fund Balance	25,495
TOTAL:	$ 135,845

Section 12: That for said fiscal year there is hereby appropriated out of the Real Property Revaluation Fund the following:
Code: 25-4000

EXPENDITURES	APPROPRIATIONS
Salaries & Wages	123,982
Board of E&R Expense	8,500
Social Security Contribution	7,687
Retirement Expense	8,766
Hospitalization Insurance	25,769
Retiree Insurance	10,902
Unemployment Compensation	608
Workman's Compensation	1,642
Medicare Tax	1,798
Vehicle Supplies	5,500
Office Supplies	4,500
Travel	2,500
Telephone	2,000
Postage	15,000
Repairs & Maint Equipment	1,500
Repairs & Maint Vehicles	1,500
Software Maint & License	2,100
Contracted Services	101,079
Insurance-Vehicle	3,000
Capital Outlay	5,000
TOTAL:	$ 333,333

Section 13: It is estimated that the following Real Property Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Real Property Revaluation Fund appropriations:
Code: 25-3000

SOURCES	AMOUNT
General Fund Contribution	333,333
TOTAL:	$ 333,333

Section 14: That for said fiscal year there is hereby appropriated out of the Community Development Grant Fund the following:
Code: 26-4000

EXPENDITURES	APPROPRIATIONS
Retiree Insurance	9,203
Rehabilitation	214,000
Emergency Repairs	11,000
TOTAL:	$ 234,203

Section 15: It is estimated that the following Community Development Grant Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Community Development Grant Fund appropriations:
Code: 26-3000

SOURCES	AMOUNT
NC Div Comm Asst	225,000
Fund Balance	9,203
TOTAL:	$ 234,203

Section 16: That for said fiscal year there is hereby appropriated out of the Law Enforcement Fund the following:
Code: 27-4000

EXPENDITURES	APPROPRIATIONS
Part time Wages	7,500
Capital Outlay	5,000
TOTAL:	$ 12,500

Section 17: It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Law Enforcement Fund appropriations:
Code: 27-3000

SOURCES	AMOUNT
Federal Forfeitures	7,500
Fund Balance	5,000
TOTAL:	$ 12,500

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

EXPENDITURES	APPROPRIATIONS
Conservation Preservation	500,000
TOTAL:	$ 500,000

Section 19: It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Conservation Preservation Recreation Fund appropriations:
Code: 28-3000

SOURCES	AMOUNT
Transfer from General Fund	500,000
TOTAL:	$ 500,000

Section 20: That for said fiscal year there is hereby appropriated out of the Fire Service District Tax Fund the following:
Code: 29-4000

EXPENDITURES	APPROPRIATIONS
Cashiers-Glenville Fire	1,067,865
Highlands Fire	50,000
TOTAL:	$ 1,117,865

Section 21: It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Fire Service District Tax Fund appropriations:
Code: 29-3000

SOURCES	AMOUNT
Fire Tax-Cashiers-Glenville Fire Service District	1,067,865
Fire Tax-Highlands Fire Service District	50,000
TOTAL:	$ 1,117,865

Section 22: That for said fiscal year there is hereby appropriated out of the Debt Service Fund the following:
Code: 30-9000

EXPENDITURES	APPROPRIATIONS
DSS,Adm Principal	169,776
Cashiers Library Principal	263,989
Cashiers/Webster Principal	442,754
Aging Facility Principal	278,067
Jackson Library/SCC Principal	616,439
DSS,Adm Interest	2,157
Cashiers Library Interest	29,937
Cashiers/Webster Interest	70,299
Aging Facility Interest	52,075
Jackson Library/SCC Interest	158,546
SMH #3 Principal	212,516
Fairview K Principal	217,580
SMH #4 Principal	369,838
SMH Gym, Fine Arts, BR Locker Principal	666,667
SMH #3,DSS,ADM Interest	2,699
Fairview K Interest	34,547
SMH #4 Interest	41,940
SMH Gym, Fine Arts, BR Locker Interest	227,850
TOTAL:	$ 3,857,676

Section 23: It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Debt Service Fund appropriations:
Code: 30-3000

SOURCES	AMOUNT
Transfer from General Fund	3,857,676
TOTAL:	$ 3,857,676

Section 24: That for said fiscal year there is hereby appropriated out of the Clean Water Revolving Loan Fund the following:
Code: 41-4000

EXPENDITURES	APPROPRIATIONS
Watershed Assoc Tuck River	16,780
TOTAL:	$ 16,780

Section 25: It is estimated that the following Clean Water Revolving Loan Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Clean Water Revolving Loan Fund appropriations:
Code: 41-3000

SOURCES	AMOUNT
Fund Balance	16,780
TOTAL:	$ 16,780

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

EXPENDITURES	APPROPRIATIONS
Reserve of Economic Development	45,511
	$ 45,511

Section 27: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Economic Development Fund appropriations:
Code: 42-3000

SOURCES	AMOUNT
Balsamwest Principal	1,550
Jackson Paper Interest	5,482
Jackson Paper Principal	24,128
540 Broadcasting Interest	1,842
540 Broadcasting Principal	12,509
TOTAL:	$ 45,511

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

EXPENDITURES	APPROPRIATIONS
Utilities	1,600
Repairs & Maintenance	69,648
Insurance	20,000
TOTAL:	$ 91,248

Section 29: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Economic Development Fund appropriations:
Code: 64-3000

SOURCES	AMOUNT
540 Broadcasting Interest	2,498
540 Broadcasting Principal	19,460
Donations	200
Rents-Sunrise Sun-Pip Tomatoes	21,090
Rents-Consolidated Metco, Inc.	48,000
TOTAL:	$ 91,248

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

EXPENDITURES	APPROPRIATIONS
Transfer Station Operations	764,542
SRC Operations	2,188,924
Dillsboro Landfill Monitoring	41,500
Misc. Solid Waste Management Tasks	5,178
Debt Service	286,032
TOTAL:	$ 3,286,176

Section 31: It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Solid Waste Fund appropriations:
Code: 65-3000

SOURCE	AMOUNT
Solid Waste Disposal Fees	1,799,926
Solid Waste Disposal Fees-Prior Year	90,000
Construction & Demolition Tipping Fees	505,000
MSW Disposal Fees	550,000
Private Hauler Fees	2,000
LCID Tipping Fees	35,000
C&D Tipping Fees-Cashiers	44,000
MSW Tipping Fees-Cashiers	20,000
NC Solid Waste Disposal Tax	28,000
Scrap Tire Fee	45,450
White Goods Tax	13,000
Electronics Tax	2,800
Interest	34,000
Sale of Mulch	5,000
Sale of Recycled Materials	70,000
Sale of Recycled Metal	42,000
TOTAL:	$ 3,286,176

Section 32: That for said fiscal year there is hereby appropriated out of the Green Energy Park Fund the following:
Code: 66-4000

EXPENDITURES	APPROPRIATIONS
Salaries & Wages	96,584
Social Security Contribution	5,988
Retirement Expense	6,828
Hospitalization Insurance	9,203
Unemployment Insurance	496
Workman's Compensation	1,859
Medicare Tax	1,401
Office Supplies	2,000
Class Supplies	6,000
Blacksmith Supplies	1,000
Travel	1,500
Telephone	2,000
Postage	175
Utilities	7,000
Advertising & Printing	3,000
Repairs & Maint Equipment	12,000
Contracted Services	27,777
Disposal Fees	1,000
Dues & Subscriptions	300
Special Events	3,000
TOTAL:	$ 189,111

Section 33: It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Green Energy Park Fund appropriations:
Code: 66-3000

SOURCE	AMOUNT
General Fund Contribution	178,461
Rents	5,000
Gallery Commission	1,500
Donations	150
Registration Fees	4,000
TOTAL:	$ 189,111

Section 34: That for said fiscal year there is hereby appropriated out of the Airport Authority Fund the following:
Code: 78-4000

EXPENDITURES	APPROPRIATIONS
County Administration	14,000
Legal	2,000
Professional Services	6,718
Supplies	2,000
Miscellaneous	1,500
Travel	4,000
Telephone	2,000

Postage		50
Utilities		4,500
Fuel Purchases		18,000
Repairs		13,600
Maintenance/Grounds Maintenance		3,200
Advertising & Promotion		2,500
Insurance		6,000
Capital Outlay Equipment		2,000
Contracted Services		7,200
TOTAL:	$	89,268

Section 35: It is estimated that the following Airport Authority Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Airport Authority Fund appropriations:
Code: 78-3000

SOURCE	AMOUNT
Fuel Sales	20,500
US Cellular	14,768
Hanger/Tie Down Rentals	23,000
Transfer from General Fund	31,000
TOTAL:	$ 89,268

Section 36: That for said fiscal year the tax rate is hereby set at $.28 per $100.00 valuation of property listed for taxes as of January 1, 2015. This rate is based on a total valuation of property for the purpose of taxation of $11,587,417,759 and an estimated collection rate of 96.37%.

Section 35:7 The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2015, and ending June 30, 2016, 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 38: 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 39: 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 40: 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 41: 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 42: 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 43: 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 44: 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 18th day of June, 2015.

Brian Thomas McMahan, Chairman
Jackson County Board of Commissioners

Boyce Deitz, Commissioner

Charles Elders, Commissioner

Vicki Greene, Commissioner

Mark R. Jones, Commissioner

JACKSON COUNTY, NC
Seal
1851

ATTEST:

(SEAL)

Angela M. Winchester, Clerk to Board

Jackson County Government Departmental Descriptions and Goals

General Government

Administration

The Administration Department houses the County Manager, Clerk to the Board, and the Administrative Assistant. The County Manager is responsible for the administration of the county's solid waste plan, personnel policy, capital projects, budget preparation and analysis, and overall management of all general government departments. The County Manager implements and oversees the policies of the Board of Commissioners, serves as the liaison between the County and municipalities and communities.

Departmental goals for FY 2015-2016:

1. Implement and maintain a fiscally responsible annual budget.
2. Control the cost of the solid waste disposal and implement plans for future solid waste management.
3. To maximize the use of technology within the departments to better serve governmental functions and the citizens.
4. Recruit and retain the most qualified candidates and employees and continue to seek ways to promote career growth and employee efficiency.
5. Keep the public abreast of the services and functions of county government through the media and public presentations.

Human Resources

The Human Resources Department provides centralized support to County leadership, departments, employees and prospective employees in the areas of employee relations, recruitment and retention, position classification and compensation, performance management, staff development and training, policy development and interpretation, compliance with state and federal employment laws, and benefits administration.

Departmental goals for FY 2015-2016:

1. Collaborate with each department to strategize employee and departmental needs as it relates to the HR function.
2. Revise the County's Human Resources Manual (personnel policy) and provide county-wide training on its contents.
3. Develop and implement organizational policies to establish consistent work standards, performance expectations and provide equitable treatment for all employees.
4. Develop a procedural manual for the department.
5. Implement a performance management program that (1) evaluates each employee's job performance, (2) recognizes exemplary performance, and (3)

identifies knowledge, skill and training gaps and/or performance standards to be addressed.

6. Improve upon the new employee orientation model by leveraging technology use to streamline new hire paperwork completion and more efficiently educating new employees about County operations, policy and benefit offerings.
7. Conduct an internal classification and salary study of benchmark positions to establish market competitiveness.
8. In coordination with Department Heads, review and revise job descriptions as needed.
9. Design and implement a communication plan targeted to keep employees informed regarding their benefits, policy revisions, staff recognition, County events, safety highlights and other pertinent and valuable material.
10. Work to reestablish the Workplace Safety Committee.
11. Collaborate with the Workplace Safety Committee to revise and produce an up-to-date Workplace Safety Handbook and coordinate various training opportunities to educate employees about safety in the workplace.

Finance

The Finance Department provides efficient and effective administration to the fiscal affairs of the County in compliance with State law and Federal regulations and in conformity with generally accepted accounting principles.

Departmental goals for FY 2015-2016:

1. Communication among departments will be promoted and encouraged.
2. Accurate financial information will be made easily and readily available to departments.
3. Transactions will be processed quickly and accurately.
4. The general ledger, primary document for financial operations of the county, will be kept current and accurate.
5. Appropriate and innovative procedures will be designed to meet customer needs.
6. Financial reports will be issued accurately and on schedule.
7. Safeguard financial assets and maximize investment earnings.
8. Provide financing for capital projects in the most economical manner.
9. Adhere to contractual requirements in grants and capital project reporting.

Tax Collection

The Tax Collections Department collects current and delinquent taxes on real estate, personal property, motor and rental vehicle taxes.

Departmental goals for FY 2015-2016:

1. Increase the current and delinquent tax collection rates.

2. Upgrade the Tax Collector's website to Sturgis' Version 5 software. The new version will contain all the current features plus mobile optimization for tax bills for ease of use for smartphones and tablets. Also, the upgrade will include an option for E-Check payments for a fee of $.50 (fifty cents) per transaction.
3. Install a payment drop box outside the building to allow taxpayer's to drop off payments before and after office hours, and also so taxpayers do not have to enter the building once the security measures for the justice center are in place.

Tax Administration

The Tax Administration Department consists of three different divisions which are Land Records/Mapping, Appraisal/Revaluation, and Assessment. Work is performed in all divisions based upon North Carolina General Statute requirements.

Departmental goals for FY 2015-2016:

Real Property Appraisal/Revaluation

1. Delivery a complete and successful real property revaluation project, mailing notices by mid-January 2016.
2. Become dependent on computing tablet technology for field personnel by not taking a hardcopy packet out into the field.
3. Maintain required N.C. State certification hours for staff
4. Complete all building permit follow up work (new construction by January 1st)

Personal Property/Assessment

1. Complete the second half of the inaugural cycle of the N.C. Tax and Tag System
2. Conduct one or two educational work sessions for local businesses about how to list Business Personal Property.
3. Maintain required N.C. certification hours for staff

Land Records/Mapping

1. Maintain all deed activity work to within three days of recording dates
2. Work on "clean-up" of areas throughout the county, that require some review of accuracy.

GIS Department

Departmental goals for FY 2015-2016:

1. Complete Phase 2 of Environmental Health's data collection strategy by combining data from ROK Technology's permitting software with feature collected by the Specialist by GPS.
2. Establish an intranet and internet mapping presence with an in house product. Interactive maps would be published for specific topics and made available securely for planners, Commissioners', etc. Examples of product would be

interactive web maps for fire districts, parks and recreation and Adopt A Highway for Public Works.

3. Establish a GPS/GIS addressing strategy.

Elections

The Board of Elections Office is governed by a state appointed three-member board with an appointed Director whom is responsible for all office and election functions. The County Board of Elections is overseen by the State Board of Elections and mainly funded by the County where the office is located. This office conducts all federal, state, county, and municipal elections in Jackson County. Administration responsibilities include oversight of voter registration, voting locations, voting equipment, election staff and legal requirements. The County Board of Elections' daily duties involve maintenance of voter, campaign reporting and election records.

Departmental goals for FY 2015-2016:

1. Fully utilize current resources and obtain additional resources, such as additional office staff and office space in Cashiers, for complete implementation of new election laws in 2016.
2. Maintain high standards of elections in Jackson County, such as voting machine maintenance, record management and audits, customer service, training, voter education, improved website presence and accessibility.
3. Continue to implement the use of OVRD voting software at all Precincts. Jackson County Board of Elections successfully tested OVRD in five precincts for the November, 2012 elections, which improved Election Day efficiency. Additional hardware may need to be purchased.
4. Continue to implement Jackson County Precinct Official Certification program, to ensure that workers are fully educated and able to fulfill their duties as required by law. Also increase Jackson County Precinct pay, so it is more in line with current rates in other NC counties.
5. Implement the current law that requires voters to show acceptable photo ID when voting in person. This includes securing and training enough qualified staff and precinct workers to properly handle the procedures and following policies.

Register of Deeds

The office of Register of Deeds is responsible for the recording, indexing, and storage of all events that take place in Jackson County, including births, deaths, military discharges, and land record documents. The office also issues marriage licenses.

Departmental goals for FY 2015-2016:
Implementation of E-Recording by Simplifile in the Register of Deeds Office.

E-Recording is the process of recording documents via the internet. This process is easier, faster and less expensive than current methods. Studies have shown that E-Recording cuts down on recording time by more than 65%.

Process of using E-Recording:

1. Send – Submitters electronically prepare or scan, upload and submit documents through a web-based service for recording.
2. Receive – The County receives the documents electronically for processing.
3. Review – Documents are reviewed by the county. If errors are found, the document is rejected and returned back to the submitter for correction.
4. Record – After the records have been reviewed and approved, with one click documents will be processed, stamped, and officially recorded with the county.
5. Returned – The County returns the stamped, recorded documents back to the submitter electronically, notifying them that the documents have been recorded. Fees are automatically calculated and deposited into the county's bank account.

Computer

The Computer Department provides computer maintenance, programming, and networking services to all departments within Jackson County Government.

Departmental goals for FY 2015-2016:

1. Provide hardware support for network components.
2. Provide software and technical support to the departments.
3. Obtain additional technical training.
4. Develop a disaster recovery system and increase the security of the overall operation.

Permitting and Code Enforcement

The Permitting and Code Enforcement Department is completing its third year providing a centralized location for permitting and inspection services to the construction and development community. During the past three years the department completed the tasks of combining staffs and offices for building inspections, erosion control, flood plain management, plat review, and fire inspections into centralized offices in Sylva and Cashiers. We have also established procedures and infrastructure to provide a "one-stop" location for the public to apply for all development permits. The county now provides two Permit Centers in Sylva and Cashiers. A project was undertaken to develop a new centralized permitting system for the county as part of the consolidation. This system is complete for issuing permits and the mobile inspections phase is complete for building inspections. The new operating model has provided customers with easier access to county staff and information.

Department Goals for 2015-2016

1. Complete the development and implementation of the permitting software system to link all departments involved in construction and development in Jackson County.
2. Establish and refine mobile computing capabilities for erosion control officers to provide more timely and accurate inspections.
3. Continue to develop our follow-up survey system to allow each end user of the department's services to provide anonymous feedback on the ease of use of our

services. These surveys will be offered to all contractors and tradespeople and also to each individual after they have received a certificate of occupancy from our office.

4. Continue the development of our multi-departmental, multi-agency commercial plan review team to provide for more centralized and streamlined permitting of large projects.
5. Complete renovations to the Cashiers office to bring the office up to current codes, eliminate obstacles to accessibility, and provide a better customer experience.
6. Increase public access to information through completion of the software system's public access portal.
7. Continue to review all procedures to eliminate duplication and unnecessary delays for the public.

Public Works

The Jackson County Department of Public Works, in accordance with sound practices, accountability and compassion, strives to plan, construct, operate, maintain and implement infrastructure and program needs for the citizens of Jackson County, in compliance with adopted policies and procedures.

Housekeeping

The Housekeeping Department is responsible for the cleaning and general maintenance of all county buildings.

Departmental goals for FY 2015-2016:

1. Create the best working environment possible among all county employees.
2. Hire the best-qualified persons for new job openings.
3. Keep all buildings as clean as possible with staff and equipment furnished by Commissioners.
4. Keep all equipment maintained and up to date according to cleaning needs.
5. Keep all equipment, chemicals and work places safe above and beyond OSHA requirements.

Building Maintenance

The Building Maintenance Department performs preventive maintenance on all mechanical systems of County owned facilities. Duties of this department include painting, repairing or replacing doors, partitions, or windows, structural repairs, and repairing parking lots. Maintenance personnel make and erect road signs on all secondary roads.

Departmental goals for FY 2015-2016:

1. Establish a continuing education program to keep employees current on expanding technologies in maintenance.
2. Upgrade existing high maintenance mechanical systems in the older buildings.
3. Dedicate more time for preventive maintenance.

Grounds Maintenance

The Grounds Maintenance Department is responsible for the maintenance and landscaping of all county grounds, school grounds, and recreation and park facilities. Additional duties include seasonal snow and leaf removal.

Departmental goals for FY2015-2016:

1. Maintain the highest degree of safety for employees and residents using county facilities.
2. Maintain quality and equipment.
3. Keep high level employee morale.
4. Show professionalism in the quality of work.
5. Enhance and develop landscaping plans for county properties.

Garage Maintenance

The Garage Maintenance Department is responsible for maintaining all county owned vehicles. Duties also include welding and fabrication of additional needed equipment.

Departmental goals for FY 2015-2016:

1. Continued efficiency and thoroughness in maintaining the vehicle fleet.
2. Maintain up-to-date technology regarding vehicle fleet.

Solid Waste & Recycling

The Jackson County Solid Waste & Recycling Department works to promote environmentally sound activities and to provide a clean, safe and efficient program for the management, collection, reduction, recycling and disposal of solid waste.

Departmental goals for FY 2015-2016:

1. Continue the CAP program at closed Dillsboro landfill.
2. Increase recycling amounts.

Public Safety

Sheriff's Office

The Sheriff is the chief law enforcement officer for the County and is created under the North Carolina Constitution and is constitutionally mandated. The Sheriff operates within all three branches of the criminal justice system: law enforcement, the courts, and corrections. Sheriff Chip Hall was elected as the Sheriff of Jackson County in 2014 and was sworn in as the Sheriff on December 1, 2014. The Office of the Sheriff has multiple responsibilities and functions with the following duties: routine patrols, traffic enforcement, varied criminal investigations, filing of reports related to crimes, drug enforcement, court security, issuance of gun permits, registration and monitoring of sex offenders, service of warrants for arrest, service of civil processes, extradition of prisoners, housing of persons arrested and awaiting trial, housing of sentenced

inmates serving less than 180 days, garnishment and sale of assets as directed by the court, housing of violators of child support enforcement, detainment and transportation of involuntary commitments. The Office of Sheriff in Jackson County also maintains School Resource Officers, an Inmate Work Crew, a DARE Program, a tactical response team, youth alcohol awareness programs, and a vast array of other essential law enforcement duties. Sheriff's deputies arrest over 1200 persons per year for a wide variety of civil and criminal charges. The Sheriff's Civil Process deputies serves over 2000 civil papers per year and patrol officers serve over 2000 criminal papers per year. More than 3200 incident reports are filed a year with the Sheriff's Office for a multitude of criminal offenses. In excess of 1800 persons in Jackson County currently have concealed weapon permits issued by the Sheriff's Office along with issuing more than 500 handgun purchase permits. Deputies are conducting over 20,000 community patrols throughout Jackson County along with making over 20,000 community contacts annually. The Sheriff's Office annually responds to over 20,000 various events across Jackson County as call volumes steadily increase with additional population and tourism. The Sheriff works closely with local, state, federal and tribal jurisdictions to best serve the citizens of Jackson County.

Departmental goals for FY 2015-2016:
As the County is posed to increase safety and security in and around the Justice Center, the daily needs of our communities in Jackson County still exist. The Sheriff's Office is committed to addressing the full needs of the community all while still resolving the need for additional security at the Justice Center. The needs associated with the increased security are reflected in this fiscal year's goals while still balancing other needs associated with continuing to provide exemplary service. The Sheriff's Office continues to balance the needs of each community with the resources available within our given budget. However, additional positions are needed to provide further services to our citizens, which they deserve. An anticipated expansion of administrative services for the Southern portion of Jackson County is crucial to this goal of expanded services. The Sheriff's Office intends to provide similar services in Southern Jackson County as we do in our primary office in Sylva. Burdens placed upon administrative staff are often not contingent upon duties assigned internally, but demands from the public for increased gun permits and concealed weapon permits. In addition to administrative staff, we also must provide our communities with adequate coverage and provide a safer work environment for our dedicated deputies, detention officers, and staff. This can be accomplished with the addition of an investigator; two patrol deputies, and a detention officer. An additional set of funding related to overtime to help on shift coverage and the coverage of special events is needed. Our investigations have double in recent years along with overall call volumes skyrocketing for our uniformed patrol deputies. Currently, one detention shift is short one officer for full coverage. The addition of one detention officer can practically eliminate shift shortages. Furthermore, the detention center, which was occupied in 2003, is in need of further security enhancements as well as continuing maintenance requirements in order to stay abreast with changing technologies related to security. The outdated analog camera system was practically out of date when the facility became occupied. The facility which can house up to 74 inmates is typically at maximum capacity for our female offenders and in need of additional housing. Any

additions to the detention facility should include a multipurpose room that can be utilized by the resources available to our housed inmate population through programs such as the Jail Chaplaincy, drug treatment services, and local mental health providers. Our schools and children continue to remain a significant priority as related to the ever increasing need to provide a deputy at each school to address potential threats, provide a positive role model, and overall deter potential criminal activity at our schools. The current school resource officers in place at several schools in the county have provided a great model from which to proceed providing parents and students with the necessary safety in which to learn.

Emergency Management Office

1. This office consists of the following: Emergency Management, Fire Marshal, 911 Communications and the 911 Addressing Offices.
2. These offices play a significant role in the preparedness of the safety and welfare of the citizens of Jackson County. Whatever the emergency, whether it be man-made, natural or every day emergency, it affects the person calling.
3. The Emergency Management Office, Fire Marshal's Office, 911 Addressing Office, EOC Center and the 911 Telecommunications Offices are now located at the new Jackson County Emergency Management Complex at 1620 US 441 South, Sylva, NC 28779.

Departmental goals for FY 2015-2016:

Emergency Management

1. Coordinate, advise and assist political subdivisions, businesses and the populace in the County regarding emergency management procedures, programs and policies. Develop plans relative to the County Emergency Operations Plan (EOP) in support of public health and safety.
2. To insure maximum survival and early notification of citizens in the event of a natural or man-made emergency/disaster using resources, such as CodeRed and text alert messaging software.
3. To create a Special Needs Registry for citizens who are physically challenged in some capacity, so that when emergency situations occur, the Emergency Management Office would know who and where they are located. Would see that all people in the Special Registry database would be contacted.
4. To insure the preparedness of the County and local governments as well as other public agencies to respond to and recover from a natural or man-made emergency/disaster.
5. To assist County residents in incorporating concepts of emergency/disaster preparedness in schools, educational instructions and public information programs.
6. To increase public awareness concerning home safety, storm safety, etc. through a public awareness program.

Fire Marshal

1. To continue to operate under the guidelines of the Jackson County Fire Prevention Ordinance.
2. To inform the public through educational instruction and public awareness programs in regards to home fire safety and fire prevention within the County.
3. To assist County Fire Departments (7) in obtaining or maintaining lower insurance ratings within their individual fire districts.
4. To work with the Emergency Management Director in the response and recovery of emergency/disaster situations.
5. To assist local Fire Departments with origin and cause investigations of suspicious fires, in conjunction with local and state law enforcement agencies.

911 Communications Center

1. The 911 Communications Center strives to create and maintain a model 911 Center to achieve the highest level of public confidence through continuous improvement, training and exceptional levels of professionalism and dedication to public service.
2. The 911 Communications Center will provide effective, efficient and professional public safety communications between the public and the public safety agencies.
3. To provide communications support to local and regional law enforcement, fire and EMS agencies by delivering the most appropriate, timely and safe response to calls for service from citizens.

911 Addressing

1. Continue to perform daily E-911 functions (i.e., addressing, database maintenance, GPS mapping of private roads, new subdivisions, etc.)
2. Will provide new 911 addresses after a building permit application has been received in our office for a new home or business structure.
3. To coordinate with the Public Service Answering Point (PSAP) in maintaining the best possible data to assure the proper handling of al 911 calls received from landline phones, wireless phone and VOIP phones.

Transportation

Transit

The Transit Department is a program supported by Jackson County and the Public Transportation Division of the North Carolina Department of Transportation, under the Community Transportation Program. Jackson County provides route service to the following providers: Jackson County Department of Social Services, Jackson County Department on Aging, Jackson County Health Department, Webster Enterprises, Mountain Projects, Vocational Rehabilitation, Southwestern Community College,

Meridian Mental Health Services, Services for the Blind, Harris Regional Hospital, Sylva Dialysis, Veteran's Hospital and Area Nursing Centers.

Service to the general public is provided daily. Same day trips are accepted when possible, but a 24 hour notice for local service and a 48 hour notice for out of county service are requested. A zoned fare brochure is available to the general public.

Jackson County Transit also operates a deviated fixed route which includes businesses and housing facilities in the Sylva, Webster and Dillsboro areas. This service operates daily from 7am until 5pm. Persons who use this service may purchase monthly passes or books of 20 passes at discounted rates. Individuals also have an option of paying as they board at $ 1.00 per boarding. Brochures and route maps are available to the public.

Service for senior citizens is provided daily and weekly. This includes door to door service for shopping, medical appointments, banking, bill pay, field trips and the nutrition program sponsored by the Department on Aging.

Departmental goals for FY 2015-2016:

1. Maintain a strong driver training and standards program.
2. Continue to monitor services and search for ways to increase ridership and funding.
3. Pursue ways to increase ridership within the aging community.
4. Maintain and continue to increase transportation to disabled community.
5. Continue marketing services to the general public.
6. Expand Trolley Route if PTD funding is available.

Human Services

Mission

To ensure, promote and protect the health of all Jackson County residents with an overall effort to enhance their health status through prevention and education.

Vision

The residents of our county will view Jackson County Department of Public Health as the primary resource for individual health, community health, and environmental health.
The Health Department offers an array of clinic and services to the residents of Jackson County. Most services are offered as a "fee for services". Programs are funded by local, state, federal agencies as well as grants and third party reimbursements (Medicaid, Medicare, insurances). The Health Department also issues septic and well permits, water testing of drinking water, and provides health/sanitation inspections of restaurants and other establishments.

Some of the programs are:

Adult Health Clinic	*Child Health Program*	*Nutrition Clinic*
Women's Preventive Health	*Environmental Health*	*Vital Records*
Animal Control/Animal Shelter	*Health Education*	*Laboratory Services*

Maternal Health	*Preparedness*	*Worksite Wellness*
Employee Health Clinic	*Healthy Carolinians*	*Safe Kids*

Departmental goals for FY 2015-2016:

1. Ability to accept applications online for Environmental Health and implementation of new permitting software.
2. Expand of GIS program (ARC) for well and septic inspections and implement ROC for Onsite waste water and wells.
3. Maintain a 100% inspection rate of Food and Lodging establishments while working on meeting the FDA Gold Standards for Food Code.
4. To continue implementation of Quality Improvements Methods (Practice Management) and tools to lead and support strategic initiatives focusing on improving of systems.
5. Continuation of Electronic Medical Record (EMR/EHR) training for Health Department Staff.
6. To continue scanning active and inactive paper medical records into Laserfiche and uploading appropriate forms into Patagonia.
7. Update Strategic Plan for achievement of goals and objectives.
8. Transition of CPT coding from ICD-9 to ICD-10
9. Continue the Safe Kids Coalition.

Social Services

Mission

The mission of the Jackson County Department of Social Services is to provide essential human services that protect, strengthen and improve lives in Jackson County. Our commitment is to provide the highest quality of service through teamwork, professionalism and respect for our clients and the community that supports our work.

Organizational Description

Social Services protects, strengthens and improves lives of individuals and families in Jackson County. It does this by providing protective services to keep vulnerable individuals safe, and by providing economic assistance to help citizens meet their basic needs.

Child and Family Services include abuse/neglect/dependency investigations, family treatment services, foster care, adoptions, and foster home licensing.

Adult Services include abuse/neglect/exploitation investigations, protective intervention services, guardianship services, services for the blind, adult care home monitoring, adult day care monitoring, Enhanced Care evaluations, and protective payee services.

Economic Assistance services include Medicaid, Food Stamps, Child Support Enforcement, Work First Family Assistance and Employment Services, Health Choice, Special Assistance, the Crisis Intervention Program, Share the Warmth, General Assistance, Jackson Neighbors in Need, the Emergency Food and Shelter Program, medical transportation, and fraud investigations.

Departmental goals for FY 2015-2016:

1. Meet or exceed all federal, state and local standards in every program and service.
2. Collaborate effectively with the Eastern Band of Cherokee Indians, the state Division of Social Services and other Western North Carolina Counties to successfully transition Social Service programs to the Tribe, assuring the safety and wellbeing of children and families in the process.
3. Automate the administration of the Non-Emergency Medical Transportation program, reducing paperwork, duplication, inefficiency and required man-hours.
4. Automate courtroom procedures for Child Support Services, accessing the courtroom WiFi system and interacting with the state Automated Child Support Tracking System (ACTS) and electronically stored documents.
5. Develop and successfully implement a plan of succession for the agency's director position.

Veterans Service

The Veterans' Service Officer administers the laws of the U.S. Department of Veterans Affairs to include compensation for disability or death, pension for non-service connected disability or death, dependency and indemnity compensation (DIC), vocational rehabilitation, education and training, guaranty or insurance of home loans, hospitalization, domiciliary care, nursing home care, outpatient and dental care prosthetic application, special housing and automobile adaption, government life insurance and fiduciary/guardian protection programs. Burial benefits to include flags, grave markers and payment assistance for plot and burial expenses. Administer State of North Carolina benefits for veterans and their families.

Education and training requirements: Attends annual training from the NC Department of Veterans Affairs, semi-annual training from the NC Association of County Veterans' Service Officers, and annually from National Association of County Veterans Service Officers, quarterly training from the VA Medical Center in Asheville, NC.
GOAL: Death Notification for veterans and their families from newspapers (local and Asheville Citizens Times).
MEASUREMENT: (1) Stop over payments for the survivor. (2) Save the VA money from checks that are cashed illegally.
GOAL: Send note card and business card along with condolences to the family (from the obituaries out of the newspapers) and notify them of possible benefits (i.e. grave markers, burial and dependency and indemnity/pension benefits).
MEASUREMENT: At the end of the year when Geographic Distribution of VA expenditures are received, there would be an increase under the market penetration. "Market penetration=compensation & pension by veterans population. (Geographic Distribution of VA Expenditures)"
GOAL: Attend classes offered by county to make the Veterans office more knowledgeable about the county and to keep certifications, staying abreast of changes for the veterans and their families.

MEASUREMENT: Maintain certification as a Veterans' Service Officer and be more knowledgeable about the county operations for the betterment of self and best possible service to the veterans.
GOAL: Answer the telephones and return phone messages in a timely manner.
MEASUREMENT: Happy veterans.

Aging

The Department on Aging administers programs, services and activities for Jackson County citizens who are 50 years old and older. The office provides information, referral, and advocacy for a variety of senior services. These services include:

Jackson County Senior Center	Project CARE
Senior Aide Program	Sylva Senior CAFÉ
Project FIRE	Home and Comm. Block Grant
Cashiers Senior CAFÉ	Caring Hands In-Home Respite
Retirement Life Planning/Housing	SHIP-Medicare/Medicaid Info
Home Delivered Meals	Project Lifesaver
Community Resource Connections	Adult Day Care

Departmental goals for FY 2015-2016:

1. Work with Area Agency on Aging to increase Home and Community Care Block Grant funding.
2. Increase Cashiers Senior Center to 5 days a week and secure additional grant funds for programs as Cashiers Senior Center.
3. Increase signage to help participants find our facility and the proper entrances.
4. Develop a phone assurance program for homebound seniors.
5. Establish an information and Assistance Program and improve tracking of all information and referrals.
6. Increase Meals on Wheels volunteer base to cover all routes and expand on-call volunteer base.
7. Improve the Home-Delivered meals program with better meal options.
8. Improve the Congregate Meals program with better meal options and promote private funding.
9. Expand on the number of Medicare beneficiaries that are counseled through SHIIP and increase number of Low Income Subsidy applications.
10. Increase partnership with other recreation facilities to provide additional space for our overflowing fitness classes.
11. Expand the Project C.A.R.E. program, services, shop facilities and woodlot storage.
12. Advocate for more senior housing options.
13. Expand programs for caregivers and persons with dementia/Alzheimer's.
14. Continue to work with other agencies to develop outdoor recreation opportunities for seniors.

15. Secure funding for paving of gravel lot and DOA security system.
16. Increase contributions for all programs under the Department on Aging.
17. Market all programs to Jackson County community through public media and presentations.

Economic and Physical Development

The focus of the Economic Development office will center on being the catalyst for job creation, business development, and support for our existing business community. Together with elected and appointed officials from state and local governments and agencies, along with business and educational leaders from our area, we will build a strong coalition to further develop the economy of Jackson County, from both an internal and external perspective. We will leverage our vast resources and established brands to promote Jackson County as the economic hub of Southwestern North Carolina. We will partner with our surrounding counties to stimulate a regional economy that is beneficial to all, while positioning Jackson County's "sense of place" as the ideal location live and work.

Departmental goals for FY 2015-2016:

1. To fully explore a minimum of 30 credible lead opportunities for business development, business retention or expansion, etc.
   - Using leads generated from Consultants/Brokers, Direct Contact, Advantage West, NC Commerce.
2. To fully integrate the new Economic Development Website into our marketing and promotional strategy.
3. To actively identify financing and incentive opportunities utilizing the newly approved Jackson County Incentive programs and the revised Revolving Loan Fund.
4. To identify all funding opportunities for Economic Development, including state and federal, local and general fund revenues, and private funding sources.
5. To develop and execute a Strategic Entrepreneurial Initiative based upon research and findings of WCU masters and mentorship program.
6. To participate with the TWSA WASP committee as an active participant in the identification of worthwhile water and sewer extension projects.
7. To actively participate in the Mountain West Regional Alliance with the intent of marketing the region for business development purposes.
8. To identify potential commercial sites for the purposes of presenting as a recommendation to purchase and/or develop to the Board of Commissioners.

Planning

The Planning Department provides assistance to the general public, County Commissioners, Planning Board and a variety of boards and committees in the formulation of plans and policies to guide the County's growth and development. Using these plans and policies as a guide, the Planning staff works with citizens, boards, and committees to plan and implement land development ordinances. The Department staff enforces land development ordinances in the county and within municipalities as requested. Planning for and development of the County's greenway system is carried out by the Planning Department. Department staff administers the County's community development program, with a goal of improving housing for low income residents. Assistance is provided in the planning and implementation of economic development policies and strategies. The Planning Department works with other County departments and offices to assure the County's resources are used efficiently. The development permitting process is coordinated with other departments to create an efficient, seamless process for the citizens of Jackson County.

Departmental goals for FY 2015-2016:

1. Prepare plans and policies to guide the growth and development of the County, including the Cashiers Community Plan and the updating of the County's Land Development Plan.
2. Provide assistance to community groups in the identification of goals and strategies for guiding the growth of their communities.
3. Prepare demographic information and reports using the current census and/or other data.
4. Assist in the review and updating of the County's economic development policies and practices.
5. Work with the Main Street Sylva Association to continue the revitalization of downtown Sylva by developing plans and programs.
6. Assist towns with the revising and updating of their land development ordinances.
7. Administer and enforce the county's land development regulations.
8. Provide staff assistance to the Jackson County Planning Board, the Cashiers Planning Council, the 441 Corridor Planning Council, the Cullowhee Community Planning Advisory Committee, and the Historic Preservation Commission on a regular basis and to other boards and commissions as needed.
9. Review and analyze Census data to provide reports on demographic trends in the County and region.
10. Review the County's land development ordinances to assess their success in meeting the goals and needs; revise and update the ordinances as necessary.
11. Provide reports on planning activities and projects, inspection/enforcement actions and other activities to the Planning Board and County Commission.

12. Provide information and presentations on land use planning to interested individuals and groups.
13. Provide recommendations and advice to the County Commissioners on land use planning and development regulations.
14. Work with other departments to increase efficiency and coordination of the permitting process.
15. Increase the ability of the Community Development program to provide adequate housing for low income residents of Jackson County.
16. Coordinate Community Development program activities with those of other providers to meet the housing needs of low income residents.
17. Assist in the updating of the County's Greenways Master Plan.
18. Continue to identify funding sources to assist with the cost of constructing greenways to serve County residents and visitors.
19. Administer the land development ordinances for the municipalities in the County.
20. Update the County's Comprehensive Plan.

Cooperative Extension

Since 1914 Cooperative Extension has helped people put research-based knowledge and NC A&T State University to work to improve their quality of life. Educational program areas include sustaining agriculture and natural resources, family and consumer education, 4-H and youth life skills, economic, community and rural development.

Departmental goals for FY 2015-2016:

1. Provide the most up-to-date, research-based information in the areas of agriculture, horticulture, natural resources, conservation stewardship, wildlife management assistance (BMAP), food safety and preservation, foods and nutrition, family resource management, youth and child development, housing, clothing, community development and aging.
2. Provide a wide variety of educational (formal and informal) agricultural and horticultural programs, workshops, demonstrations, and field days. Help with technical assistance in groups and one-one-one individual basis.
3. Increase interest and enrollment in the 4-H programs and clubs.
4. Rebuild and expand Family and Consumer Science Services, such as food, preservation, food safety, family resource management, nutrition and extension and community association club (ECA) work.

Soil and Water Conservation

The Soil and Water Conservation District exists to carry out a program for resource development and conservation of our natural resources. This is accomplished by assisting land users in the proper care and use of land as it relates to the conservation of our natural resources. The main objective is to provide a quality environment and higher standard of living while protecting our natural resources.

The District is governed by a five member Board of which three are elected and two appointed by the state Soil & Water Conservation Commission. The District staff consists of the District Manager/Soil Conservationist and the Education Coordinator/Administrative Assistant which are funded by the county and state. The USDA Natural Resources Conservation Service provides a District Conservationist for the District.

Departmental goals for FY 2015-2016:

1. Encourage wise use of natural resources, improve water quality and preserve the aesthetic quality of Jackson County.
2. Continue expanding the educational program of the District.
3. Seek increased funding through cost share and grants.
4. Increase public awareness of the conservation program and services provided by the District.
5. Network and combine resources with other agencies to expand the conservation efforts in the District.

Cultural and Recreation

Recreation and Parks

The mission of the Recreation and Parks Department is to promote healthy lifestyles, and to improve the quality of life in Jackson County through the provision of diverse recreational programming and opportunities, parks and recreation facilities, greenways and natural protected open space.

Departmental goals for FY 2015-2016:

Directives

- Provide safe, clean and well maintained park facilities for the community.
- Provide and/or facilitate quality recreation and leisure opportunities.
- Provide programs/events that promote healthy lifestyles and family values.
- Educate and support natural and cultural resources with community stewardship.
- Advocate and plan for park/open space development in Jackson County.
- Promote and facilitate mutually beneficial partnerships.

Planning

- Continue Greenway planning and Development.
- Create Friends of the Greenway Committee.
- Feasibility Study for Centrally located indoor pool.
- Advocate for dedicated fund for land acquisition
- Continued funding for the CPR funding.
- Set-up Friends of Parks & Recreation account for donations and projects.
- Revisit Greenway Master plan
- Plan for River Park in Dillsboro
- Plan for Bigger Dog Park

- Plan 5-10 year maintenance plan for Ralph J. Andrews Campground

Projects

- Mark Watson Park Renovations (Re-surfacing Basketball Courts, Light walking trail, connect sidewalls)
- New carpet at the Recreation Center in Cullowhee
- Fire/Security System at Recreation Center in Cullowhee and Cashiers/Glenville
- Light walking trail at Recreation Park in Cullowhee
- Renovate lobby area at Recreation Center in Cullowhee
- Playground at Cashiers/Glenville Park and Mark Watson Park
- Need to look at upgrading/fixing/restoring the pool house and improving the current pool in Cashiers
- Re-surface basketball court at Balsam Community Center
- Re-plaster/fix cracks at Sylva Pool
- Add picnic/fitness area/kids bike trail on greenway
- Add additional trail from Locust Creek Put-in to tie into greenway trail
- Build Shuffleboard courts for community and senior games
- Batting Cage at Mark Watson Park
- Acquire property that could be multipurpose use such as football, soccer to help relieve the over crowdedness at Fairview and Cullowhee

Programming Staff

- Improve and re-develop the Department web site.
- More Staff Development opportunities (conferences and certifications)
- Hire part-time seasonal position to help at Ralph J. Andrews Campground.
- Expand our outdoor Recreation program
- Marketing for our department and programs (More ads in newspapers and billboards). Making ourselves even more visible to the public. Appearances at colleges and special events.

Maintenance

- Work closely with Public works department on upgrading safety and quality inspections.
- Continue standards and checklists.
- Communicate well with other Departments as they as doing very important work for our Department.
- Work with probation office to use community service workers to assist with Park cleaning and trash pick-up.

REVALUATION 2016 BUDGET PLAN

Pursuant to G.S. 153A-150, I hereby submit to the Board of Commissioners of Jackson County the budget plan for the reappraisal of real property as required by G.S. 105-286. The reappraisal cycle has been advanced to eight years. The reappraisal of real property will become effective July 1, 2016.

The Revaluation staff currently consists of one Appraiser I position, two Appraiser II positions, and two Appraisal Technician positions. Seventy percent of the salaries are related to reappraisal. Thirty percent will be charged to the Tax Assessment budget for work relating to appraisal of new construction and other duties not deemed reappraisal.

The reappraisal will be performed in house with some outside contracted services during selected months of the cycle.

The estimated total reappraisal cost is $2,250,000. The estimated number of parcels is 40,000. The estimated cost per parcel is $56.25.

The amount of the budget reserve shall be **$2,250,000**. I am proposing that $333,334 be budgeted for the fiscal year of 2013-2014. The remainder of the reserve shall be appropriated each year of the reappraisal.

Schedule of Budgeted Reserve:

FY 2008-2009	**$ 250,000**
FY 2009-2010	**$ 250,000**
FY 2010-2011	**$ 250,000**
FY 2011-2012	**$ 250,000**
FY 2012-2013	**$ 250,000**
FY 2013-2014	**$ 333,334**
FY 2014-2015	**$ 333,333**
FY 2015-2016	**$ 333,333**
TOTAL:	**$2,250,000**

Eight-year budget plan amended the 3rd day of February, 2014.

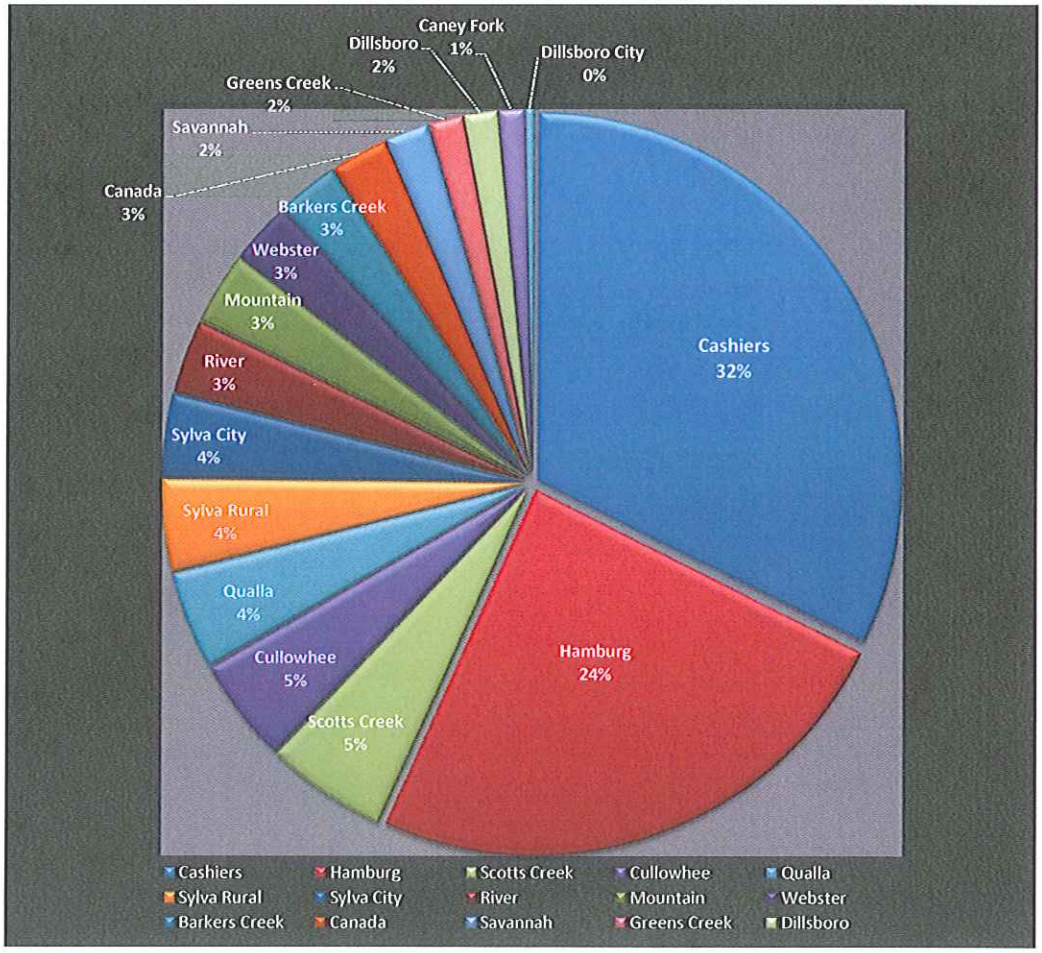
JACKSON COUNTY REAL PROPERTY BY TOWNSHIP

Values as of 12/31/14

Total Value $11,112,014,997

(Exemptions for 2015 billing are not included in these numbers)

Township	Value	% of Value
Cashiers	$ 3,592,796,124	32.33%
Hamburg	$ 2,715,418,910	24.44%
Scotts Creek	$ 600,612,943	5.41%
Cullowhee	$ 514,118,310	4.63%
Qualla	$ 478,147,660	4.30%
Sylva Rural	$ 453,043,290	4.08%
Sylva City	$ 408,483,310	3.68%
River	$ 363,673,930	3.27%
Mountain	$ 352,405,740	3.17%
Webster	$ 309,257,190	2.78%
Barkers Creek	$ 305,124,210	2.75%
Canada	$ 285,876,420	2.57%
Savannah	$ 220,518,730	1.98%
Greens Creek	$ 170,782,980	1.54%
Dillsboro	$ 167,557,720	1.51%
Caney Fork	$ 130,951,790	1.18%
Dillsboro City	$ 43,245,740	0.39%
	$ 11,112,014,997	100.00%



JACKSON COUNTY
TOP 25 TAXPAYERS - 2014

Number	Taxpayer Name	Amount
1	DUKE ENERGY CORP	$ 356,188.21
2	MAG BEAR LAKE LLC	$ 136,529.30
3	KENNEDY,J PATRICK TRUSTEE	$ 123,282.69
4	BALSAM MOUNTAIN GROUP LLC	$ 88,652.81
5	MOUNTAINTOP GOLF AND LAKE CLUB	$ 83,241.37
6	COW ROCK MOUNTAIN INC	$ 67,460.73
7	SARA, RICHARD A ETAL	$ 65,182.97
8	NORTHLIGHT TRUST I TRUSTEE	$ 52,811.17
9	COUNTY CLUB OF SAPPHIRE VALLEY INC	$ 47,839.15
10	FAIRWAY FOREST TOWNHOUSE ASSOC	$ 47,803.67
11	CARLTON, PATRICK E TRUSTEE	$ 47,283.14
12	TRILLIUM LINKS & VILLAGE LLC	$ 46,459.44
13	SAPPHIRE PROPERTIES LP	$ 44,355.95
14	SMISSON REAL ESTATE INV LLC	$ 42,295.78
15	EWE MOUNTAINTOP LLC	$ 41,650.00
16	KAMET HOLDINGS LLC	$ 41,343.29
17	HIGH HAMPTON INC	$ 39,589.33
18	FRONTIER COMM OF THE CAROLINAS	$ 39,086.92
19	SUMMIT AT CULLOWHEE LLC	$ 37,959.15
20	SALEGEE FARMS LLC	$ 37,523.19
21	THRIFT BROTHERS INC	$ 36,711.32
22	CHATTOOGA DEVELOPMENT CORP	$ 36,383.73
23	FOXHUNT TOWNHOUSE ASSOC	$ 35,135.91
24	STRAIGHT EIGHT CO	$ 35,010.86
25	LOWES HOME CENTERS INC	$ 34,954.17

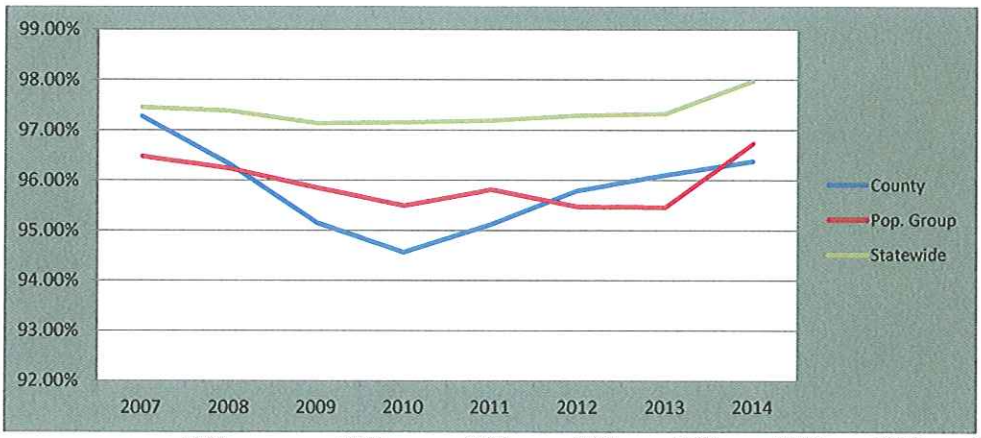
MAJOR REVENUE SOURCES

Ad Valorem Tax Revenue

	Values	Revenue Amount
Ad Valorem Tax	11,316,882,045	30,536,348
Motor Vehicles	270,535,714	750,000
	$11,587,417,759	$ 31,286,348

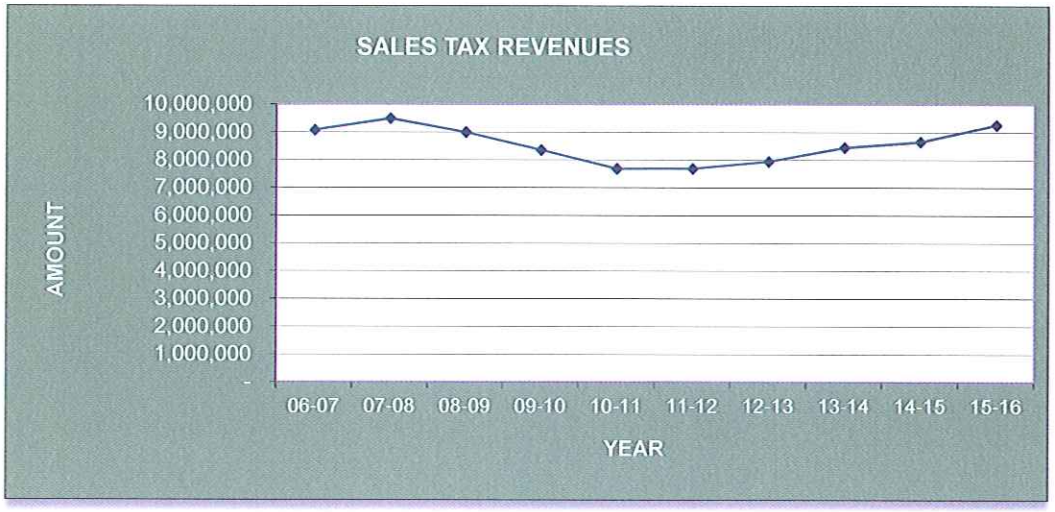
Property values for new construction totaling $104,153,959 are included in the Ad Valorem Tax amount. A reduction totaling $30,786,237 has been made for the taxation within the Tribal Reservation boundaries. The tax rate is proposed to remain at $.28 per $100.00. The budget estimate is calculated on the tax collection rate of 96.37% for property and 99% for motor vehicles.

TAX COLLECTION RATES



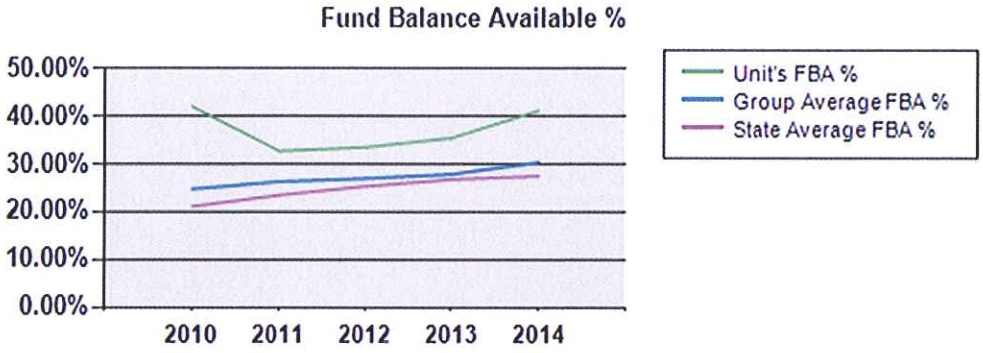
	2007	2008	2009	2010	2011	2012	2013	2014
County	97.27%	96.32%	95.15%	94.56%	95.11%	95.79%	96.10%	96.37%
Pop. Group	96.48%	96.23%	95.85%	95.49%	95.81%	95.47%	95.46%	96.73%
Statewide	97.45%	97.38%	97.13%	97.15%	97.19%	97.29%	97.32%	97.97%

Jackson County
Population Group: 25,000 - 49,999



Estimates in the proposal include a 7.7% increase in the sales tax revenues.

Jackson County
Analysis of Available Fund Balance: General Fund



	2010	2011	2012	2013	2014
Unit's FBA %	41.99%	32.65%	33.43%	35.39%	41.15%
Group Average FBA %	24.71%	26.25%	26.92%	27.84%	30.33%
State Average FBA %	21.07%	23.41%	25.27%	26.74%	27.43%

Population Group: 25,000 to 49,999

No fund balance appropriation is included in the FY 2015-2016 Budget Proposal.

A fund balance policy was adopted on February 5, 2015. It requires that the unrestricted fund balance be maintained at no less than 25%. Unrestricted fund balance in excess of 25% is available for general appropriation during the budget year as approved by the Board.

The state wide average for fund balance in counties is 27.43%. The population group average increases to 30.33%. The fund balance for Jackson County as of June 30, 2014 was 41.15%.

OUTSTANDING DEBT NOT EVIDENCED BY BONDS (LEASE-PURCHASE AGREEMENTS):

AS OF JUNE 30, 2015

Date Incurred	DOLP		Purpose	Amount
10/23/2003	10/23/15	2.54%	SMH, DSS, Co Adm	382,291.68
12/30/2005	12/29/20	2.16%	SMH III, Cashiers Library Expansion	3,486,041.54
12/20/2007	12/20/22	2.19%	FV Kindergarten, Cashiers/Webster Sitework	4,952,499.95
12/11/2008	12/11/23	2.27%	Department on Aging Facility	2,363,566.71
7/15/2009	7/16/24	2.49%	Jackson Library, SCC	6,520,449.17
10/25/2012	10/25/27	2.79%	SMH Gym, Fine Arts, & Blue Ridge Locker Room	8,333,333.35
				$ 26,038,182.40

FY 2015-2016 Proposed Financing:

None $ -

Total Debt including Proposed Financing: **$ 26,038,182.40**

The legal debt margin is calculated on eight percent of the ad valorem tax value less the amount of the outstanding debt.

The ad valorem tax value is $11,587,417,759. The outstanding debt is $26,038,182.40.

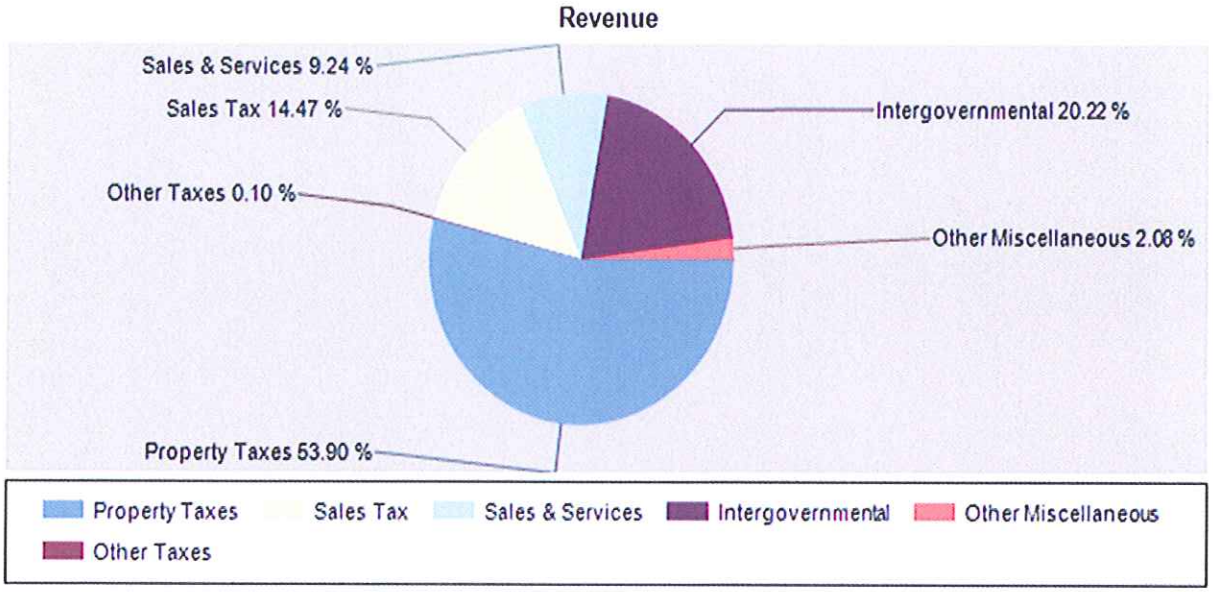
The legal debt margin for FY 2015-2016 is $900,955,238

JACKSON COUNTY DEBT/LEASE PAYMENTS

	FY 16		FY 17		FY 18		FY 19		FY 20	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
GENERAL FUND										
School Improvements FV/SME										
SMH/BR/Recreation/Human Ser										
SMH/Jail/Recreation										
SMH/DSS/Co Adm	382,291.68	4,855.10								
SMH/Cashiers Library	633,825.72	71,875.84	633,825.72	58,185.20	633,825.72	44,494.56	633,825.72	30,803.94	633,825.72	17,113.30
Fairview Kindergarten	217,579.84	34,546.24	217,579.84	29,781.24	217,579.84	25,016.24	217,579.84	20,251.24	217,579.84	15,486.24
Cashiers Rec/Webster Sitework	442,753.50	70,298.18	442,753.50	60,601.88	442,753.50	50,905.58	442,753.50	41,209.28	442,753.50	31,512.98
Aging Facility	278,066.66	52,074.93	278,066.66	45,762.83	278,066.66	39,450.71	278,066.66	33,138.59	278,066.66	26,826.49
Jackson Library/SCC	686,363.06	167,867.25	686,363.06	140,996.13	686,363.06	123,905.69	686,363.06	106,815.25	686,363.06	89,724.81
SMH Gym, Performing Arts, BR	666,666.66	227,850.00	666,666.66	209,250.00	666,666.66	190,650.00	666,666.66	172,050.00	666,666.66	153,450.00
TOTAL GENERAL DEBT:	**$ 3,307,547.12**	**$ 629,367.54**	**$ 2,925,255.44**	**$ 544,577.28**	**$ 2,925,255.44**	**$ 474,422.78**	**$ 2,925,255.44**	**$ 404,268.30**	**$ 2,925,255.44**	**$ 334,113.82**
		$ 3,936,914.66		**$ 3,469,832.72**		**$ 3,399,678.22**		**$ 3,329,523.74**		**$ 3,259,369.26**
SOLID WASTE FUND										
Solid Waste Facility	234,600.62	51,430.32	234,600.62	45,870.29	234,600.62	40,310.25	234,600.62	34,750.21	234,600.62	29,190.18
TOTAL SOLID WASTE	**$ 234,600.62**	**$ 51,430.32**	**$ 234,600.62**	**$ 45,870.29**	$ 234,600.62	$ 40,310.25	$ 234,600.62	$ 34,750.21	$ 234,600.62	$ 29,190.18
TOTAL PRINCIPAL & INTEREST:	**$ 3,542,147.74**	**$ 680,797.86**	**$ 3,159,856.06**	**$ 590,447.57**	**$ 3,159,856.06**	**$ 514,733.03**	**$ 3,159,856.06**	**$ 439,018.51**	**$ 3,159,856.06**	**$ 363,304.00**
ANNUAL PAYMENTS		**$ 4,222,945.60**		**$ 3,750,303.63**		**$ 3,674,589.09**		**$ 3,598,874.57**		**$ 3,523,160.06**

FY 2016-2020	
Principal	16,181,571.98
Interest	2,588,300.97
Total:	$ 18,769,872.95

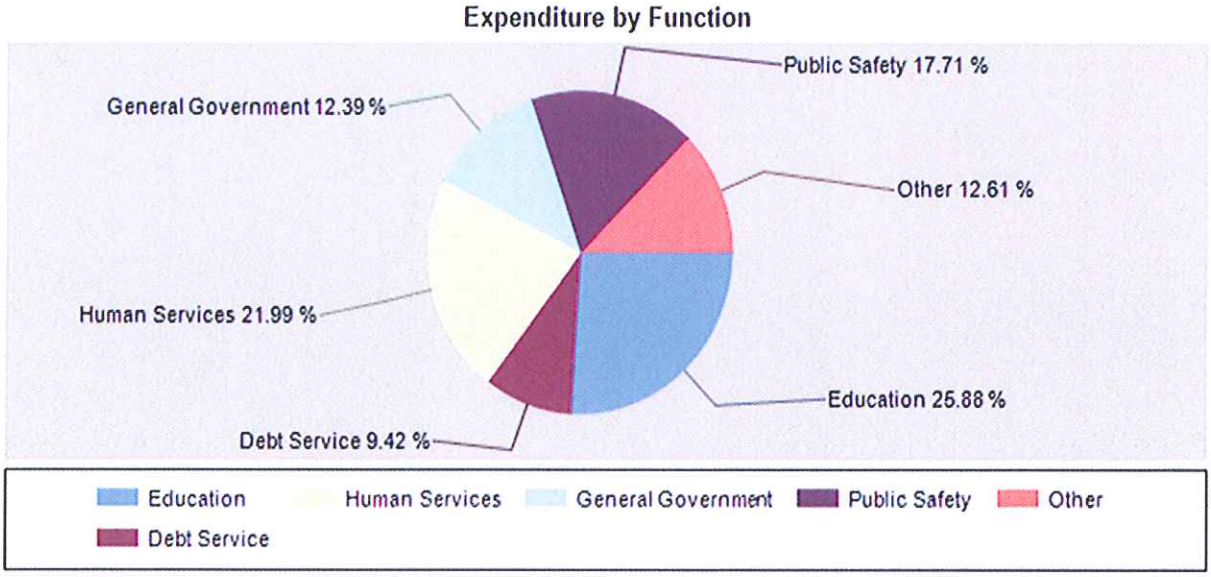
Jackson County
Analysis of Revenue for Fiscal 2014



Category	2014 Revenues by Source	2014 Per Capita Revenues by Source
Property Taxes	$33,128,427	$812
Other Taxes	58,745	1
Sales Tax	8,892,822	218
Sales & Services	5,679,079	139
Intergovernmental	12,429,012	305
Debt Proceeds	0	0
Other Miscellaneous	1,279,700	31
Total	**$61,467,785**	**$1,506**

Population Group: 25,000 to 49,999

Jackson County
Analysis of Expenditure By Function for Fiscal 2014



Category	2014 Expenditures by Function	2014 Per Capita Expenditures by Function
Education	$16,598,546	$407
Debt Service	6,041,707	148
Human Services	14,098,593	345
General Government	7,946,156	195
Public Safety	11,356,188	278
Other	8,085,419	198
Total	**$64,126,609**	**$1,571**

Population Group: 25,000 to 49,999

JACKSON COUNTY POSITIONS BY FUNCTION OF GOVERNMENT

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16
GENERAL GOVERNMENT												
Governing Body	5	5	5	5	5	5	5	5	5	5	5	5
Administration	3	3	3	3	3	3	3	3	3	3	3	3
Human Resources	-	-	-	-	-	-	-	-	1	1.5	2	2
Finance	8	8	8	8	8	8	8	7.5	7.5	7.5	7.5	7.5
Tax Collections	3	3	4	4	4	4	4	4	4	4	4	4
Tax Administration	9	9	9	9	9	9	8	8	8	8	10.2	10.2
GIS/Mapping	-	-	-	-	1	1	1	1	2	2	2	2
Revaluation	5	5	5	5	5	5	5	5	5	5	2.8	2.8
Legal	-	-	-	-	-	-	-	-	-	-	-	1
Elections	2	2	2	2	2	2	2	2	2	2	3	3
Register of Deeds	5	5	5	5	5	5	5	5	5	5	5	5
Computer & Information	1	1	1	2	4	4	4	4	4	4	6	6
Public Works	-	-	-	-	-	-	-	1	1	1	0.5	0.5
Central Garage	2	2	2	2	2	2	2	2	2	2	2	2
Maintenance	5	5	6	8	8	8	8	8	8	8	7.5	8.5
Housekeeping Division	17	17	17	18	20	23	24	18.5	20	20	19.8	20.3
Grounds Division	13	13	14	14	16	16	16	15	14	14	14.5	14.5
TOTAL GENERAL GOVERNMENT	**78**	**78**	**81**	**85**	**92**	**95**	**95**	**89.0**	**91.5**	**92.0**	**94.8**	**97.3**
PUBLIC SAFETY												
Sheriff	38	41	43	46	46	46	46	47	47.8	48.8	50.8	53
Jail	18	19	20	23	23	23	23	23	23	23	24	25
Traffic Enforcement	-	-	-	2	2	2	2	2	2	2	-	-
Emergency Management	10	10	10	13	13	13	13	13	14	14	14.5	14.5
Fire	1	1	1	1	1	8	8	8	7	7	6	6
Emergency Telephone	2	2	3	2	3	3	3	3	3	3	2.5	2.5
Code Enforcement	-	-	-	-	-	-	-	-	16	16	18	18
Inspections	12	12	13	13	12	12	10	10	-	-	-	-
TOTAL PUBLIC SAFETY	**81**	**85**	**90**	**100**	**100**	**107**	**105**	**106**	**112.8**	**113.8**	**115.8**	**119.0**
TRANSPORTATION												
Administration	2	2	2	2	2	2	2	2	2	2	2	2
Operating Expense	9	9	7	8	9	9	9	9.9	6.5	7.5	7	7
WCU	-	-	-	1	1	1	1	1	-	-	-	-
TOTAL TRANSPORTATION	**11**	**11**	**9**	**11**	**12**	**12**	**12**	**12.9**	**8.5**	**9.5**	**9**	**9**
ECONOMIC & PHY DEVELOPMENT												
Planning	3	3	4	10	10	10	9	9	2.5	2	2.5	4
Economic Development	-	-	-	-	1	1	-	-	-	1.5	1	1
Community Development	1	1	1	1	1	1	1	-	0.5	-	-	-
Conservation	2	2	2	2	2	2	2	2	2	2	2	2
TOTAL ECONOMIC & PHY DEV	**6**	**6**	**7**	**13**	**14**	**14**	**12**	**11**	**5**	**5.5**	**5.5**	**7.0**
ENVIRONMENTAL PROTECTION												
Solid Waste	5	5	5	5	5	5	5	6	8.2	7.2	7.93	7.93
SRC Operations	6	6	6	7	10	10	10	0.9	-	-	0	0
Green Energy	-	-	1	2	2	2	2	1	1	1	1	2
TOTAL ENVIRONMENTAL PROTECTION	**11**	**11**	**12**	**14**	**17**	**17**	**17**	**7.9**	**9.2**	**8.2**	**8.9**	**9.9**
HUMAN SERVICES												
Health	60	60	61	59	57	57	56	50.9	56.1	56.1	55.0	55.5
Social Services	53	53	55	56	58	58	58	60	60	60	62.0	62.5
Indian Reservation	3	3	6	5	6	6	6	6	7	7	6	6
Dept on Aging	9	9	12	12	17	17	15	12.9	12.6	13	12.8	13.0
Housing	3	3	3	3	3	3	3	3	-	-	0	0
Veterans	1	1	1	1	1	1	1	1	2	2	2	2
TOTAL HUMAN SERVICES	**129**	**129**	**138**	**136**	**142**	**142**	**139**	**133.8**	**137.7**	**138.1**	**137.8**	**139.0**
CULTURAL/RECREATION												
Cashiers Recreation Center	2	2	2	2	2	2	2	2	4	4	4	4
Recreation	9	9	9	10	11	11	11	13.3	11.8	11.8	11.8	11.8
TOTAL CULTURAL/RECREATION	**11**	**11**	**11**	**12**	**13**	**13**	**13**	**15.3**	**15.8**	**15.8**	**15.8**	**15.8**
TOTAL EMPLOYEES:	**327**	**331**	**348**	**371**	**390**	**400**	**393**	**375.9**	**380.5**	**382.8**	**387.5**	**397.0**

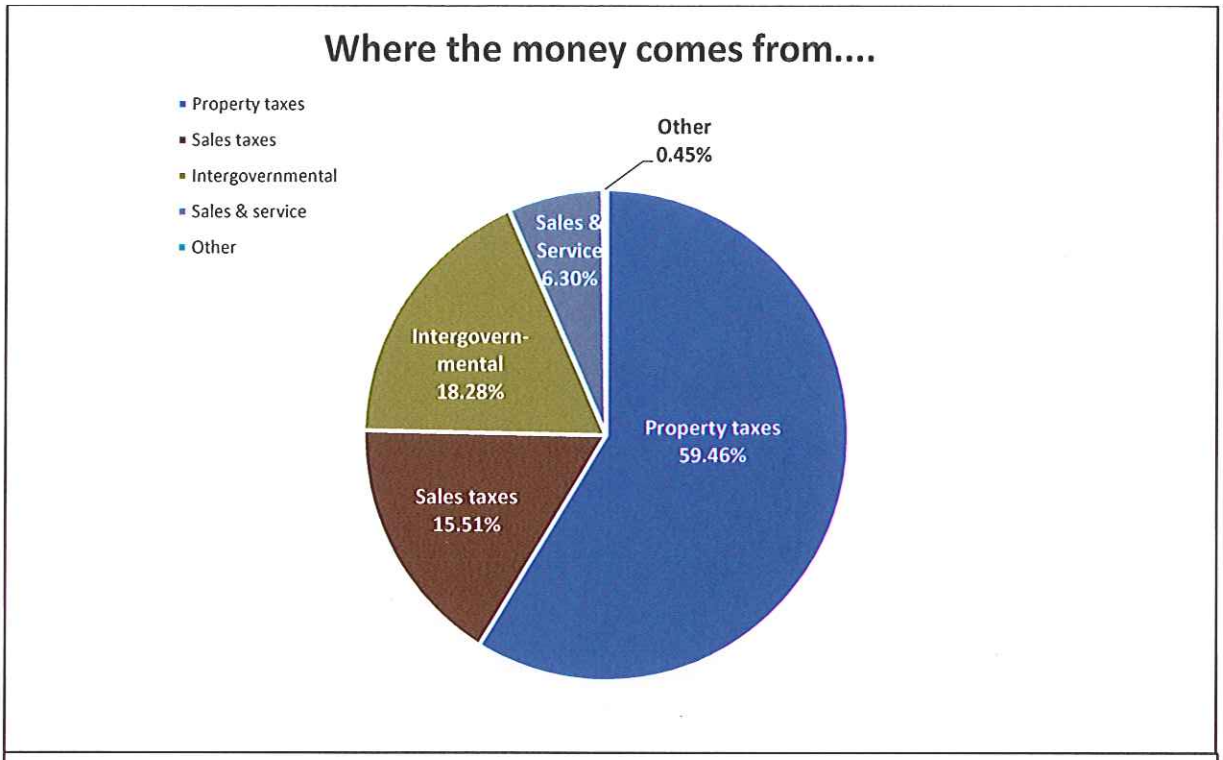
General Fund

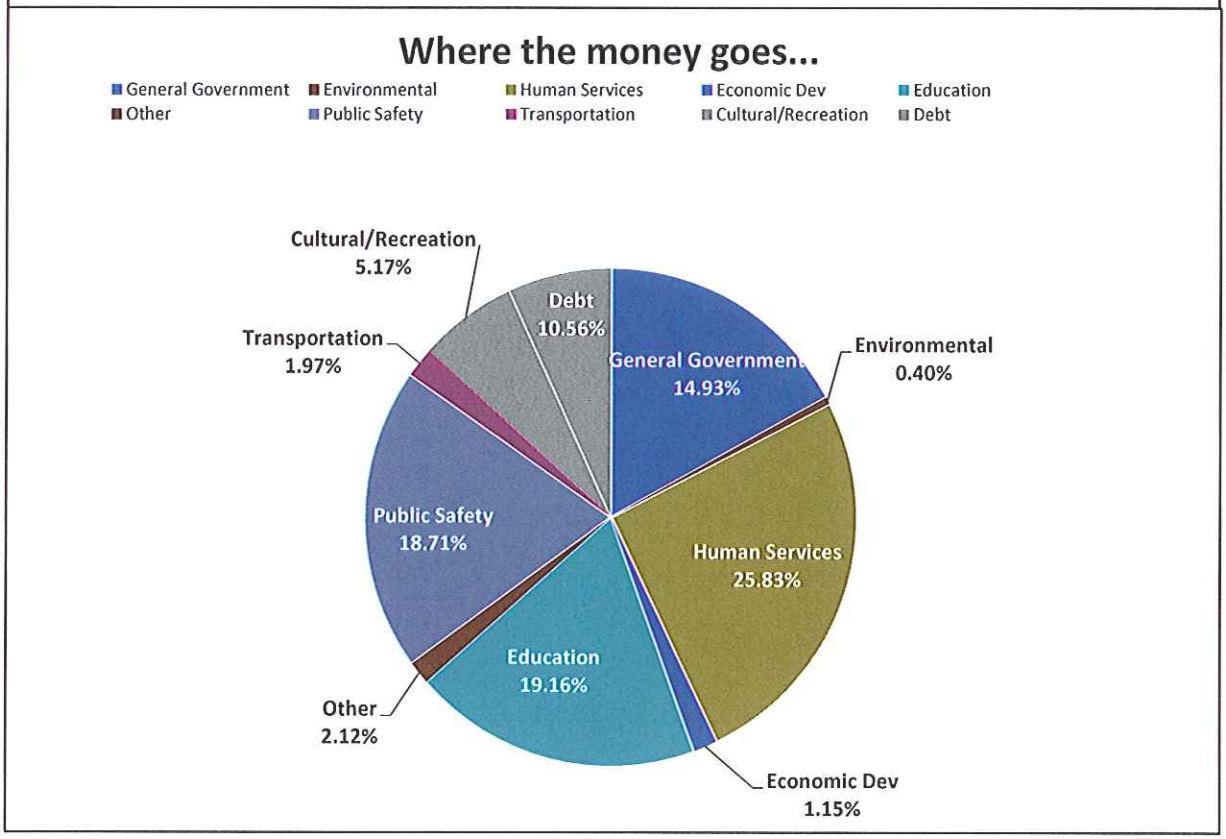
GENERAL FUND BUDGET SUMMARY
FY 2015-2016 APPROVED BUDGET

GENERAL GOVERNMENT		
Governing Body	$	279,878
Administration		287,224
Human Resources		144,799
Finance		577,902
Tax Collections		271,635
Tax Administration		693,481
GIS/Mapping		153,756
Legal		225,000
Court Facilities		57,840
Elections		428,794
Register of Deeds		451,347
Central Services		187,000
Computer Services		645,066
Public Works		3,776,183
Professional Services		25,000
TOTAL GENERAL GOVERNMENT	**$**	**8,204,905**
PUBLIC SAFETY		
Sheriff	$	3,936,643
Jail		1,770,971
Sheriff Grants		112,500
Emergency Management		986,509
Fire		1,501,759
Code Enforcement		1,232,286
Ambulance/Rescue Squad		1,552,545
TOTAL PUBLIC SAFETY	**$**	**11,093,213**
TRANSPORTATION		
Transportation-Administration	$	190,605
Transportation-Operations		498,074
Transportation-Capital Outlay		6,977
Transportation-Elderly Disabilities Grant		245,727
Airport		31,000
TOTAL TRANSPORTATION	**$**	**972,383**
ENVIRONMENTAL PROTECTION		
Forestry	$	79,650
TOTAL ENVIRONMENTAL PROTECTION	**$**	**79,650**

ECONOMIC & PHYSICAL DEVELOPMENT		
Planning	$	297,328
Community Development		133,145
Cooperative Extension		158,769
Conservation		172,227
TOTAL ECON. & PHYSICAL DEV.	**$**	**761,469**
HUMAN SERVICES		
Health Services	$	4,663,768
Smoky Mountain Center		123,081
Alcohol		7,036
Social Services-Administration		4,263,813
Social Services-Other Services		3,088,491
Indian Reservation		632,622
Department on Aging		590,104
Emergency Food & Shelter		10,871
Congregate & Home Delivered Meals		382,488
Adult Day Care		111,878
Senior Center		21,000
Veteran's Service		102,904
Youth Services		146,164
Senior Citizens Services		22,150
Other Human Services		158,289
TOTAL HUMAN SERVICES	**$**	**14,324,659**
EDUCATION		
Public Schools	$	7,781,907
Community College		2,208,842
TOTAL EDUCATION	**$**	**9,990,749**
CULTURAL/RECREATION		
Library	$	1,121,831
Recreation		954,527
Swimming Pool		105,393
Recreation Center		274,906
Cashiers Recreation Center		267,013
Cashiers Swimming Pool		36,132
Cashiers Recreation Center		261,222
Arts		10,000
TOTAL CULTURAL/RECREATION	**$**	**3,031,024**
TRANSFERS TO OTHER FUNDS	**$**	**6,703,841**
OTHER		
Contingency		1,073,116
TOTAL OTHER	**$**	**1,073,116**
TOTAL GENERAL FUND EXPENSES:	**$**	**56,235,009**

GENERAL FUND





JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
PRIOR YEAR TAXES									
11-3181-110-71	TAXES-AD VALOREM - PRIO	1,320,000.00	1,200,000.00	1,085,719.66	114,280.34	1,200,000.00	1,200,000.00	1,200,000.00	0.00%
11-3181-110-72	TAXES-MOTOR VEHICLES-PR	87,000.00	62,500.00	41,880.06	20,619.94	50,000.00	50,000.00	50,000.00	-20.00%
TOTAL PRIOR YEAR TAXES		$ 1,407,000.00	$ 1,262,500.00	$ 1,127,599.72	$ 134,900.28	$ 1,250,000.00	$ 1,250,000.00	$ 1,250,000.00	-0.99%
CURRENT YEAR TAXES									
11-3182-110-00	TAXES-AD VALOREM	30,236,551.00	30,297,364.00	30,152,599.23	144,764.77	30,619,420.00	30,536,348.00	30,536,348.00	0.79%
11-3182-110-01	TAXES-MOTOR VEHICLES	396,544.00	-	1,779.70	(1,779.70)	-	2,000.00	2,000.00	
11-3182-110-02	TAXES-VEHICLE RENTAL	17,305.00	14,500.00	16,735.42	(2,235.42)	14,500.00	17,500.00	17,500.00	20.69%
11-3182-110-03	NCVTS-VEHICLE TAX	534,764.00	750,000.00	539,212.53	210,787.47	750,000.00	750,000.00	750,000.00	0.00%
11-3182-175-00	TAXES-AD VALOREM-PENALT	496,400.00	450,000.00	368,881.39	81,118.61	450,000.00	450,000.00	450,000.00	0.00%
11-3182-175-01	NCVTS-INTEREST	4,410.00	3,000.00	5,303.67	(2,303.67)	5,000.00	5,500.00	5,500.00	83.33%
11-3182-175-02	REFUND TAX AND TAG INTE	37,167.05	-	-	-	-	-	-	
11-3182-310-00	TAXES-COLLECTION FEES	5,500.00	5,500.00	5,118.77	381.23	5,500.00	5,500.00	5,500.00	0.00%
TOTAL CURRENT YEAR TAXES		$ 31,728,641.05	$ 31,520,364.00	$ 31,089,630.71	$ 430,733.29	$ 31,844,420.00	$ 31,766,848.00	$ 31,766,848.00	0.78%
OTHER REVENUES									
11-3261-110-00	VIDEO PROGRAMMING DISTR	72,500.00	72,500.00	35,519.50	36,980.50	72,500.00	72,500.00	72,500.00	0.00%
11-3301-230-00	TVA-RECREATION	942.00	950.00	893.22	56.78	950.00	950.00	950.00	0.00%
11-3311-210-00	PAYMENT IN LIEU OF TAXE	197,776.00	115,872.00	483.39	115,388.61	115,872.00	115,872.00	115,872.00	0.00%
11-3314-210-00	NATIONAL FOREST TIMBER	128,000.00	128,000.00	28,442.08	99,557.92	128,000.00	128,000.00	128,000.00	0.00%
11-3324-310-00	MEDICAID HOLD HARMLESS	1,048,422.00	1,057,770.00	951,992.97	105,777.03	900,000.00	932,770.00	932,770.00	-11.82%
TOTAL OTHER REVENUES		$ 1,447,640.00	$ 1,375,092.00	$ 1,017,331.16	$ 357,760.84	$ 1,217,322.00	$ 1,250,092.00	$ 1,250,092.00	-9.09%
SALES & USE TAX									
11-3325-350-00	TAX REFUNDS-ARTICLE 44	4,456.00	-	209.10	(209.10)	-	-	-	
11-3325-350-01	TAX REFUNDS-SALES & USE	4,220,574.00	4,114,008.00	2,813,109.91	1,300,898.09	4,319,709.00	4,430,787.00	4,430,787.00	7.70%
11-3325-350-02	TAX REFUNDS-SCHOOLS ART	977,321.00	955,595.00	617,742.89	337,852.11	1,003,375.00	1,029,176.00	1,029,176.00	7.70%
11-3325-350-04	TAX REFUNDS-GENERAL ART	1,465,981.00	1,433,393.00	926,614.30	506,778.70	1,505,063.00	1,543,765.00	1,543,765.00	7.70%
11-3325-350-05	TAX REFUNDS-SCHOOLS ART	1,293,171.00	1,258,507.00	859,518.00	398,989.00	1,321,433.00	1,355,412.00	1,355,412.00	7.70%
11-3325-350-06	TAX REFUNDS-GENERAL ART	862,114.00	839,006.00	573,012.00	265,994.00	880,957.00	903,610.00	903,610.00	7.70%
11-3325-350-07	SALES & USE TAX REFUND	69,208.00	235,554.00	235,553.12	0.88	50,000.00	75,000.00	75,000.00	-68.16%
TOTAL SALES & USE TAX		$ 8,892,825.00	$ 8,836,063.00	$ 6,025,759.32	$ 2,810,303.68	$ 9,080,537.00	$ 9,337,750.00	$ 9,337,750.00	5.68%
OTHER GRANTS									
11-3326-370-00	JUVENILE CRIME PREVENTI	143,187.00	100,867.00	84,055.00	16,812.00	100,867.00	100,867.00	100,867.00	0.00%
11-3326-375-03	VOCA-AWAKE-CHILD ADVOCA	54,700.00	68,188.00	41,359.04	26,828.96	57,409.00	57,409.00	57,409.00	-15.81%
11-3326-375-06	EVERGREEN GRANT	17,825.00	-	-	-	-	-	-	
TOTAL OTHER GRANTS		$ 215,712.00	$ 169,055.00	$ 125,414.04	$ 43,640.96	$ 158,276.00	$ 158,276.00	$ 158,276.00	-6.38%
OTHER FEES									
11-3327-414-21	LAND RECORDS/INTERNET F	4,598.00	4,598.00	956.21	3,641.79	1,000.00	1,000.00	1,000.00	-78.25%
11-3340-490-00	ROAD SIGN FEES	1,675.00	1,600.00	1,250.00	350.00	1,600.00	1,600.00	1,600.00	0.00%
11-3340-490-02	COMMUNITY WATCH SIGN FE	100.00	400.00	335.50	64.50	500.00	500.00	500.00	25.00%
TOTAL OTHER FEES		$ 6,373.00	$ 6,598.00	$ 2,541.71	$ 4,056.29	$ 3,100.00	$ 3,100.00	$ 3,100.00	-53.02%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
PLANNING FEES									
11-3340-490-04	TOWN OF SYLVA FEES	25,585.00	25,000.00	12,300.00	12,700.00	25,000.00	25,000.00	25,000.00	0.00%
11-3340-490-05	TOWN OF WEBSTER FEES	1,045.00	300.00	300.00	-	250.00	250.00	250.00	-16.67%
11-3340-490-06	TOWN OF DILLSBORO FEES	1,250.00	2,000.00	275.00	1,725.00	2,000.00	2,000.00	2,000.00	0.00%
11-3340-490-07	TOWN OF FOREST HILLS FE	195.00	500.00	50.00	450.00	500.00	500.00	500.00	0.00%
11-3340-580-00	CELL TOWER APPLICATION	32,750.00	29,000.00	29,000.00	-	8,000.00	10,000.00	10,000.00	-65.52%
11-3340-580-01	CASHIERS PERMIT FEE	7,550.00	3,500.00	3,491.00	9.00	2,500.00	3,500.00	3,500.00	0.00%
11-3340-580-06	SUBDIVISION REVIEW FEES	12,700.00	11,150.00	1,855.00	9,295.00	10,000.00	10,000.00	10,000.00	-10.31%
11-3340-580-12	441 CORRIDOR FEES	500.00	500.00	350.00	150.00	500.00	500.00	500.00	0.00%
11-3340-580-13	INTERN FEES	5,000.00	5,000.00	2,865.20	2,134.80	-	-	-	-100.00%
11-3340-580-14	SOUTHWESTERN COMMISSION	10,000.00	10,000.00	10,000.00	-	-	-	-	-100.00%
TOTAL PLANNING FEES		$ 96,575.00	$ 86,950.00	$ 60,486.20	$ 26,463.80	$ 48,750.00	$ 51,750.00	$ 51,750.00	-40.48%
FACILITY FEES									
11-3416-890-01	COURT FACILITY FEES	56,175.00	54,985.00	48,347.68	6,637.32	57,340.00	57,340.00	57,340.00	4.28%
11-3416-890-02	COURT FACILITY FEES - I	225.00	500.00	106.29	393.71	500.00	500.00	500.00	0.00%
TOTAL FACILITY FEES		$ 56,400.00	$ 55,485.00	$ 48,453.97	$ 7,031.03	$ 57,840.00	$ 57,840.00	$ 57,840.00	4.24%
ELECTION REVENUES									
11-3417-410-00	BOARD OF ELECTION FEES	16,208.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-3417-410-05	MUNICIPAL REIMBURSEMENT	11,300.00	-	-	-	5,500.00	5,500.00	5,500.00	
TOTAL ELECTION REVENUES		$ 27,508.00	$ 1,000.00	$ -	$ 1,000.00	$ 6,500.00	$ 6,500.00	$ 6,500.00	550.00%
OTHER FEES									
11-3420-410-00	TELEPHONE CHARGES	19,300.00	6,000.00	4,792.40	1,207.60	6,000.00	6,000.00	6,000.00	0.00%
TOTAL OTHER FEES		$ 19,300.00	$ 6,000.00	$ 4,792.40	$ 1,207.60	$ 6,000.00	$ 6,000.00	$ 6,000.00	0.00%
SHERIFF REVENUES									
11-3430-890-00	CIVIL PROCESS IN STATE	35,000.00	35,000.00	21,569.50	13,430.50	35,000.00	35,000.00	35,000.00	0.00%
11-3430-890-01	CIVIL PROCESS FEES OFS	5,000.00	5,000.00	2,520.00	2,480.00	5,000.00	5,000.00	5,000.00	0.00%
11-3431-890-00	D.A.R.E. PROGRAM	6,000.00	6,000.00	6,000.00	-	6,000.00	6,000.00	6,000.00	0.00%
11-3431-890-01	SHERIFF'S FEES	33,647.00	5,000.00	1,548.57	3,451.43	33,647.00	33,647.00	33,647.00	572.94%
11-3431-890-02	OFFICERS FEES - COURTS	21,600.00	21,600.00	18,158.70	3,441.30	21,600.00	21,600.00	21,600.00	0.00%
11-3431-890-03	RESTITUTION	-	1,200.00	1,200.00	-	1,200.00	1,200.00	1,200.00	0.00%
11-3431-890-04	GUN PERMITS	5,000.00	5,000.00	2,525.00	2,475.00	5,000.00	5,000.00	5,000.00	0.00%
11-3431-890-05	CIVIL PROCESS FEES-COUR	13,500.00	9,000.00	10,852.10	(1,852.10)	13,500.00	13,500.00	13,500.00	50.00%
11-3431-890-06	SHERIFF-WORK RELEASE PR	12,500.00	12,500.00	145.00	12,355.00	12,500.00	12,500.00	12,500.00	0.00%
11-3431-890-07	CONCEALED HANDGUN PERMI	21,500.00	15,000.00	15,872.50	(872.50)	21,500.00	21,500.00	21,500.00	43.33%
11-3431-890-09	SCHOOL RESOURCE-BOE,SCC	366,728.00	366,728.00	128,480.26	238,247.74	366,728.00	366,728.00	366,728.00	0.00%
11-3431-890-10	NC GOV HIGHWAY SAFETY-S	20,000.00	20,000.00	17,354.00	2,646.00	20,000.00	20,000.00	20,000.00	0.00%
11-3431-890-11	GOVERNOR'S CRIME COMM.-	60,000.00	52,200.00	-	52,200.00	60,000.00	60,000.00	60,000.00	14.94%
11-3431-890-13	UNAUTH SUB TAX DISTRIBU	25,000.00	25,000.00	20,096.72	4,903.28	25,000.00	25,000.00	25,000.00	0.00%
11-3431-890-14	DOJ-SCAAP-STATE CRIM AL	15,000.00	15,000.00	1,706.76	13,293.24	15,000.00	15,000.00	15,000.00	0.00%
11-3431-890-15	US TREASURY-FOREST SERV	5,000.00	5,000.00	4,294.32	705.68	5,000.00	5,000.00	5,000.00	0.00%
11-3431-890-20	BVP-EQUIPMENT	21,250.00	21,250.00	-	21,250.00	21,250.00	21,250.00	21,250.00	0.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-3431-890-22	NARCOTIC-FORFEITURE TRA	15,000.00	15,000.00	-	15,000.00	15,000.00	15,000.00	15,000.00	0.00%
11-3431-890-24	SHERIFF DONATIONS-SWAC	7,935.00	12,976.00	12,976.00	-	7,935.00	7,935.00	7,935.00	-38.85%
11-3431-890-25	ABC REHAB/ED-TOWN OF SY	5,576.00	3,500.00	3,500.00	-	6,500.00	6,500.00	6,500.00	85.71%
11-3431-890-26	DEPT OF JUSTICE GRANT	21,152.00	52,200.00	2,242.00	49,958.00	21,152.00	21,152.00	21,152.00	-59.48%
11-3431-890-28	SHERIFF MISC	-	3,012.77	3,012.77	-	3,200.00	3,200.00	3,200.00	6.21%
TOTAL SHERIFF REVENUES		$ 716,388.00	$ 707,166.77	$ 274,054.20	$ 433,112.57	$ 721,712.00	$ 721,712.00	$ 721,712.00	2.06%
JAIL REVENUES									
11-3432-890-01	JAIL FEES - COURTS	14,000.00	14,000.00	13,353.20	646.80	14,000.00	14,000.00	14,000.00	0.00%
11-3432-890-03	INMATE HOUSING FEES	10,000.00	10,000.00	910.00	9,090.00	10,000.00	10,000.00	10,000.00	0.00%
TOTAL JAIL REVENUES		$ 24,000.00	$ 24,000.00	$ 14,263.20	$ 9,736.80	$ 24,000.00	$ 24,000.00	$ 24,000.00	0.00%
EMERGENCY MANAGEMENT REVENUES									
11-3433-360-00	EMERGENCY MANAGEMENT	35,009.00	35,009.00	25,230.00	9,779.00	35,009.00	35,009.00	35,009.00	0.00%
11-3433-360-02	FEMA DISASTER ASSISTANC	2,935.00	-	-	-	-	-	-	
11-3433-360-03	EMG MGT TRAINING 97.067	13,955.00	-	-	-	-	-	-	
11-3433-360-05	FIRE MARSHAL FEES-NOV	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-3433-360-08	DONATIONS-FIRE PREVENTI	-	325.00	325.00	-	325.00	325.00	325.00	0.00%
TOTAL EMERGENCY MANAGEMENT REVENUES		$ 52,399.00	$ 35,834.00	$ 25,555.00	$ 10,279.00	$ 35,834.00	$ 35,834.00	$ 35,834.00	0.00%
CODE ENFORCEMENT REVENUES									
11-3435-410-01	BUILDING INSPECTION FEE	440,000.00	400,000.00	260,393.20	139,606.80	360,000.00	360,000.00	360,000.00	-10.00%
11-3435-410-02	HOMEOWNERS RECOVERY FUN	750.00	500.00	398.00	102.00	500.00	500.00	500.00	0.00%
11-3435-410-03	ABC PERMIT FEE	3,200.00	3,000.00	2,400.00	600.00	2,000.00	2,000.00	2,000.00	-33.33%
11-3435-410-04	OFF PREMISE SIGN FEES	500.00	500.00	-	500.00	250.00	250.00	250.00	-50.00%
11-3435-410-05	EROSION CONTROL FEES	9,300.00	8,875.00	5,350.00	3,525.00	9,500.00	9,500.00	9,500.00	7.04%
11-3435-410-06	EROSION CONTROL PENALTI	250.00	750.00	705.00	45.00	250.00	250.00	250.00	-66.67%
11-3435-410-07	LAND DEVELOPMENT FEES	27,720.00	24,000.00	21,845.00	2,155.00	24,000.00	24,000.00	24,000.00	0.00%
11-3435-410-08	MOBILE HOME PARK FEES	75.00	125.00	125.00	-	125.00	125.00	125.00	0.00%
11-3435-410-09	FLOODPLAIN PERMIT FEES	800.00	500.00	400.00	100.00	500.00	500.00	500.00	0.00%
11-3435-410-10	FIRE INSPECTION FEES	10,070.00	9,300.00	9,231.00	69.00	2,500.00	2,500.00	2,500.00	-73.12%
11-3435-410-11	NC DENR GRANT	40,000.00	-	-	-	-	-	-	
11-3435-410-12	ABANDONED MOBIL HOME FE	2,500.00	1,500.00	1,500.00	-	-	-	-	-100.00%
11-3435-410-13	PLAT REVIEW FEES	10,210.00	7,880.00	7,880.00	-	2,000.00	5,000.00	5,000.00	-36.55%
TOTAL CODE ENFORCEMENT REVENUES		$ 545,375.00	$ 456,930.00	$ 310,227.20	$ 146,702.80	$ 401,625.00	$ 404,625.00	$ 404,625.00	-11.45%
OTHER FEES									
11-3437-410-01	AMBULANCE FEES-GCRS	145,966.00	185,000.00	161,146.08	23,853.92	185,000.00	170,000.00	170,000.00	-8.11%
TOTAL OTHER FEES		$ 145,966.00	$ 185,000.00	$ 161,146.08	$ 23,853.92	$ 185,000.00	$ 170,000.00	$ 170,000.00	-8.11%
TRANSPORTATION REVENUES									
11-3452-261-00	SECTION 18 ADMINISTRATI	160,255.00	160,255.00	47,204.00	113,051.00	160,255.00	160,255.00	160,255.00	0.00%
11-3452-263-00	SECTION 18 CAPITAL	248,317.00	287,688.00	213,747.00	73,941.00	6,279.00	6,279.00	6,279.00	-97.82%
11-3452-264-00	NC DOT 10-ED-060 ELDERL	79,159.00	69,052.00	70,565.00	(1,513.00)	100,000.00	100,000.00	100,000.00	44.82%
11-3452-264-01	NC DOT 10-ED-060 CAPITA	34,572.00	34,572.00	17,262.00	17,310.00	43,234.00	43,234.00	43,234.00	25.05%
11-3452-264-10	NC DOT 10-ED-060 MACON	-	-	-	-	2,402.00	2,402.00	2,402.00	

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-3452-431-00	OLDER AMERICAN ACT TITL	17,479.00	17,289.00	13,056.05	4,232.95	18,311.00	18,311.00	18,311.00	5.91%
11-3452-435-00	DONATIONS-COST SHARE TI	2,000.00	1,600.00	1,264.00	336.00	1,300.00	1,300.00	1,300.00	-18.75%
11-3452-435-01	PUBLIC FARES	10,000.00	8,500.00	5,931.00	2,569.00	5,800.00	5,800.00	5,800.00	-31.76%
11-3452-435-02	NURSING/REST HOME FEES	2,145.00	2,000.00	1,801.08	198.92	2,500.00	2,500.00	2,500.00	25.00%
11-3452-435-03	EDTAP FARES	-	-	485.00	(485.00)	-	-	-	
11-3452-435-04	TROLLEY FARES	7,000.00	6,500.00	5,760.73	739.27	6,500.00	6,500.00	6,500.00	0.00%
11-3452-435-05	ELDERLY 5310 FARES	8,275.00	5,500.00	7,092.00	(1,592.00)	7,000.00	7,000.00	7,000.00	27.27%
11-3452-435-06	EMPLOYMENT FARES	2,080.00	2,200.00	870.00	1,330.00	1,000.00	1,000.00	1,000.00	-54.55%
11-3452-511-00	PROGRAM INCOME	2,000.00	1,500.00	993.75	506.25	1,500.00	1,500.00	1,500.00	0.00%
11-3452-511-01	EMPLOYMENT TRANS PROGRA	10,880.00	10,064.00	10,079.00	(15.00)	10,079.00	10,079.00	10,079.00	0.15%
11-3452-511-02	NC DOT-EDTAP	59,771.00	59,771.00	55,553.00	4,218.00	55,553.00	55,553.00	55,553.00	-7.06%
11-3452-511-06	NC DOT-RGP	71,183.00	71,183.00	54,746.00	16,437.00	54,746.00	54,746.00	54,746.00	-23.09%
11-3452-511-07	CONTRACTS-DSS MEDICAL T	122,714.00	90,000.00	57,491.63	32,508.37	110,000.00	110,000.00	110,000.00	22.22%
11-3452-511-14	CONTRACTS-MTN PROJECTS	1,000.00	-	-	-	-	-	-	
11-3452-511-17	CONTRACTS-VOCATIONAL RE	8,365.00	11,500.00	10,894.00	606.00	15,000.00	15,000.00	15,000.00	30.43%
TOTAL TRANSPORTATION REVENUES		$ 847,195.00	$ 839,174.00	$ 574,795.24	$ 264,378.76	$ 601,459.00	$ 601,459.00	$ 601,459.00	-28.33%
OTHER REVENUES									
11-3483-410-00	SAFE ROADS ACT	4,000.00	4,000.00	2,368.24	1,631.76	4,000.00	4,000.00	4,000.00	0.00%
TOTAL OTHER REVENUES		$ 4,000.00	$ 4,000.00	$ 2,368.24	$ 1,631.76	$ 4,000.00	$ 4,000.00	$ 4,000.00	0.00%
COOPERATIVE EXTENSION REVENUES									
11-3495-370-01	CHEROKEE PRESERVATION F	39,290.00	-	-	-	-	-	-	
11-3495-370-02	ARTS COUNCIL JR APP MUS	4,000.00	11,147.00	11,265.00	(118.00)	-	-	-	-100.00%
11-3495-370-03	CONSERVATION EDUCATION	500.00	2,500.00	2,405.00	95.00	2,500.00	2,500.00	2,500.00	0.00%
11-3495-370-04	WNC COMM AG & FORESTRY	800.00	-	-	-	-	-	-	
11-3495-370-05	WESTERN DISTRICT ASSOC	230.00	-	-	-	-	-	-	
11-3495-370-06	NC DEPT OF CULT RES-TAP	8,000.00	8,000.00	8,000.00	-	-	-	-	-100.00%
11-3495-860-00	EQUIPMENT RENTAL	100.00	100.00	-	100.00	-	-	-	-100.00%
TOTAL COOPERATIVE EXTENSION REVENUES		$ 52,920.00	$ 21,747.00	$ 21,670.00	$ 77.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	-88.50%
CONSERVATION REVENUES									
11-3496-370-00	SOIL AND WATER TECH ASS	33,739.00	33,829.00	26,760.00	7,069.00	33,563.00	33,563.00	33,563.00	-0.79%
11-3496-370-02	SSWC DISTRICT MATCHING	4,000.00	4,000.00	3,600.00	400.00	4,000.00	4,000.00	4,000.00	0.00%
11-3496-370-05	DUKE ENERGY	16,320.00	14,250.00	-	14,250.00	14,000.00	14,000.00	14,000.00	-1.75%
11-3496-370-06	NC DEPT OF AG GIBSON FA	158,400.00	39,600.00	39,600.00	-	-	-	-	-100.00%
11-3496-370-07	WNC COMMUNITIES	-	14,250.00	14,250.00	-	-	-	-	-100.00%
TOTAL CONSERVATION REVENUES		$ 212,459.00	$ 105,929.00	$ 84,210.00	$ 21,719.00	$ 51,563.00	$ 51,563.00	$ 51,563.00	-51.32%
HEALTH REVENUES									
11-3511-410-00	VACCINE FEES	14,800.00	60,750.44	55,355.18	5,395.26	60,000.00	60,000.00	60,000.00	-1.24%
11-3511-511-00	GENERAL AID TO COUNTIES	87,036.00	80,336.00	77,556.79	2,779.21	80,336.00	80,336.00	80,336.00	0.00%
11-3513-330-04	DONATIONS-CHILD HEALTH	200.00	-	-	-	500.00	500.00	500.00	
11-3513-513-74	ADULT HEALTH DONATIONS	100.00	-	-	-	100.00	100.00	100.00	
11-3513-513-75	HEALTH PROMOTION	17,403.00	26,832.00	10,885.53	15,946.47	26,882.00	26,882.00	26,882.00	0.19%
11-3513-513-77	DONATIONS-DIABETES	-	-	850.00	(850.00)	100.00	100.00	100.00	

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-3513-513-78	DONATIONS-BCCCP	1,000.00	1,000.00	330.00	670.00	500.00	500.00	500.00	-50.00%
11-3513-513-79	DONATIONS-PRENATAL	700.00	-	3.36	(3.36)	1,000.00	1,000.00	1,000.00	
11-3513-513-81	SPORTS EXAMS	1,000.00	1,000.00	648.00	352.00	1,000.00	1,000.00	1,000.00	0.00%
11-3513-513-82	CHILD EXAMS	3,450.00	3,500.00	375.00	3,125.00	1,500.00	1,500.00	1,500.00	-57.14%
11-3513-513-83	SAFEKIDS	-	-	30.00	(30.00)	300.00	300.00	300.00	
11-3513-513-84	HEALTHY LIVING FESTIVAL	-	-	25.00	(25.00)	-	-	-	
11-3515-410-00	NUTRITION CONTRACTS	350.00	-	134.95	(134.95)	-	-	-	
11-3515-513-73	BREAST & CERVICAL CANCE	41,269.00	21,359.00	21,359.00	-	35,700.00	35,700.00	35,700.00	67.14%
11-3515-513-74	WISEWOMAN PROJECT	10,575.00	27,064.00	9,642.64	17,421.36	10,160.00	10,160.00	10,160.00	-62.46%
11-3515-513-76	EAT SMART MOVE MORE CLA	-	-	240.00	(240.00)	-	-	-	
11-3515-515-20	WIC PROGRAM	184,030.00	163,850.00	122,497.60	41,352.40	165,432.00	165,432.00	165,432.00	0.97%
11-3515-515-21	BF PEER COUNSELOR	10,441.00	-	5,102.38	(5,102.38)	9,256.00	9,256.00	9,256.00	
11-3515-515-22	WIC CROSSROADS	-	-	2,738.00	(2,738.00)	-	-	-	
11-3515-515-50	MATERNAL HEALTH	62,939.00	57,982.00	54,347.83	3,634.17	57,982.00	57,982.00	57,982.00	0.00%
11-3515-515-55	CHILD HEALTH	24,040.00	12,770.00	7,352.36	5,417.64	12,770.00	12,770.00	12,770.00	0.00%
11-3515-515-56	BREASTFEEDING EQUIPMENT	210.00	-	10.00	(10.00)	-	-	-	
11-3515-515-90	FAMILY PLANNING	167,052.00	163,240.00	110,920.15	52,319.85	158,707.00	158,707.00	158,707.00	-2.78%
11-3515-515-91	OTHER RECEIPTS - FAMILY	14,000.00	14,000.00	9,306.09	4,693.91	15,000.00	15,000.00	15,000.00	7.14%
11-3515-516-60	CAR SEAT SAFETY PROGRAM	1,000.00	1,000.00	2,701.40	(1,701.40)	1,000.00	1,000.00	1,000.00	0.00%
11-3515-516-70	LOCAL PRENATAL SUPPORT	17,800.00	7,500.00	7,574.40	(74.40)	7,500.00	7,500.00	7,500.00	0.00%
11-3515-516-80	LOCAL PERINATAL SUPPORT	1,500.00	1,000.00	1,055.00	(55.00)	1,000.00	1,000.00	1,000.00	0.00%
11-3515-516-91	OTHER RECEIPTS-COMPREHE	190,000.00	145,000.00	62,126.00	82,874.00	185,000.00	185,000.00	185,000.00	27.59%
11-3515-571-00	OTHER RECEIPTS-CARDIOLO	200.00	-	-	-	-	-	-	
11-3516-330-01	CHILD SERVICES COORDINA	5,144.00	3,450.00	11,967.03	(8,517.03)	3,450.00	3,450.00	3,450.00	0.00%
11-3516-330-02	CSC CC4C	88,047.00	66,096.00	64,930.37	1,165.63	82,368.00	82,368.00	82,368.00	24.62%
11-3516-330-03	BF PROMOTION & SUPPORT	7,848.00	7,548.00	5,523.75	2,024.25	9,210.00	9,210.00	9,210.00	22.02%
11-3516-350-04	IMMUNIZATION ACTION PLA	17,839.00	9,014.00	8,451.00	563.00	10,606.00	10,606.00	10,606.00	17.66%
11-3518-330-09	SCHOOL NURSE FUNDING	53,800.00	50,000.00	38,489.57	11,510.43	50,000.00	50,000.00	50,000.00	0.00%
11-3518-517-13	DIABETES REGIONAL CONSU	40,000.00	72,277.00	14,404.16	57,872.84	15,000.00	15,000.00	15,000.00	-79.25%
11-3518-517-14	DIABETES BUILDING CAPAC	2,500.00	-	-	-	1,000.00	1,000.00	1,000.00	
11-3518-517-15	NACCHO GRANT	9,230.00	-	-	-	-	-	-	
11-3518-518-00	ENVIRONMENTAL HEALTH FE	151,450.00	140,000.00	92,804.33	46,876.00	100,000.00	100,000.00	100,000.00	-28.57%
11-3518-518-01	ENVIRONMENTAL HEALTH	3,790.00	-	4,000.00	(4,000.00)	-	-	-	
11-3518-518-02	FOOD & LODGING FEES	14,200.00	12,500.00	8,338.75	4,161.25	14,500.00	14,500.00	14,500.00	16.00%
11-3518-518-03	ENVIRONMENTAL HEALTH-FO	18,152.00	4,000.00	-	4,000.00	4,000.00	4,000.00	4,000.00	0.00%
11-3518-518-04	WELL INSPECTION FEES	20,400.00	15,000.00	17,139.60	(2,139.60)	17,500.00	15,000.00	15,000.00	0.00%
11-3518-518-05	POOL INSPECTIONS FEES	6,575.00	6,000.00	5,575.00	425.00	6,000.00	6,000.00	6,000.00	0.00%
11-3518-518-06	EH WATER SAMPLES	-	-	-	-	8,000.00	8,000.00	8,000.00	
11-3518-518-15	COMM/NON-COMMUNITY WA	25,255.00	20,000.00	22,885.00	(2,885.00)	20,500.00	22,500.00	22,500.00	12.50%
11-3518-518-16	ANIMAL ADOPTION FEES	15,606.00	12,000.00	11,035.00	965.00	15,000.00	15,000.00	15,000.00	25.00%
11-3518-518-17	ANIMAL CLINIC FEES	91.00	100.00	15.00	85.00	100.00	100.00	100.00	0.00%
11-3518-518-18	ANIMAL SHELTER DONATION	1,500.00	1,500.00	1,136.00	364.00	1,500.00	1,500.00	1,500.00	0.00%
11-3518-518-27	ANCILLARY SERVICES	8,144.00	30,000.00	32,569.07	(2,569.07)	40,000.00	40,000.00	40,000.00	33.33%
11-3518-518-29	PCM MEDICAL ASST PROGRA	71,796.00	55,384.00	61,151.11	(5,767.11)	80,117.00	80,117.00	80,117.00	44.66%
11-3518-518-30	LOCAL TITLE XIX CHILD H	1,200.00	1,000.00	1,817.15	(817.15)	1,200.00	1,200.00	1,200.00	20.00%
11-3518-518-31	LOCAL TITLE XIX-FAMILY	8,400.00	6,500.00	10,792.88	(4,292.88)	15,000.00	15,000.00	15,000.00	130.77%
11-3518-518-45	SUMMER FOOD PROGRAM	331.00	-	-	-	-	-	-	

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-3518-518-48	BIOTERRORISM	30,913.00	27,168.00	22,813.61	4,354.39	27,168.00	27,168.00	27,168.00	0.00%
11-3518-518-51	ADOLESCENT PREGNANCY-AP	70,887.00	75,000.00	57,751.50	17,248.50	75,000.00	75,000.00	75,000.00	0.00%
11-3519-330-02	STD MEDS	-	-	-	-	2,500.00	2,500.00	2,500.00	
11-3519-330-03	COMMUNICABLE DISEASE CO	48,733.00	10,514.00	21,382.91	(10,868.91)	10,514.00	10,514.00	10,514.00	0.00%
11-3519-330-04	TB SERVICES	-	-	2,500.00	(2,500.00)	-	-	-	
11-3519-330-05	SMART START	55,000.00	55,000.00	39,711.09	15,288.91	129,010.00	129,010.00	129,010.00	134.56%
11-3519-330-07	DENTAL TXIX	113,837.00	-	-	-	-	-	-	
11-3519-330-09	LOCAL DENTAL FEES	61,541.00	-	759.61	(759.61)	-	-	-	
11-3519-330-13	COST SETTLEMENT FUNDS	536,785.00	-	-	-	150,000.00	150,000.00	150,000.00	
11-3519-330-16	COUNTY WELLNESS CLINIC	153,390.00	160,796.00	-	160,796.00	163,273.00	163,273.00	163,273.00	1.54%
11-3519-330-19	HELP PD	1,820.00	-	-	-	-	-	-	
11-3519-330-20	EAT SMART GRANT	10,505.00	-	-	-	-	-	-	
11-3519-330-22	COMM GARDEN DONATIONS	500.00	-	642.00	(642.00)	200.00	200.00	200.00	
11-3519-330-23	COMMUNITY TRANSFORMATIC	10,000.00	-	-	-	-	-	-	
11-3519-330-24	TANF	2,389.00	2,389.00	-	2,389.00	2,389.00	2,389.00	2,389.00	0.00%
11-3519-330-25	WOMENS HEALTH SERVICES	10,373.00	10,373.00	9,832.40	540.60	10,373.00	10,373.00	10,373.00	0.00%
11-3519-330-26	CHILD FATALITY	386.00	386.00	-	386.00	419.00	419.00	419.00	8.55%
11-3519-330-27	TUBERCULOSIS	2,348.00	2,348.00	2,348.00	-	2,391.00	2,391.00	2,391.00	1.83%
11-3519-330-28	TB MEDICATIONS	540.00	540.00	540.00	-	540.00	540.00	540.00	0.00%
11-3519-330-29	HIV	500.00	500.00	1,962.00	(1,462.00)	500.00	500.00	500.00	0.00%
11-3519-330-31	NOURISHING NC COMM GARD	3,100.00	-	-	-	-	-	-	
11-3519-330-32	COMM GARDEN SALE OF TSH	2,500.00	-	50.00	(50.00)	200.00	200.00	200.00	
11-3519-330-33	ACTIVE ROUTES TO SCHOOL	-	134,014.00	25,571.62	108,442.38	120,000.00	120,000.00	120,000.00	-10.46%
11-3519-330-34	PROJECT LAZARUS	9,000.00	9,000.00	2,500.00	6,500.00	-	-	-	-100.00%
TOTAL HEALTH REVENUES		$ 2,547,440.00	$ 1,788,580.44	$ 1,164,556.17	$ 623,704.60	$ 2,021,253.00	$ 2,020,753.00	$ 2,020,753.00	12.98%
SOCIAL SERVICE REVENUES									
11-3531-531-10	STATE-FEDERAL ADMINISTR	2,134,689.00	2,119,383.00	1,962,672.46	156,710.54	2,541,440.00	2,541,440.00	2,541,440.00	19.91%
11-3531-531-12	MISCELLANEOUS RESOURCES	6,000.00	-	-	-	-	-	-	
11-3535-535-22	MEDICAID PAYBACK	6,000.00	3,000.00	450.00	2,550.00	3,000.00	3,000.00	3,000.00	0.00%
11-3535-535-50	SPECIAL ASSISTANCE REFU	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-3535-536-10	IV-D FEES	9,260.00	8,600.00	4,592.89	4,007.11	6,000.00	6,000.00	6,000.00	-30.23%
11-3535-536-11	TITLE IV-D COLLECTIONS	27,108.00	25,000.00	7,432.30	17,567.70	20,000.00	20,000.00	20,000.00	-20.00%
11-3535-536-12	IV-D INCENTIVE	45,616.00	22,944.00	17,872.00	5,072.00	15,000.00	15,000.00	15,000.00	-34.62%
11-3535-536-31	IV-E FOSTER CARE	89,529.00	74,466.00	38,696.39	35,769.61	62,101.00	62,101.00	62,101.00	-16.60%
11-3535-536-32	WAFFA PAYBACK	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-3535-536-40	STATE FOSTER CARE	82,104.00	68,524.00	12,137.30	56,386.70	57,500.00	57,500.00	57,500.00	-16.09%
11-3535-536-55	ADOPTION ASSISTANCE	18,000.00	18,000.00	1,800.00	16,200.00	23,400.00	23,400.00	23,400.00	30.00%
11-3535-536-56	ADOPTION FEES	2,000.00	5,000.00	200.00	4,800.00	2,000.00	2,000.00	2,000.00	-60.00%
11-3537-537-20	CRISIS INTERVENTION	143,922.00	143,812.00	128,832.28	14,979.72	170,249.00	170,249.00	170,249.00	18.38%
11-3537-537-22	LINKS	8,325.00	8,325.00	2,772.05	5,552.95	9,650.00	9,650.00	9,650.00	15.92%
11-3537-538-00	DUKE ENERGY	11,900.00	12,692.69	12,692.69	-	11,900.00	11,900.00	11,900.00	-6.25%
11-3537-538-01	DUKE ENERGY SHAREHOLDER	90,299.94	72,295.00	-	72,295.00	63,892.00	63,892.00	63,892.00	-11.62%
11-3537-538-02	DUKE MERGER SETTLEMENT	99,183.99	14,361.84	-	14,361.84	-	-	-	-100.00%
11-3537-538-03	PROGRESS MERGER	3,043.00	1,056.54	-	1,056.54	384.00	384.00	384.00	-63.65%
11-3537-539-05	SALE OF EQUIPMENT	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-3537-539-09	NC HEALTH CHOICE FEES	10,000.00	10,000.00	9,250.00	750.00	10,000.00	10,000.00	10,000.00	0.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-3537-539-11	SPECIAL CHILD ADOPTION	86,402.28	125,866.73	-	125,866.73	115,569.00	115,569.00	115,569.00	-8.18%
11-3537-539-12	TRANSPORTATION REIMBURS	263,192.00	233,790.00	186,993.17	46,796.83	246,000.00	246,000.00	246,000.00	5.22%
11-3537-539-13	HELPING EACH MEMBER COP	9,553.00	9,553.00	6,265.01	3,287.99	9,519.00	9,519.00	9,519.00	-0.36%
11-3537-539-14	PROGRESS ENERGY NEIGHBO	10,878.00	1,000.00	-	1,000.00	1,068.00	1,068.00	1,068.00	6.80%
11-3537-539-16	NEIGHBORS IN NEED PROJE	5,000.00	-	-	-	-	-	-	
11-3537-539-18	DCD CHILD CARE SUBSIDY	2,285,592.00	2,058,937.00	1,532,379.81	526,557.19	1,625,866.00	1,625,866.00	1,625,866.00	-21.03%
11-3537-539-19	LOW INCOME ENERGY ASST	203,597.00	216,076.00	166,600.00	49,476.00	174,249.00	174,249.00	174,249.00	-19.36%
TOTAL SOCIAL SERVICE REVENUES		$ 5,653,194.21	$ 5,254,682.80	$ 4,091,638.35	$ 1,163,044.45	$ 5,170,787.00	$ 5,170,787.00	$ 5,170,787.00	-1.60%
INDIAN RESERVATION REVENUES									
11-3539-531-10	ADMINISTRATION STATE-FE	902,677.00	1,024,542.00	889,439.50	135,102.50	396,344.00	396,344.00	396,344.00	-61.32%
11-3539-531-12	TRANSPORTATION REIMBURS	44,240.00	44,240.00	33,394.28	10,845.72	44,240.00	44,240.00	44,240.00	0.00%
11-3539-535-21	MEDICAID PAYBACK	300.00	300.00	-	300.00	300.00	300.00	300.00	0.00%
11-3539-536-20	CRISIS INTERVENTION	4,000.00	4,000.00	2,530.36	1,469.64	4,000.00	4,000.00	4,000.00	0.00%
11-3539-536-31	WAFFA PAYBACK	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-3539-536-40	STATE-FEDERAL IV-E FOST	30,825.00	30,825.00	97,839.34	(67,014.34)	30,825.00	30,825.00	30,825.00	0.00%
11-3539-536-41	STATE FOSTER CARE	131,413.00	156,413.00	16,212.78	140,200.22	156,413.00	156,413.00	156,413.00	0.00%
TOTAL INDIAN RESERVATION REVENUES		$ 1,113,955.00	$ 1,260,820.00	$ 1,039,416.26	$ 221,403.74	$ 632,622.00	$ 632,622.00	$ 632,622.00	-49.82%
AGING REVENUES									
11-3540-330-00	HOME & COMMUNITY CARE B	161,162.00	223,192.00	189,586.70	33,605.30	186,178.00	186,178.00	186,178.00	-16.58%
11-3540-330-01	MEALS-DONATIONS AND FEE	20,805.00	20,000.00	17,128.61	2,871.39	20,000.00	20,000.00	20,000.00	0.00%
11-3540-330-02	ANIMAL MEAL DONATIONS	1,600.00	300.00	407.00	(107.00)	350.00	450.00	450.00	50.00%
11-3540-330-03	LIQUID SUPPLEMENTS	2,500.00	2,000.00	2,078.80	(78.80)	2,000.00	2,000.00	2,000.00	0.00%
11-3540-330-05	MEALS-PRIVATE PAY	1,950.00	1,200.00	1,440.00	(240.00)	1,400.00	1,400.00	1,400.00	16.67%
11-3540-330-06	MTN AREA HEALTH ED GRAN	1,000.00	-	-	-	-	-	-	
11-3540-360-02	PROJECT CARE-DONATIONS	3,029.00	4,000.00	4,004.35	(4.35)	3,000.00	3,000.00	3,000.00	-25.00%
11-3540-531-05	PROJECT LIFESAVER	400.00	-	-	-	-	-	-	
11-3540-531-07	COMMUNITY RESOURCE CONN	4,600.00	4,500.00	3,525.00	975.00	4,500.00	4,500.00	4,500.00	0.00%
11-3540-531-09	CASHIERS SENIOR CENTER	7,060.00	3,000.00	73.00	2,927.00	2,000.00	2,000.00	2,000.00	-33.33%
11-3540-531-12	HOME REPAIRS-HCCBG	12,010.00	-	130.00	(130.00)	-	-	-	
11-3540-531-13	SENIOR CENTER GENERAL P	12,653.00	11,500.00	-	11,500.00	11,500.00	11,500.00	11,500.00	0.00%
11-3540-531-14	AGING DONATIONS	2,162.00	2,200.00	915.00	1,285.00	2,200.00	2,200.00	2,200.00	0.00%
11-3540-531-16	CARING HANDS-HCCBG	41,892.00	-	2,231.00	(2,231.00)	-	-	-	
11-3540-531-17	CARING HANDS DONATIONS	1,500.00	1,500.00	1,403.00	97.00	1,500.00	1,500.00	1,500.00	0.00%
11-3540-531-20	SHIIP/SENIOR CARE	4,500.00	4,492.00	4,799.25	(307.25)	4,492.00	4,492.00	4,492.00	0.00%
11-3540-531-22	ADULT DAY CARE-HCCBG	45,729.00	-	1,367.00	(1,367.00)	-	-	-	
11-3540-531-23	ADULT DAY CARE-DSS FUND	4,123.00	4,123.00	-	4,123.00	4,123.00	4,123.00	4,123.00	0.00%
11-3540-531-24	ADULT DAY CARE-CLIENT D	9,498.00	5,500.00	7,830.00	(2,330.00)	6,000.00	8,000.00	8,000.00	45.45%
11-3540-531-25	ADULT DAY CARE-MEAL DON	3,823.00	4,000.00	3,240.00	760.00	4,000.00	4,000.00	4,000.00	0.00%
11-3540-531-26	ADULT DAY CARE-HCCBG/DS	4,777.00	-	-	-	-	-	-	
11-3540-531-27	EMERGENCY FOOD/SHELTER	6,563.00	6,563.00	-	6,563.00	6,000.00	6,000.00	6,000.00	-8.58%
11-3540-531-28	ADULT DAY CARE-CACFP	5,000.00	4,569.00	1,654.42	2,914.58	3,100.00	3,100.00	3,100.00	-32.15%
11-3540-531-30	DINING ROOM RENTAL	4,000.00	3,500.00	1,947.50	1,552.50	1,200.00	2,000.00	2,000.00	-42.86%
11-3540-531-31	BOARDROOM RENTAL	250.00	-	-	-	-	-	-	
TOTAL AGING REVENUES		$ 362,586.00	$ 306,139.00	$ 243,760.63	$ 62,378.37	$ 263,543.00	$ 266,443.00	$ 266,443.00	-12.97%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
EMERGENCY FOOD & SHELTER REVENUES									
11-3541-840-00	EMERGENCY FOOD & SHELTE	10,871.00	10,871.00	-	10,871.00	10,871.00	10,871.00	10,871.00	0.00%
TOTAL EMERGENCY FOOD & SHELTER REVENUES		$ 10,871.00	$ 10,871.00	$ -	$ 10,871.00	$ 10,871.00	$ 10,871.00	$ 10,871.00	0.00%
SENIOR CENTER REVENUES									
11-3542-531-01	ACTIVITY FEES	12,200.00	9,200.00	8,346.50	853.50	9,000.00	9,000.00	9,000.00	-2.17%
11-3542-531-02	SPECIAL EVENTS FEES	1,700.00	350.00	202.00	148.00	-	-	-	-100.00%
11-3542-531-03	FUND RAISING INCOME	2,800.00	1,150.00	1,110.50	39.50	1,200.00	1,200.00	1,200.00	4.35%
11-3542-531-04	FRIENDS OF THE CENTER	300.00	-	-	-	-	-	-	
11-3542-531-05	ARTS COUNCIL FUNDS	1,000.00	-	-	-	-	-	-	
11-3542-840-00	DONATIONS AND GIFTS	500.00	850.00	848.68	1.32	-	-	-	-100.00%
11-3542-890-00	TRANSFER FROM SENIOR CE	16,640.00	16,640.00	-	16,640.00	-	-	-	-100.00%
TOTAL SENIOR CENTER REVENUES		$ 35,140.00	$ 28,190.00	$ 10,507.68	$ 17,682.32	$ 10,200.00	$ 10,200.00	$ 10,200.00	-63.82%
VETERAN'S REVENUES									
11-3582-360-00	VETERAN'S SERVICE	1,452.00	1,452.00	-	1,452.00	1,452.00	1,452.00	1,452.00	0.00%
TOTAL VETERAN'S REVENUES		$ 1,452.00	$ 1,452.00	$ -	$ 1,452.00	$ 1,452.00	$ 1,452.00	$ 1,452.00	0.00%
LOTTERY REVENUES									
11-3593-330-01	LOTTERY PROCEEDS	261,656.00	256,892.00	256,891.07	0.93	247,362.00	247,362.00	247,362.00	-3.71%
TOTAL LOTTERY REVENUES		$ 261,656.00	$ 256,892.00	$ 256,891.07	$ 0.93	$ 247,362.00	$ 247,362.00	$ 247,362.00	-3.71%
RECREATION REVENUES									
11-3612-330-00	TOWN OF SYLVA - ABC REV	9,593.00	-	-	-	-	-	-	
11-3612-370-01	THE COMMUNITY FOUNDATIO	-	15,000.00	15,000.00	-	15,000.00	15,000.00	15,000.00	0.00%
11-3612-410-00	MISCELLANEOUS REVENUES	2,690.00	2,500.00	-	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
11-3612-410-01	SWIMMING POOL ADMISSION	40,000.00	42,000.00	20,262.00	21,738.00	42,000.00	42,000.00	42,000.00	0.00%
11-3612-410-02	SWIM LESSONS	3,575.00	2,500.00	380.00	2,120.00	2,500.00	2,500.00	2,500.00	0.00%
11-3612-410-03	SWIMMING POOL REIMBURSE	1,500.00	9,000.00	(80.00)	9,080.00	9,000.00	9,000.00	9,000.00	0.00%
11-3612-410-04	SPECIAL TRIPS	-	2,000.00	-	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
11-3612-410-06	RECREATION - SPECIAL PR	-	2,500.00	-	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
11-3612-410-07	ADULT SOFTBALL	2,490.00	4,600.00	1,485.00	3,115.00	3,500.00	3,500.00	3,500.00	-23.91%
11-3612-410-08	CO-REC SOFTBALL	3,100.00	2,500.00	1,775.00	725.00	2,700.00	2,700.00	2,700.00	8.00%
11-3612-410-09	WOMENS VOLLEYBALL	2,200.00	2,500.00	2,422.00	78.00	2,450.00	2,450.00	2,450.00	-2.00%
11-3612-410-10	CO-REC VOLLEYBALL	1,400.00	2,100.00	1,089.00	1,011.00	2,975.00	2,975.00	2,975.00	41.67%
11-3612-410-11	CHURCH VOLLEYBALL	1,750.00	1,750.00	1,095.00	655.00	1,400.00	1,400.00	1,400.00	-20.00%
11-3612-410-12	ADULT FLAG FOOTBALL	2,200.00	1,125.00	-	1,125.00	2,560.00	2,560.00	2,560.00	127.56%
11-3612-410-13	CHURCH SOFTBALL	5,000.00	6,000.00	3,945.00	2,055.00	4,800.00	4,800.00	4,800.00	-20.00%
11-3612-410-14	CHURCH BASKETBALL	3,600.00	3,600.00	1,275.00	2,325.00	3,400.00	3,400.00	3,400.00	-5.56%
11-3612-410-15	SUMMER BASKETBALL	2,700.00	3,000.00	125.00	2,875.00	3,000.00	3,000.00	3,000.00	0.00%
11-3612-410-16	TENNIS	750.00	1,500.00	1,605.00	(105.00)	2,500.00	2,500.00	2,500.00	66.67%
11-3612-410-17	YOUTH SOCCER	21,983.00	21,000.00	23,465.00	(2,465.00)	24,000.00	24,000.00	24,000.00	14.29%
11-3612-410-18	YOUTH BASKETBALL	10,000.00	11,000.00	8,910.50	2,089.50	11,000.00	11,000.00	11,000.00	0.00%
11-3612-410-19	SANDLOT BASEBALL	2,000.00	2,000.00	800.00	1,200.00	1,500.00	1,500.00	1,500.00	-25.00%
11-3612-410-20	ROAD RACES	4,800.00	5,500.00	3,965.00	1,535.00	5,500.00	5,500.00	5,500.00	0.00%

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-3612-410-22	LEISURE PROGRAMS	6,000.00	8,000.00	11,403.00	(3,443.00)	13,000.00	13,000.00	13,000.00	62.50%
11-3612-410-23	DAY CAMPS	43,711.00	42,000.00	21,105.00	20,895.00	42,875.00	42,875.00	42,875.00	2.08%
11-3612-410-24	ANDREWS PARK	28,000.00	28,000.00	12,027.00	15,973.00	28,000.00	28,000.00	28,000.00	0.00%
11-3612-410-25	SHELTER RENTAL	5,025.00	5,000.00	3,460.00	1,540.00	6,000.00	6,000.00	6,000.00	20.00%
11-3612-410-26	FEE/CHARGES	587.00	750.00	483.05	266.95	1,000.00	1,000.00	1,000.00	33.33%
11-3612-410-27	CHALLENGER SOCCER CAMP	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-3612-410-28	SKI LESSONS	6,695.00	6,500.00	4,749.00	1,751.00	6,500.00	6,500.00	6,500.00	0.00%
11-3612-410-30	FAMILY FUNDAY	500.00	500.00	-	500.00	1,500.00	1,500.00	1,500.00	200.00%
11-3612-410-31	PUMPKIN PATCH	932.00	250.00	420.00	(170.00)	400.00	400.00	400.00	60.00%
11-3612-410-35	SENIOR GAMES	2,350.00	1,500.00	915.00	585.00	1,500.00	1,500.00	1,500.00	0.00%
11-3612-410-37	PILOT PROGRAM-NURSERY F	3,000.00	3,000.00	433.00	2,567.00	2,500.00	2,500.00	2,500.00	-16.67%
11-3612-410-38	RECREATION CENTER FEES	160,000.00	165,000.00	122,142.50	42,857.50	165,000.00	165,000.00	165,000.00	0.00%
11-3612-410-39	CASHIERS RECREATION CEN	145,000.00	145,000.00	101,763.94	43,236.06	145,000.00	145,000.00	145,000.00	0.00%
11-3612-410-40	CASHIERS SWIMMING POOL	6,500.00	6,500.00	2,723.50	3,776.50	6,500.00	6,500.00	6,500.00	0.00%
11-3612-410-41	PERSONAL TRAINER FEES	26,013.00	20,000.00	23,840.00	(3,840.00)	24,000.00	24,000.00	24,000.00	20.00%
11-3612-410-42	CASHIERS PERSONAL TRAIN	34,768.00	28,000.00	15,770.00	12,230.00	25,000.00	25,000.00	25,000.00	-10.71%
11-3612-480-01	SWIMMING POOL CONCESSIO	12,840.00	10,000.00	6,415.00	3,585.00	10,000.00	10,000.00	10,000.00	0.00%
11-3612-480-02	PARK CONCESSIONS	8,000.00	4,000.00	3,933.24	66.76	4,500.00	4,500.00	4,500.00	12.50%
11-3612-840-00	DONATIONS	4,248.00	6,000.00	4,955.00	1,045.00	6,000.00	6,000.00	6,000.00	0.00%
11-3612-840-02	DONATIONS-GREENWAYS	-	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-3612-840-03	DONATIONS-CASHIERS	4,495.00	2,000.00	1,770.00	230.00	2,500.00	2,500.00	2,500.00	25.00%
TOTAL RECREATION REVENUES		$ 620,495.00	$ 627,175.00	$ 425,826.73	$ 201,308.27	$ 640,060.00	$ 640,060.00	$ 640,060.00	2.05%
OTHER REVENUES									
11-3713-510-00	CASHIERS WELL SERVICE F	13,500.00	13,500.00	9,130.00	4,370.00	13,500.00	13,500.00	13,500.00	0.00%
TOTAL OTHER REVENUES		$ 13,500.00	$ 13,500.00	$ 9,130.00	$ 4,370.00	$ 13,500.00	$ 13,500.00	$ 13,500.00	0.00%
REGISTER OF DEEDS REVENUES									
11-3814-410-01	REGISTER OF DEEDS - REV	300,700.00	300,000.00	286,675.50	13,324.50	350,000.00	350,000.00	350,000.00	16.67%
11-3814-410-02	REGISTER OF DEEDS - REC	237,135.00	241,000.00	195,297.50	45,702.50	260,000.00	260,000.00	260,000.00	7.88%
11-3814-410-03	REGISTER OF DEEDS - MAR	7,650.00	6,000.00	6,550.00	(550.00)	8,500.00	8,500.00	8,500.00	41.67%
11-3814-410-04	REGISTER OF DEEDS-TECHN	28,000.00	28,000.00	-	28,000.00	28,000.00	28,000.00	28,000.00	0.00%
11-3814-410-06	R.O.D.-REV-ADM FEE	6,015.00	6,000.00	5,609.92	390.08	6,000.00	6,000.00	6,000.00	0.00%
TOTAL REGISTER OF DEEDS REVENUES		$ 579,500.00	$ 581,000.00	$ 494,132.92	$ 86,867.08	$ 652,500.00	$ 652,500.00	$ 652,500.00	12.31%
OTHER REVENUES									
11-3831-491-00	INVESTMENT EARNINGS	25,000.00	25,000.00	9,523.04	15,476.96	25,000.00	25,000.00	25,000.00	0.00%
11-3832-000-01	COPY MACHINE	35,350.00	34,500.00	24,755.31	9,744.69	34,500.00	34,500.00	34,500.00	0.00%
11-3832-000-02	FAX MACHINE/COPIES	500.00	500.00	(76.40)	576.40	500.00	500.00	500.00	0.00%
11-3834-860-00	RENTS	56,510.00	52,210.00	42,272.94	9,937.06	52,210.00	52,210.00	52,210.00	0.00%
11-3835-480-00	VENDING MACHINES	2,000.00	2,000.00	484.83	1,515.17	2,000.00	2,000.00	2,000.00	0.00%
11-3835-820-00	SALE OF FIXED ASSETS	69,430.00	60,000.00	56,466.00	3,534.00	40,000.00	40,000.00	40,000.00	-33.33%
11-3835-820-01	SALE OF FIXED ASSETS-SH	-	-	2.00	(2.00)	-	-	-	
TOTAL OTHER REVENUES		$ 188,790.00	$ 174,210.00	$ 133,427.72	$ 40,782.28	$ 154,210.00	$ 154,210.00	$ 154,210.00	-11.48%

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
ABC REVENUES									
11-3837-351-00	ABC DISTRIBUTION-LAW EN	-	-	7,919.74	(7,919.74)	20,000.00	20,000.00	20,000.00	
11-3837-351-01	ABC DISTRIBUTION - GENE	229,550.00	230,000.00	181,868.53	48,131.47	230,000.00	240,000.00	240,000.00	4.35%
11-3837-351-02	ABC DISTRIBUTION - RECR	80,000.00	80,000.00	-	80,000.00	-	-	-	-100.00%
11-3837-351-03	ABC DISTRIBUTION-REHABI	9,900.00	10,130.00	19,353.70	(9,223.70)	21,500.00	21,500.00	21,500.00	112.24%
11-3837-351-04	ABC LICENSE FEES	4,080.00	3,400.00	3,265.00	135.00	3,400.00	3,400.00	3,400.00	0.00%
11-3837-351-05	BEER AND WINE TAX DISTR	163,048.00	135,000.00	-	135,000.00	165,000.00	165,000.00	165,000.00	22.22%
11-3837-351-06	ABC BOARD LOAN	-	-	20,000.00	(20,000.00)	-	-	-	
TOTAL ABC REVENUES		$ 486,578.00	$ 458,530.00	$ 232,406.97	$ 226,123.03	$ 439,900.00	$ 449,900.00	$ 449,900.00	-1.88%
OTHER REVENUES									
11-3839-850-00	INSURANCE SETTLEMENTS	49,170.40	7,773.87	7,773.87	-	-	-	-	-100.00%
11-3839-890-00	OTHER MISCELLANEOUS REV	21,450.00	30,000.00	31,022.74	(1,022.74)	30,000.00	30,000.00	30,000.00	0.00%
11-3839-890-03	TDA ADMINISTRATION	18,660.00	16,000.00	-	16,000.00	16,000.00	16,000.00	16,000.00	0.00%
11-3839-890-04	AIRPORT ADMINISTRATION	14,500.00	14,500.00	-	14,500.00	14,500.00	14,500.00	14,500.00	0.00%
TOTAL OTHER REVENUES		$ 103,780.40	$ 68,273.87	$ 38,796.61	$ 29,477.26	$ 60,500.00	$ 60,500.00	$ 60,500.00	-11.39%
FUND BALANCE									
11-3991-000-00	FUND BALANCE	-	1,387,844.00	-	1,387,844.00	-	-	-	-100.00%
TOTAL FUND BALANCE		$ -	$ 1,387,844.00	$ -	$ 1,387,844.00	$ -	$ -	$ -	-100.00%
TOTAL GENERAL FUND REVENUES:		**$ 58,477,613.66**	**$ 57,917,047.88**	**$ 49,110,789.50**	**$ 8,805,898.71**	**$ 56,019,198.00**	**$ 56,235,009.00**	**$ 56,235,009.00**	**-2.90%**

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
GOVERNING BODY									
11-4110-121-00	SALARIES & WAGES	63,832.75	64,844.05	54,962.93	9,881.12	65,755.00	64,465.00	64,465.00	-0.58%
11-4110-170-00	BOARD MEMBER EXPENSE	7,605.00	9,500.00	10,019.90	(519.90)	7,500.00	11,500.00	11,500.00	21.05%
11-4110-181-00	SOCIAL SECURITY CONTRIB	3,954.80	4,020.52	3,378.17	642.35	4,077.00	5,175.00	5,175.00	28.71%
11-4110-183-00	HOSPITALIZATION INSURANCE	36,812.00	36,812.00	30,440.56	6,371.44	46,015.00	46,015.00	46,015.00	25.00%
11-4110-186-00	WORKMAN'S COMPENSATION	192.00	192.00	186.72	5.28	192.00	612.00	612.00	218.75%
11-4110-187-00	MEDICARE TAX	924.95	940.53	790.08	150.45	954.00	1,211.00	1,211.00	28.76%
11-4110-189-00	EMPLOYEE APPRECIATION	5,000.00	5,500.00	998.85	4,488.20	5,500.00	5,500.00	5,500.00	0.00%
11-4110-191-00	PROFESSIONAL SERVICES-AUDI	76,736.00	76,750.00	76,239.25	510.75	76,750.00	76,750.00	76,750.00	0.00%
11-4110-260-00	OFFICE SUPPLIES AND MAT	2,000.00	3,500.00	3,228.40	271.60	3,000.00	3,000.00	3,000.00	-14.29%
11-4110-311-00	TRAVEL	2,000.00	3,000.00	2,997.33	2.67	3,000.00	15,000.00	15,000.00	400.00%
11-4110-321-00	TELEPHONE	2,500.00	2,500.00	1,768.26	671.70	2,500.00	2,500.00	2,500.00	0.00%
11-4110-325-00	POSTAGE	250.00	250.00	-	250.00	250.00	250.00	250.00	0.00%
11-4110-370-00	ADVERTISING	3,500.00	3,500.00	958.80	2,541.20	3,500.00	3,500.00	3,500.00	0.00%
11-4110-393-00	CONTRACTED SERVICES	7,110.00	8,000.00	7,831.20	168.80	5,000.00	5,000.00	5,000.00	-37.50%
11-4110-454-00	INSURANCE-PROFESSIONAL	2,400.00	2,975.00	2,975.00	-	2,400.00	2,400.00	2,400.00	-19.33%
11-4110-491-00	DUES AND SUBSCRIPTIONS	11,485.00	12,000.00	11,855.28	144.72	12,000.00	12,000.00	12,000.00	0.00%
11-4110-510-00	CAPITAL OUTLAY-EQUIPMENT	1,350.00	2,748.00	2,153.74	(576.79)	2,500.00	-	-	-100.00%
11-4110-699-00	MISCELLEANOUS DONATIONS	10,664.00	17,925.00	12,250.00	5,675.00	25,000.00	25,000.00	25,000.00	39.47%
TOTAL GOVERNING BODY		$ 238,316.50	$ 254,957.10	$ 223,034.47	$ 30,678.59	$ 265,893.00	$ 279,878.00	$ 279,878.00	9.77%
ADMINISTRATION									
11-4120-121-00	SALARIES & WAGES	207,309.04	208,254.04	170,337.60	37,916.44	201,238.00	201,238.00	201,238.00	-3.37%
11-4120-181-00	SOCIAL SECURITY CONTRIB	12,191.72	12,908.72	9,830.66	3,078.06	12,477.00	12,477.00	12,477.00	-3.34%
11-4120-182-00	RETIREMENT EXPENSE	14,535.00	14,713.00	12,031.58	2,681.42	14,228.00	14,228.00	14,228.00	-3.30%
11-4120-183-00	HOSPITALIZATION INSURAN	19,105.00	19,105.00	16,165.16	2,939.84	27,609.00	27,609.00	27,609.00	44.51%
11-4120-183-01	RETIREE INSURANCE	13,527.00	13,728.00	-	13,728.00	7,283.00	7,283.00	7,283.00	-46.95%
11-4120-185-00	UNEMPLOYMENT INSURANCE	-	465.13	492.70	(27.57)	651.00	651.00	651.00	39.96%
11-4120-186-00	WORKMAN'S COMPENSATION	620.00	620.00	602.95	17.05	620.00	620.00	620.00	0.00%
11-4120-187-00	MEDICARE TAX	2,948.32	3,020.32	2,379.06	641.26	2,918.00	2,918.00	2,918.00	-3.39%
11-4120-250-00	VEHICLE SUPPLIES	300.00	300.00	123.66	176.34	500.00	500.00	500.00	66.67%
11-4120-260-00	OFFICE SUPPLIES AND MAT	2,300.00	2,500.00	1,774.92	725.08	2,500.00	2,500.00	2,500.00	0.00%
11-4120-311-00	TRAVEL	2,206.00	7,700.00	7,318.56	381.44	7,500.00	7,500.00	7,500.00	-2.60%
11-4120-321-00	TELEPHONE	6,100.00	5,200.00	5,022.99	177.01	5,200.00	5,200.00	5,200.00	0.00%
11-4120-325-00	POSTAGE	150.00	500.00	329.22	170.78	500.00	500.00	500.00	0.00%
11-4120-370-00	ADVERTISING	-	250.00	-	250.00	250.00	250.00	250.00	0.00%
11-4120-452-00	INSURANCE-VEHICLE	1,500.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
11-4120-454-00	INSURANCE-PROFESSIONAL	1,500.00	1,500.00	875.00	625.00	1,500.00	1,500.00	1,500.00	0.00%
11-4120-491-00	DUES AND SUBSCRIPTIONS	675.00	750.00	711.50	38.50	750.00	750.00	750.00	0.00%
11-4120-510-00	CAPITAL OUTLAY-EQUIPMEN	-	1,726.00	1,725.99	0.01	2,500.00	-	-	-100.00%
TOTAL ADMINISTRATION		$ 284,967.08	$ 294,740.21	$ 231,221.55	$ 63,518.66	$ 289,724.00	$ 287,224.00	$ 287,224.00	-2.55%
HUMAN RESOURCES									
11-4125-121-00	SALARIES & WAGES	84,955.30	95,007.30	72,211.87	22,795.43	96,996.00	96,996.00	96,996.00	2.09%
11-4125-181-00	SOCIAL SECURITY CONTRIB	5,322.72	5,890.72	4,167.98	1,722.74	6,014.00	6,014.00	6,014.00	2.09%

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-4125-182-00	RETIREMENT EXPENSE	6,090.00	6,710.00	5,097.72	1,612.28	6,858.00	6,858.00	6,858.00	2.21%
11-4125-183-00	HOSPITALIZATION INSURAN	14,867.00	18,407.00	12,742.56	5,664.44	18,406.00	18,406.00	18,406.00	-0.01%
11-4125-185-00	UNEMPLOYMENT COMPENSAT	-	328.50	354.10	(25.60)	434.00	434.00	434.00	32.12%
11-4125-186-00	WORKMAN'S COMPENSATION	177.00	185.00	179.91	5.09	200.00	285.00	285.00	54.05%
11-4125-187-00	MEDICARE TAX	1,309.58	1,377.58	974.81	402.77	1,406.00	1,406.00	1,406.00	2.06%
11-4125-260-00	OFFICE SUPPLIES & MATER	3,150.00	3,600.00	2,786.84	813.16	2,900.00	2,900.00	2,900.00	-19.44%
11-4125-311-00	TRAVEL	2,500.00	2,500.00	1,414.23	1,085.77	2,500.00	2,500.00	2,500.00	0.00%
11-4125-321-00	TELEPHONE	2,150.00	2,500.00	2,027.83	472.17	2,700.00	2,700.00	2,700.00	8.00%
11-4125-325-00	POSTAGE	1,100.00	850.00	395.93	454.07	900.00	900.00	900.00	5.88%
11-4125-454-00	INSURANCE-PROFESSIONAL	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-4125-491-00	DUES & SUBSCRIPTIONS	400.00	670.00	670.00	-	900.00	900.00	900.00	34.33%
11-4125-550-00	CAPITAL OUTLAY	1,057.00	379.00	379.00	-	1,500.00	-	-	-100.00%
11-4125-699-00	CONTRACTED SERVICES	2,000.00	4,880.00	974.65	3,905.35	4,000.00	4,000.00	4,000.00	-18.03%
TOTAL HUMAN RESOURCES		$ 125,578.60	$ 143,785.10	$ 104,377.43	$ 39,407.67	$ 146,214.00	$ 144,799.00	$ 144,799.00	0.71%
FINANCE									
11-4130-121-00	SALARIES & WAGES	397,864.20	380,163.20	308,916.92	71,246.28	398,602.00	398,602.00	398,602.00	4.85%
11-4130-181-00	SOCIAL SECURITY CONTRIB	22,997.88	23,570.88	17,783.12	5,787.76	24,714.00	24,714.00	24,714.00	4.85%
11-4130-182-00	RETIREMENT EXPENSE	27,698.00	26,847.00	21,618.28	5,228.72	28,182.00	28,182.00	28,182.00	4.97%
11-4130-183-00	HOSPITALIZATION INSURAN	66,091.00	64,421.00	54,509.84	9,911.16	64,421.00	64,421.00	64,421.00	0.00%
11-4130-183-01	RETIREE INSURANCE	6,321.00	24,926.00	-	24,926.00	24,926.00	24,926.00	24,926.00	0.00%
11-4130-185-00	UNEMPLOYMENT INSURANCE	-	1,049.57	1,142.52	(92.95)	1,710.00	1,710.00	1,710.00	62.92%
11-4130-186-00	WORKMAN'S COMPENSATION	1,192.00	1,192.00	1,159.22	32.78	1,192.00	1,192.00	1,192.00	0.00%
11-4130-187-00	MEDICARE TAX	5,705.32	5,513.32	4,185.05	1,328.27	5,780.00	5,780.00	5,780.00	4.84%
11-4130-260-00	OFFICE SUPPLIES AND MAT	8,700.00	9,500.00	7,188.32	2,311.68	9,500.00	9,500.00	9,500.00	0.00%
11-4130-311-00	TRAVEL	1,425.00	2,000.00	400.00	1,600.00	2,000.00	2,000.00	2,000.00	0.00%
11-4130-321-00	TELEPHONE	6,375.00	6,290.00	5,315.05	974.95	6,000.00	6,000.00	6,000.00	-4.61%
11-4130-325-00	POSTAGE	5,200.00	5,200.00	4,066.38	1,133.62	5,200.00	5,200.00	5,200.00	0.00%
11-4130-352-00	REPAIRS & MAINT EQUIPME	500.00	500.00	71.25	428.75	500.00	500.00	500.00	0.00%
11-4130-370-00	ADVERTISING	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-4130-454-00	INSURANCE-PROFESSIONAL	2,875.00	2,875.00	875.00	2,000.00	2,875.00	2,875.00	2,875.00	0.00%
11-4130-491-00	DUES AND SUBSCRIPTIONS	805.00	475.00	452.00	23.00	1,800.00	1,800.00	1,800.00	278.95%
11-4130-510-00	CAPITAL OUTLAY-EQUIPMEN	3,180.00	5,659.00	3,404.66	1.79	2,500.00	-	-	-100.00%
TOTAL FINANCE		$ 557,429.40	$ 560,681.97	$ 431,087.61	$ 127,341.81	$ 580,402.00	$ 577,902.00	$ 577,902.00	3.07%
TAX COLLECTIONS									
11-4140-121-00	SALARIES & WAGES	160,250.60	162,528.60	120,459.82	42,068.78	152,535.00	152,535.00	152,535.00	-6.15%
11-4140-181-00	SOCIAL SECURITY CONTRIB	9,847.44	10,077.44	7,430.43	2,647.01	9,458.00	9,458.00	9,458.00	-6.15%
11-4140-182-00	RETIREMENT EXPENSE	11,335.00	11,476.00	8,501.29	2,974.71	10,785.00	10,785.00	10,785.00	-6.02%
11-4140-183-00	HOSPITALIZATION INSURAN	36,812.00	36,812.00	29,024.72	7,787.28	36,812.00	36,812.00	36,812.00	0.00%
11-4140-183-01	RETIREE INSURANCE	7,207.00	7,283.00	-	7,283.00	16,486.00	16,486.00	16,486.00	126.36%
11-4140-185-00	UNEMPLOYMENT INSURANCE	-	504.54	560.60	(56.06)	868.00	868.00	868.00	72.04%
11-4140-186-00	WORKMAN'S COMPENSATION	483.00	483.00	469.72	13.28	470.00	449.00	449.00	-7.04%
11-4140-187-00	MEDICARE TAX	2,303.16	2,357.16	1,737.71	619.45	2,212.00	2,212.00	2,212.00	-6.16%
11-4140-260-00	OFFICE SUPPLIES AND MAT	7,170.00	10,380.00	3,182.17	6,653.40	9,950.00	9,950.00	9,950.00	-4.14%
11-4140-311-00	TRAVEL	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	1,500.00	0.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-4140-321-00	TELEPHONE	4,011.00	3,880.00	3,082.82	797.18	2,880.00	2,880.00	2,880.00	-25.77%
11-4140-325-00	POSTAGE	7,278.00	7,010.00	3,726.74	3,283.26	5,100.00	5,100.00	5,100.00	-27.25%
11-4140-352-00	REPAIRS & MAINT EQUIPME	700.00	700.00	287.20	412.80	700.00	700.00	700.00	0.00%
11-4140-370-00	ADVERTISING	7,500.00	8,020.00	8,010.90	9.10	7,500.00	7,500.00	7,500.00	-6.48%
11-4140-454-00	INSURANCE-PROFESSIONAL	6,225.00	5,225.00	2,135.00	3,090.00	1,500.00	1,500.00	1,500.00	-71.29%
11-4140-491-00	DUES AND SUBSCRIPTIONS	200.00	200.00	175.00	25.00	200.00	200.00	200.00	0.00%
11-4140-510-00	CAPITAL OUTLAY-EQUIPMEN	3,709.00	-	-	-	2,400.00	-	-	
11-4140-699-00	CONTRACTED SERVICES	7,000.00	9,500.00	8,741.60	758.40	12,700.00	12,700.00	12,700.00	33.68%
TOTAL TAX COLLECTIONS		$ 273,531.20	$ 277,936.74	$ 197,525.72	$ 79,866.59	$ 274,056.00	$ 271,635.00	$ 271,635.00	-2.27%
TAX ADMINISTRATION									
11-4141-121-00	SALARIES & WAGES	355,770.05	406,810.20	342,205.92	64,604.28	417,602.00	409,670.00	409,670.00	0.70%
11-4141-181-00	SOCIAL SECURITY CONTRIB	22,220.52	25,222.88	20,965.63	4,257.25	25,891.00	25,400.00	25,400.00	0.70%
11-4141-182-00	RETIREMENT EXPENSE	25,640.00	28,731.00	24,159.43	4,571.57	29,524.00	28,964.00	28,964.00	0.81%
11-4141-183-00	HOSPITALIZATION INSURAN	80,066.00	87,429.00	72,172.66	15,256.34	93,871.00	93,871.00	93,871.00	7.37%
11-4141-183-01	RETIREE INSURANCE	23,376.00	28,171.00	-	28,171.00	27,208.00	27,208.00	27,208.00	-3.42%
11-4141-185-00	UNEMPLOYMENT INSURANCE	-	1,304.17	1,417.20	(113.03)	2,168.00	2,168.00	2,168.00	66.24%
11-4141-186-00	WORKMAN'S COMPENSATION	2,478.00	3,295.00	3,204.39	90.61	3,295.00	2,210.00	2,210.00	-32.93%
11-4141-187-00	MEDICARE TAX	5,196.53	5,899.32	4,903.26	996.06	6,055.00	5,941.00	5,941.00	0.71%
11-4141-260-00	OFFICE SUPPLIES AND MAT	11,250.00	14,250.00	5,995.58	8,251.12	14,250.00	14,250.00	14,250.00	0.00%
11-4141-311-00	TRAVEL	3,450.00	4,676.00	2,651.67	2,024.33	5,759.00	5,759.00	5,759.00	23.16%
11-4141-321-00	TELEPHONE	11,520.00	11,000.00	9,253.56	1,716.40	12,000.00	12,000.00	12,000.00	9.09%
11-4141-321-01	CELL PHONES	1,350.00	1,800.00	-	1,800.00	1,500.00	1,500.00	1,500.00	-16.67%
11-4141-325-00	POSTAGE	23,900.00	28,550.00	15,233.44	13,316.56	28,500.00	28,500.00	28,500.00	-0.18%
11-4141-351-00	REPAIR & MAINTENANCE-VE	2,500.00	2,150.00	-	2,150.00	2,500.00	2,500.00	2,500.00	16.28%
11-4141-352-00	REPAIRS & MAINT EQUIPME	2,000.00	2,000.00	1,098.00	902.00	2,000.00	2,000.00	2,000.00	0.00%
11-4141-370-00	ADVERTISING AND PUBLICA	3,377.00	3,580.00	3,579.74	0.26	3,700.00	3,700.00	3,700.00	3.35%
11-4141-395-00	TRAINING EMPLOYEE EDUCA	2,130.00	2,005.00	1,735.00	270.00	2,150.00	2,150.00	2,150.00	7.23%
11-4141-454-00	INSURANCE-PROFESSIONAL	550.00	550.00	-	550.00	550.00	550.00	550.00	0.00%
11-4141-491-00	DUES AND SUBSCRIPTIONS	2,075.00	2,075.00	1,020.00	1,055.00	1,425.00	1,425.00	1,425.00	-31.33%
11-4141-510-00	CAPITAL OUTLAY-EQUIPMEN	2,477.00	-	-	-	3,600.00	-	-	
11-4141-510-01	LEASED EQUIPMENT	-	2,800.00	-	2,800.00	2,800.00	2,800.00	2,800.00	0.00%
11-4141-699-00	CONTRACTED SERVICES-TAX	30,025.00	2,455.00	2,450.62	4.38	-	-	-	-100.00%
11-4141-699-01	CONTRACTED SERVICES	23,599.00	17,175.00	14,630.42	2,544.58	11,100.00	11,100.00	11,100.00	-35.37%
11-4141-699-03	BILLING&NOTIFICATION CO	18,096.00	15,914.00	5,827.25	10,086.75	9,815.00	9,815.00	9,815.00	-38.32%
TOTAL TAX ADMINISTRATION		$ 653,046.10	$ 697,842.57	$ 532,503.77	$ 165,305.46	$ 707,263.00	$ 693,481.00	$ 693,481.00	-0.63%
GIS/MAPPING									
11-4142-121-00	SALARIES & WAGES	86,035.30	90,200.30	76,501.85	13,698.45	92,893.00	92,893.00	92,893.00	2.99%
11-4142-181-00	SOCIAL SECURITY CONTRIB	5,092.72	5,592.72	4,537.64	1,055.08	5,759.00	5,759.00	5,759.00	2.97%
11-4142-182-00	RETIREMENT EXPENSE	6,086.00	6,370.00	5,401.06	968.94	6,568.00	6,568.00	6,568.00	3.11%
11-4142-183-00	HOSPITALIZATION INSURAN	18,406.00	18,406.00	15,574.24	2,831.76	18,406.00	18,406.00	18,406.00	0.00%
11-4142-185-00	UNEMPLOYMENT COMPENSAT	-	311.85	346.50	(34.65)	434.00	434.00	434.00	39.17%
11-4142-186-00	WORKMAN'S COMPENSATION	260.00	260.00	252.85	7.15	260.00	274.00	274.00	5.38%
11-4142-187-00	MEDICARE TAX	1,191.58	1,308.58	1,061.16	247.42	1,347.00	1,347.00	1,347.00	2.94%
11-4142-260-00	OFFICE SUPPLIES	495.00	300.00	241.70	58.30	200.00	200.00	200.00	-33.33%

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-4142-311-00	TRAVEL	1,780.00	1,300.00	911.88	388.12	2,000.00	2,000.00	2,000.00	53.85%
11-4142-321-00	TELEPHONE	900.00	1,000.00	794.46	205.54	1,000.00	1,000.00	1,000.00	0.00%
11-4142-510-00	CAPTIAL OUTLAY EQUIPMEN	1,456.00	-	-	-	13,300.00	-	-	
11-4142-699-00	CONTRACTED SERVICES	1,383.00	2,000.00	-	2,000.00	4,000.00	4,000.00	4,000.00	100.00%
11-4142-699-01	SOFTWARE MAINTENANCE	17,875.00	12,400.00	9,540.78	2,859.22	20,875.00	20,875.00	20,875.00	68.35%
TOTAL GIS/MAPPING		$ 140,960.60	$ 139,449.45	$ 115,164.12	$ 24,285.33	$ 167,042.00	$ 153,756.00	$ 153,756.00	10.26%
LEGAL									
11-4150-192-00	LEGAL	240,000.00	265,000.00	260,799.50	4,200.50	200,000.00	200,000.00	200,000.00	-24.53%
11-4150-192-02	LEGAL-TAX APPEALS	10,000.00	10,000.00	-	10,000.00	25,000.00	25,000.00	25,000.00	150.00%
TOTAL LEGAL		$ 250,000.00	$ 275,000.00	$ 260,799.50	$ 14,200.50	$ 225,000.00	$ 225,000.00	$ 225,000.00	-18.18%
COURT FACILITIES									
11-4160-550-00	CAPITAL OUTLAY-EQUIPMEN	948.00	81,634.00	1,784.00	-	1,000.00	1,000.00	1,000.00	-98.78%
11-4160-590-00	COURT FACILITIES	55,452.00	52,496.00	49,018.93	1,546.07	56,840.00	56,840.00	56,840.00	8.27%
11-4160-699-00	COURT FACILITY NEEDS AS	34,355.00	36,205.00	36,204.18	0.82	-	-	-	-100.00%
TOTAL COURT FACILITIES		$ 90,755.00	$ 170,335.00	$ 87,007.11	$ 1,546.89	$ 57,840.00	$ 57,840.00	$ 57,840.00	-66.04%
ELECTIONS									
11-4170-121-00	SALARIES & WAGES	100,041.30	115,340.45	101,609.16	13,731.29	122,719.00	121,981.00	121,981.00	5.76%
11-4170-170-00	BOARD MEMBER EXPENSE	3,970.00	3,970.00	1,330.00	2,640.00	3,970.00	3,970.00	3,970.00	0.00%
11-4170-181-00	SOCIAL SECURITY CONTRIB	7,019.72	8,851.08	7,745.20	1,105.88	8,048.00	8,624.00	8,624.00	-2.57%
11-4170-182-00	RETIREMENT EXPENSE	7,005.00	8,143.00	6,895.03	1,247.97	8,770.00	8,770.00	8,770.00	7.70%
11-4170-183-00	HOSPITALIZATION INSURAN	22,300.00	27,609.00	23,361.36	4,247.64	27,609.00	27,609.00	27,609.00	0.00%
11-4170-183-01	RETIREE INSURANCE	7,207.00	7,283.00	-	7,283.00	9,585.00	7,283.00	7,283.00	0.00%
11-4170-185-00	UNEMPLOYMENT INSURANCE	106.00	547.48	443.48	104.00	141.00	651.00	651.00	18.91%
11-4170-186-00	WORKMAN'S COMPENSATION	571.00	571.00	555.30	15.70	571.00	571.00	571.00	0.00%
11-4170-187-00	MEDICARE TAX	1,642.58	2,072.37	1,811.26	261.11	1,104.00	2,342.00	2,342.00	13.01%
11-4170-199-00	ELECTION EXPENSE	98,360.00	89,522.00	49,942.40	33,299.85	110,744.00	110,744.00	110,744.00	23.71%
11-4170-260-00	OFFICE SUPPLIES AND MAT	13,110.00	6,900.00	5,416.30	1,483.70	6,900.00	6,900.00	6,900.00	0.00%
11-4170-311-00	TRAVEL	6,439.00	6,909.00	4,528.45	2,380.55	6,809.00	6,809.00	6,809.00	-1.45%
11-4170-321-00	TELEPHONE	4,300.00	7,700.00	4,974.83	2,725.17	7,100.00	7,100.00	7,100.00	-7.79%
11-4170-325-00	POSTAGE	6,000.00	6,000.00	5,210.13	789.87	6,000.00	6,000.00	6,000.00	0.00%
11-4170-352-00	REPAIRS & MAINT EQUIPME	32,961.00	32,900.00	29,213.92	3,686.08	35,400.00	35,400.00	35,400.00	7.60%
11-4170-393-00	CONTRACTED SERVICES	35,821.00	27,700.00	22,138.55	5,561.45	38,000.00	38,000.00	38,000.00	37.18%
11-4170-393-01	ONE STOP ABSENTEE VOTIN	28,744.00	21,310.00	10,473.10	10,836.90	35,540.00	35,540.00	35,540.00	66.78%
11-4170-454-00	INSURANCE-PROFESSIONAL	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-4170-510-00	CAPITAL OUTLAY-EQUIPMEN	15,291.00	3,047.00	3,046.05	0.95	1,010,000.00	-	-	-100.00%
TOTAL ELECTIONS		$ 391,388.60	$ 376,875.38	$ 278,694.52	$ 91,901.11	$ 1,439,510.00	$ 428,794.00	$ 428,794.00	13.78%
REGISTER OF DEEDS									
11-4180-121-00	SALARIES & WAGES	190,340.75	188,178.75	159,376.60	28,802.15	194,467.00	194,467.00	194,467.00	3.34%
11-4180-181-00	SOCIAL SECURITY CONTRIB	10,936.80	11,667.80	9,280.22	2,387.58	12,057.00	12,057.00	12,057.00	3.34%
11-4180-182-00	RETIREMENT EXPENSE	13,438.00	13,286.00	11,248.66	2,037.34	13,749.00	13,749.00	13,749.00	3.48%
11-4180-183-00	HOSPITALIZATION INSURAN	46,015.00	46,015.00	38,935.60	7,079.40	46,015.00	46,015.00	46,015.00	0.00%
11-4180-183-01	RETIREE INSURANCE	30,583.00	30,804.00	-	30,804.00	30,804.00	30,804.00	30,804.00	0.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-4180-185-00	UNEMPLOYMENT INSURANCE	-	458.46	509.40	(50.94)	1,085.00	1,085.00	1,085.00	136.66%
11-4180-186-00	WORKMAN'S COMPENSATION	574.00	574.00	558.22	15.78	574.00	574.00	574.00	0.00%
11-4180-187-00	MEDICARE TAX	2,556.95	2,728.95	2,170.19	558.76	2,820.00	2,820.00	2,820.00	3.34%
11-4180-189-00	OTHER FRINGE BENEFITS/R	4,200.00	4,200.00	3,122.37	1,077.63	4,200.00	4,200.00	4,200.00	0.00%
11-4180-260-00	OFFICE SUPPLIES AND MAT	18,000.00	18,000.00	10,254.03	7,745.97	18,000.00	18,000.00	18,000.00	0.00%
11-4180-311-00	TRAVEL	2,000.00	2,000.00	1,503.76	496.24	2,000.00	2,000.00	2,000.00	0.00%
11-4180-321-00	TELEPHONE	7,200.00	7,200.00	4,692.00	2,508.00	7,200.00	7,200.00	7,200.00	0.00%
11-4180-325-00	POSTAGE	2,000.00	2,000.00	748.51	1,251.49	2,000.00	2,000.00	2,000.00	0.00%
11-4180-393-00	CONTRACTED SERVICES	17,000.00	24,750.00	24,742.83	7.17	17,000.00	17,000.00	17,000.00	-31.31%
11-4180-439-00	RENTAL OF EQUIPMENT	96,901.00	82,301.00	59,544.00	22,757.00	96,901.00	96,901.00	96,901.00	17.74%
11-4180-454-00	INSURANCE-PROFESSIONAL	1,725.00	1,725.00	175.00	1,550.00	1,725.00	1,725.00	1,725.00	0.00%
11-4180-491-00	DUES AND SUBSCRIPTIONS	750.00	750.00	340.00	410.00	750.00	750.00	750.00	0.00%
11-4180-510-00	CAPITAL OUTLAY-EQUIPMEN	1,160.00	6,850.00	6,812.36	37.64	10,000.00	-	-	-100.00%
TOTAL REGISTER OF DEEDS		$ 445,380.50	$ 443,488.96	$ 334,013.75	$ 109,475.21	$ 461,347.00	$ 451,347.00	$ 451,347.00	1.77%
CENTRAL SERVICES									
11-4200-260-00	OFFICE SUPPLIES AND MAT	41,750.00	34,000.00	33,653.67	(63.80)	32,000.00	32,000.00	32,000.00	-5.88%
11-4200-321-00	TELEPHONE	-	12,000.00	(14,727.97)	26,727.97	15,000.00	15,000.00	15,000.00	25.00%
11-4200-325-00	POSTAGE	8,205.00	15,000.00	7,640.47	7,359.53	15,000.00	15,000.00	15,000.00	0.00%
11-4200-331-00	UTILITIES AUDIT	11,400.00	9,000.00	-	9,000.00	15,000.00	15,000.00	15,000.00	66.67%
11-4200-331-01	SALES TAX AUDIT	10,000.00	10,000.00	-	10,000.00	10,000.00	10,000.00	10,000.00	0.00%
11-4200-439-00	RENTAL OF EQUIPMENT	114,145.00	107,000.00	111,656.88	(4,656.88)	100,000.00	100,000.00	100,000.00	-6.54%
11-4200-550-00	CAPITAL OUTLAY-EQUIPMEN	3,379.52	-	-	-	5,000.00	-	-	
TOTAL CENTRAL SERVICES		$ 188,879.52	$ 187,000.00	$ 138,223.05	$ 48,366.82	$ 192,000.00	$ 187,000.00	$ 187,000.00	0.00%
COMPUTER AND INFORMATION SERVICES									
11-4210-121-00	SALARIES & WAGES	193,604.60	249,897.90	206,580.70	43,317.20	268,338.00	268,338.00	268,338.00	7.38%
11-4210-181-00	SOCIAL SECURITY CONTRIB	11,487.44	15,494.16	12,190.33	3,303.83	15,494.00	16,637.00	16,637.00	7.38%
11-4210-182-00	RETIREMENT EXPENSE	13,599.00	17,645.00	14,681.15	2,963.85	17,645.00	18,972.00	18,972.00	7.52%
11-4210-183-00	HOSPITALIZATION INSURAN	36,812.00	55,218.00	41,059.36	14,158.64	55,218.00	55,218.00	55,218.00	0.00%
11-4210-185-00	UNEMPLOYMENT INSURANCE	-	877.78	951.20	(73.42)	200.00	1,302.00	1,302.00	48.33%
11-4210-186-00	WORKMAN'S COMPENSATION	566.00	850.00	826.62	23.38	850.00	789.00	789.00	-7.18%
11-4210-187-00	MEDICARE TAX	2,672.16	3,623.74	2,869.76	753.98	3,624.00	3,891.00	3,891.00	7.38%
11-4210-260-00	OFFICE SUPPLIES AND MAT	4,000.00	7,895.00	7,217.67	12.33	11,180.00	11,180.00	11,180.00	41.61%
11-4210-311-00	TRAVEL	6,000.00	1,000.00	338.23	661.77	6,000.00	6,000.00	6,000.00	500.00%
11-4210-321-00	TELEPHONE	15,330.00	15,000.00	14,385.63	614.37	17,750.00	17,750.00	17,750.00	18.33%
11-4210-325-00	POSTAGE	100.00	100.00	27.65	72.35	100.00	100.00	100.00	0.00%
11-4210-352-00	REPAIRS & MAINT EQUIPME	2,752.00	1,500.00	1,196.68	303.32	8,000.00	8,000.00	8,000.00	433.33%
11-4210-393-00	CONTRACTED SERVICES	174,200.00	187,850.00	182,314.51	2,453.61	206,789.00	206,789.00	206,789.00	10.08%
11-4210-393-01	SOFTWARE DEVELOPMENT	26,150.38	17,250.00	2,875.00	-	30,000.00	30,000.00	30,000.00	73.91%
11-4210-454-00	INSURANCE-PROFESSIONAL	100.00	100.00	-	100.00	100.00	100.00	100.00	0.00%
11-4210-550-00	CAPITAL OUTLAY-EQUIPMEN	8,173.00	17,404.00	17,404.00	-	80,825.00	-	-	-100.00%
TOTAL COMPUTER AND INFORMATION SERVICES		$ 495,546.58	$ 591,705.58	$ 504,918.49	$ 68,665.21	$ 722,113.00	$ 645,066.00	$ 645,066.00	9.02%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
PUBLIC WORKS-ADMINISTRATION									
11-4240-121-00	SALARIES & WAGES	35,656.15	37,045.45	32,789.56	4,255.89	37,995.00	37,995.00	37,995.00	2.56%
11-4240-181-00	SOCIAL SECURITY CONTRIB	2,081.36	2,297.08	1,869.40	427.68	2,356.00	2,356.00	2,356.00	2.56%
11-4240-182-00	RETIREMENT EXPENSE	2,576.00	2,608.00	2,207.86	400.14	2,686.00	2,686.00	2,686.00	2.99%
11-4240-183-00	HOSPITALIZATION INSURAN	4,612.00	4,602.00	3,893.56	708.44	4,602.00	4,602.00	4,602.00	0.00%
11-4240-185-00	UNEMPLOYMENT INSURANCE	-	108.46	108.46	-	109.00	109.00	109.00	0.50%
11-4240-186-00	WORKMAN'S COMPENSATION	4,273.00	4,273.00	4,155.49	117.51	4,273.00	2,175.00	2,175.00	-49.10%
11-4240-187-00	MEDICARE TAX	489.79	537.37	418.36	119.01	551.00	551.00	551.00	2.54%
11-4240-213-00	UNIFORMS	-	-	-	-	600.00	600.00	600.00	
11-4240-321-00	TELEPHONE	-	300.00	195.18	104.82	300.00	300.00	300.00	0.00%
11-4240-550-00	CAPITAL OUTLAY-EQUIPMEN	596.00	-	-	-	-	-	-	
TOTAL PUBLIC WORKS-ADMINISTRATION		$ 50,284.30	$ 51,771.36	$ 45,637.87	$ 6,133.49	$ 53,472.00	$ 51,374.00	$ 51,374.00	-0.77%
PUBLIC WORKS-GARAGE									
11-4250-121-00	SALARIES & WAGES	78,812.30	79,823.00	67,587.79	12,235.21	82,569.00	82,569.00	82,569.00	3.44%
11-4250-181-00	SOCIAL SECURITY CONTRIB	4,642.72	4,950.00	3,984.17	965.83	5,119.00	5,119.00	5,119.00	3.41%
11-4250-182-00	RETIREMENT EXPENSE	5,576.00	5,644.00	4,778.30	865.70	5,838.00	5,838.00	5,838.00	3.44%
11-4250-183-00	HOSPITALIZATION INSURAN	18,406.00	18,406.00	15,574.24	2,831.76	18,406.00	18,406.00	18,406.00	0.00%
11-4250-183-01	RETIREE INSURANCE	9,204.00	7,111.00	-	7,111.00	7,111.00	7,111.00	7,111.00	0.00%
11-4250-185-00	UNEMPLOYMENT INSURANCE	-	276.30	307.00	(30.70)	434.00	434.00	434.00	57.08%
11-4250-186-00	WORKMAN'S COMPENSATION	2,391.00	2,391.00	2,325.25	65.75	2,391.00	2,444.00	2,444.00	2.22%
11-4250-187-00	MEDICARE TAX	1,086.00	1,158.00	931.69	226.31	1,197.00	1,197.00	1,197.00	3.37%
11-4250-213-00	UNIFORMS	1,116.00	1,260.00	1,047.44	212.56	1,200.00	1,200.00	1,200.00	-4.76%
11-4250-250-00	VEHICLE SUPPLIES	3,975.00	3,595.00	528.71	3,066.29	4,000.00	4,000.00	4,000.00	11.27%
11-4250-260-00	OFFICE SUPPLIES AND MAT	1,665.00	1,500.00	1,238.60	261.40	1,500.00	1,500.00	1,500.00	0.00%
11-4250-321-00	TELEPHONE	2,300.00	2,300.00	1,615.90	684.10	2,300.00	2,300.00	2,300.00	0.00%
11-4250-352-00	REPAIRS & MAINT EQUIPME	1,714.00	1,700.00	230.00	1,470.00	1,700.00	1,700.00	1,700.00	0.00%
11-4250-353-00	REPAIRS & MAINT VEHICLE	13,289.00	15,000.00	7,660.57	4,339.43	15,000.00	15,000.00	15,000.00	0.00%
11-4250-395-00	EMPLOYEE TRAINING EXPEN	250.00	250.00	-	250.00	250.00	250.00	250.00	0.00%
11-4250-454-00	INSURANCE-PROFESSIONAL	700.00	700.00	-	700.00	700.00	700.00	700.00	0.00%
11-4250-491-00	DUES AND SUBSCRIPTIONS	1,800.00	2,000.00	1,308.00	692.00	2,000.00	2,000.00	2,000.00	0.00%
11-4250-550-00	CAPITAL OUTLAY-EQUIPMEN	1,752.00	5,595.00	5,595.00	-	12,600.00	-	-	-100.00%
TOTAL PUBLIC WORKS-GARAGE		$ 148,679.02	$ 153,659.30	$ 114,712.66	$ 35,946.64	$ 164,315.00	$ 151,768.00	$ 151,768.00	-1.23%
PUBLIC WORKS-MAINTENANCE									
11-4260-121-00	SALARIES & WAGES	280,936.20	282,059.05	242,736.42	39,322.63	293,808.00	293,808.00	293,808.00	4.17%
11-4260-121-01	ON CALL COMPENSATION	5,200.00	5,200.00	4,400.00	800.00	5,200.00	5,200.00	5,200.00	0.00%
11-4260-181-00	SOCIAL SECURITY CONTRIB	18,012.88	17,810.52	15,043.71	2,766.81	18,217.00	18,217.00	18,217.00	2.28%
11-4260-182-00	RETIREMENT EXPENSE	20,836.00	20,283.00	17,134.79	3,148.21	20,772.00	20,772.00	20,772.00	2.41%
11-4260-183-00	HOSPITALIZATION INSURAN	69,024.00	69,023.00	59,677.70	9,345.30	73,625.00	73,625.00	73,625.00	6.67%
11-4260-183-01	RETIREE INSURANCE	-	9,204.00	-	9,204.00	18,406.00	18,406.00	18,406.00	99.98%
11-4260-185-00	UNEMPLOYMENT INSURANCE	-	1,022.13	1,129.80	(107.67)	1,519.00	1,519.00	1,519.00	48.61%
11-4260-186-00	WORKMAN'S COMPENSATION	10,236.00	10,236.00	9,954.51	281.49	10,236.00	13,327.00	13,327.00	30.20%
11-4260-187-00	MEDICARE TAX	4,138.32	4,165.53	3,518.17	647.36	4,261.00	4,261.00	4,261.00	2.29%
11-4260-213-00	UNIFORMS	5,817.00	4,875.00	4,855.05	19.95	5,200.00	5,200.00	5,200.00	6.67%
11-4260-251-00	VEHICLE SUPPLIES	8,075.00	10,000.00	5,477.82	4,522.18	10,000.00	10,000.00	10,000.00	0.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-4260-299-00	MISCELLANEOUS SUPPLIES	30,047.95	32,000.00	21,491.42	10,508.58	32,000.00	32,000.00	32,000.00	0.00%
11-4260-311-00	TRAVEL	2,500.00	2,500.00	260.00	2,240.00	2,000.00	2,000.00	2,000.00	-20.00%
11-4260-321-00	TELEPHONE	9,028.00	8,800.00	5,777.14	3,022.86	8,800.00	8,800.00	8,800.00	0.00%
11-4260-325-00	POSTAGE	150.00	-	55.55	(55.55)	200.00	200.00	200.00	
11-4260-331-00	UTILITIES	507,500.00	512,000.00	417,456.73	66,450.54	527,000.00	527,000.00	527,000.00	2.93%
11-4260-351-00	REPAIRS & MAINT. - BUIL	166,821.00	125,000.00	118,463.73	3,003.21	135,000.00	135,000.00	135,000.00	8.00%
11-4260-351-04	REPAIRS & MAINT-JUSTICE	-	209,608.05	36,095.83	60,479.64	-	-	-	-100.00%
11-4260-352-00	REPAIRS & MAINT EQUIPME	62,547.00	126,750.00	131,025.87	(10,391.67)	135,750.00	135,750.00	135,750.00	7.10%
11-4260-353-00	REPAIRS & MAINT VEHICLE	4,060.00	6,000.00	6,362.43	(362.43)	5,000.00	5,000.00	5,000.00	-16.67%
11-4260-393-00	CONTRACTED SERVICES	108,500.00	115,000.00	112,551.88	1,311.12	120,000.00	120,000.00	120,000.00	4.35%
11-4260-451-00	PROPERTY & GENERAL LIAB	194,500.00	192,000.00	186,150.00	5,850.00	200,000.00	200,000.00	200,000.00	4.17%
11-4260-452-00	INSURANCE-VEHICLE	18,000.00	18,000.00	15,415.00	2,585.00	18,000.00	18,000.00	18,000.00	0.00%
11-4260-454-00	INSURANCE-PROFESSIONAL	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-4260-550-00	CAPITAL OUTLAY-EQUIPMEN	4,961.05	157,278.28	1,935.14	90,049.61	55,000.00	-	-	-100.00%
11-4260-599-00	PURCHASE OF ROAD SIGNS	6,650.00	7,000.00	4,272.07	1,165.11	7,000.00	7,000.00	7,000.00	0.00%
11-4260-599-01	COMMUNITY WATCH SIGNS	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
TOTAL PUBLIC WORKS-MAINTENANCE		$ 1,539,040.40	$ 1,947,314.56	$ 1,421,240.76	$ 307,306.28	$ 1,708,494.00	$ 1,656,585.00	$ 1,656,585.00	-14.93%
PUBLIC WORKS-HOUSEKEEPING									
11-4261-121-00	SALARIES & WAGES	531,452.15	510,561.15	431,127.55	79,433.60	538,154.00	538,154.00	538,154.00	5.40%
11-4261-181-00	SOCIAL SECURITY CONTRIB	31,222.56	31,655.56	25,171.26	6,484.30	33,366.00	33,366.00	33,366.00	5.40%
11-4261-182-00	RETIREMENT EXPENSE	37,493.00	36,017.00	30,402.35	5,614.65	38,048.00	38,048.00	38,048.00	5.64%
11-4261-183-00	HOSPITALIZATION INSURAN	174,857.00	172,557.00	144,592.66	27,964.34	174,858.00	174,858.00	174,858.00	1.33%
11-4261-183-01	RETIREE INSURANCE	32,579.00	41,927.00	-	41,927.00	41,927.00	41,878.00	41,878.00	-0.12%
11-4261-185-00	UNEMPLOYMENT INSURANCE	6,266.00	8,934.88	2,860.40	6,074.48	4,340.00	4,340.00	4,340.00	-51.43%
11-4261-186-00	WORKMAN'S COMPENSATION	20,445.00	20,445.00	19,882.76	562.24	20,445.00	20,445.00	20,445.00	0.00%
11-4261-187-00	MEDICARE TAX	7,302.59	7,403.59	5,887.09	1,516.50	7,804.00	7,804.00	7,804.00	5.41%
11-4261-213-00	UNIFORMS	10,101.00	8,100.00	3,653.54	4,446.46	5,770.00	5,770.00	5,770.00	-28.77%
11-4261-251-00	VEHICLE SUPPLIES	2,708.00	2,700.00	1,455.87	1,244.13	2,800.00	2,800.00	2,800.00	3.70%
11-4261-299-00	MISCELLANEOUS SUPPLIES	51,735.00	52,500.00	41,737.94	10,762.06	53,100.00	53,100.00	53,100.00	1.14%
11-4261-311-00	TRAVEL	500.00	400.00	33.34	366.66	200.00	200.00	200.00	-50.00%
11-4261-321-00	TELEPHONE	900.00	1,100.00	611.15	488.85	1,450.00	1,450.00	1,450.00	31.82%
11-4261-352-00	REPAIRS & MAINT EQUIPME	4,250.00	1,064.00	625.06	438.94	5,000.00	5,000.00	5,000.00	369.92%
11-4261-393-00	CONTRACTED SERVICES	7,265.00	9,510.00	9,185.81	324.19	13,460.00	13,460.00	13,460.00	41.54%
11-4261-454-00	INSURANCE-PROFESSIONAL	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-4261-550-00	CAPITAL OUTLAY-EQUIPMEN	2,159.00	1,436.00	1,436.00	-	3,200.00	-	-	-100.00%
TOTAL PUBLIC WORKS-HOUSEKEEPING		$ 922,235.30	$ 907,311.18	$ 718,662.78	$ 188,648.40	$ 944,922.00	$ 941,673.00	$ 941,673.00	3.79%
PUBLIC WORKS-GROUNDS									
11-4262-121-00	SALARIES & WAGES	449,367.10	466,099.25	396,845.89	69,253.36	482,670.00	511,266.00	511,266.00	9.69%
11-4262-126-00	PART-TIME SALARIES & WA	32,350.00	12,000.00	8,674.80	3,325.20	20,000.00	20,000.00	20,000.00	66.67%
11-4262-181-00	SOCIAL SECURITY CONTRIB	28,149.30	28,898.40	23,835.73	5,062.67	29,926.00	31,699.00	31,699.00	9.69%
11-4262-182-00	RETIREMENT EXPENSE	32,674.00	32,896.00	27,999.70	4,896.30	34,125.00	36,147.00	36,147.00	9.88%
11-4262-183-00	HOSPITALIZATION INSURAN	127,781.00	133,445.00	104,984.58	28,460.42	128,843.00	138,046.00	138,046.00	3.45%
11-4262-183-01	RETIREE INSURANCE	15,763.00	15,894.00	-	15,894.00	15,894.00	15,894.00	15,894.00	0.00%
11-4262-185-00	UNEMPLOYMENT INSURANCE	-	1,606.09	1,800.95	(194.86)	3,038.00	3,255.00	3,255.00	102.67%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-4262-186-00	WORKMAN'S COMPENSATION	10,319.00	10,319.00	10,035.23	283.77	10,319.00	11,734.00	11,734.00	13.71%
11-4262-187-00	MEDICARE TAX	6,583.40	6,758.85	5,574.62	1,184.23	6,999.00	7,414.00	7,414.00	9.69%
11-4262-213-00	UNIFORMS	13,221.00	7,500.00	7,006.26	493.74	8,400.00	8,400.00	8,400.00	12.00%
11-4262-251-00	VEHICLE SUPPLIES	34,030.00	30,172.00	23,830.50	6,341.50	32,172.00	32,172.00	32,172.00	6.63%
11-4262-299-00	MISCELLEANOUS SUPPLIES	50,061.00	59,467.00	42,930.72	10,363.65	66,897.00	66,897.00	66,897.00	12.49%
11-4262-299-01	SCHOOL MISC SUPPLIES	6,898.00	18,931.00	9,305.93	7,116.44	23,976.00	23,976.00	23,976.00	26.65%
11-4262-299-02	GREENHOUSE SUPPLIES	24,318.00	26,555.00	18,061.32	6,259.05	27,883.00	27,883.00	27,883.00	5.00%
11-4262-311-00	TRAVEL	1,020.00	-	-	-	1,000.00	1,000.00	1,000.00	
11-4262-321-00	TELEPHONE	200.00	-	-	-	-	-	-	
11-4262-352-00	REPAIRS & MAINT EQUIPME	26,770.00	32,435.00	30,345.41	55.29	30,000.00	30,000.00	30,000.00	-7.51%
11-4262-393-00	CONTRACTED SERVICES	5,020.00	5,000.00	4,150.00	850.00	8,000.00	8,000.00	8,000.00	60.00%
11-4262-454-00	INSURANCE-PROFESSIONAL	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-4262-550-00	CAPITAL OUTLAY-EQUIPMEN	83,221.80	54,150.00	3,634.00	-	109,451.00	-	-	-100.00%
TOTAL PUBLIC WORKS-GROUNDS		$ 948,746.60	$ 943,126.59	$ 719,015.64	$ 160,644.76	$ 1,040,593.00	$ 974,783.00	$ 974,783.00	3.36%
	TOTAL PUBLIC WORKS:	**$ 3,608,985.62**	**$ 4,003,182.99**	**$ 3,019,269.71**	**$ 698,679.57**	**$ 3,911,796.00**	**$ 3,776,183.00**	**$ 3,776,183.00**	**-5.67%**
PROFESSIONAL SERVICES									
11-4263-199-00	PROFESSIONAL SERVICES	25,000.00	25,000.00	17,400.00	7,600.00	25,000.00	25,000.00	25,000.00	0.00%
TOTAL PROFESSIONAL SERVICES		$ 25,000.00	$ 25,000.00	$ 17,400.00	$ 7,600.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	0.00%
SHERIFF									
11-4310-121-00	SALARIES & WAGES	2,096,630.50	2,141,444.65	1,777,445.81	363,998.84	2,160,218.00	2,172,337.00	2,172,337.00	1.44%
11-4310-121-01	ON CALL COMPENSATION-DE	10,400.00	10,400.00	8,800.00	1,600.00	10,400.00	10,400.00	10,400.00	0.00%
11-4310-121-02	SALARIES & WAGES-OVERTIME	-	-	-	-	-	50,000.00	50,000.00	
11-4310-181-00	SOCIAL SECURITY CONTRIB	124,850.00	132,770.36	105,701.83	27,068.53	133,934.00	138,430.00	138,430.00	4.26%
11-4310-182-00	RETIREMENT EXPENSE	260,953.00	281,672.00	214,584.31	67,087.69	330,257.00	352,205.00	352,205.00	25.04%
11-4310-183-00	HOSPITALIZATION INSURAN	460,149.00	469,355.00	392,015.02	77,339.98	469,355.00	487,761.00	487,761.00	3.92%
11-4310-183-01	RETIREE INSURANCE	46,015.00	57,681.00	-	57,681.00	61,515.00	61,515.00	61,515.00	6.65%
11-4310-185-00	UMEMPLOYMENT INSURANCE	5,309.00	6,839.46	7,522.50	(683.04)	10,633.00	11,501.00	11,501.00	68.16%
11-4310-186-00	WORKMAN'S COMPENSATION	69,060.00	69,060.00	67,156.08	1,903.92	69,060.00	69,060.00	69,060.00	0.00%
11-4310-187-00	MEDICARE TAX	29,201.50	31,051.29	24,720.77	6,330.52	31,323.00	32,375.00	32,375.00	4.26%
11-4310-189-00	EMPLOYEE APPRECIATION	-	3,012.77	2,928.51	84.26	3,200.00	3,200.00	3,200.00	6.21%
11-4310-197-00	DRUG TESTING	700.00	4,500.00	4,088.10	411.90	700.00	700.00	700.00	-84.44%
11-4310-213-00	UNIFORMS	22,400.00	22,500.00	4,665.60	5,100.57	24,500.00	24,500.00	24,500.00	8.89%
11-4310-230-00	CERTIFICATON SUPP/TRAIN	27,782.00	28,000.00	26,058.18	1,941.82	28,000.00	28,000.00	28,000.00	0.00%
11-4310-240-00	SUPPLIES & MATERIALS	33,080.00	30,000.00	25,901.71	3,272.43	30,000.00	30,000.00	30,000.00	0.00%
11-4310-250-00	VEHICLE SUPPLIES	170,761.00	144,977.00	122,751.53	22,225.47	146,977.00	146,977.00	146,977.00	1.38%
11-4310-260-00	SUPPLIES-SPECIAL	6,250.00	5,000.00	4,040.74	559.41	6,000.00	6,000.00	6,000.00	20.00%
11-4310-260-01	SUPPLIES-SHOP WITH COP	5,800.00	-	-	-	5,800.00	5,800.00	5,800.00	
11-4310-299-00	CANINE SUPPLIES/NEEDS	4,500.00	16,500.00	1,541.66	14,958.34	16,500.00	16,500.00	16,500.00	0.00%
11-4310-311-00	TRAVEL	7,405.00	6,000.00	2,796.06	3,203.94	7,000.00	7,000.00	7,000.00	16.67%
11-4310-321-00	TELEPHONE	36,891.00	38,000.00	35,820.04	2,179.96	39,500.00	39,500.00	39,500.00	3.95%
11-4310-325-00	POSTAGE	1,500.00	2,000.00	1,885.83	114.17	1,500.00	1,500.00	1,500.00	-25.00%
11-4310-352-00	REPAIRS & MAINT EQUIPME	1,000.00	2,000.00	1,665.93	334.07	2,000.00	2,000.00	2,000.00	0.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-4310-353-00	REPAIRS & MAINT VEHICLE	70,382.80	50,382.00	45,092.10	5,289.90	50,382.00	50,382.00	50,382.00	0.00%
11-4310-359-00	OTHER REPAIRS & MAINTEN	1,500.00	1,500.00	34.56	1,465.44	1,500.00	1,500.00	1,500.00	0.00%
11-4310-391-00	LEGAL ADVERTISING	1,000.00	1,000.00	244.80	755.20	1,000.00	1,000.00	1,000.00	0.00%
11-4310-395-00	TRAINING AND CERTIFICAT	-	-	-	-	5,000.00	5,000.00	5,000.00	
11-4310-399-00	CONTRACTED SERVICES	57,895.00	55,600.00	54,030.86	1,569.14	60,000.00	60,000.00	60,000.00	7.91%
11-4310-399-01	CONTRACTED SERVICES-D.A	6,000.00	6,000.00	3,199.82	2,800.18	6,000.00	6,000.00	6,000.00	0.00%
11-4310-399-02	ABC REHAB/EDUCATION PRO	5,576.00	3,500.00	3,500.00	-	-	-	-	-100.00%
11-4310-452-00	INSURANCE-VEHICLE	45,000.00	45,000.00	45,000.00	-	45,000.00	45,000.00	45,000.00	0.00%
11-4310-454-00	INSURANCE-PROFESSIONAL	38,000.00	38,000.00	12,269.00	25,731.00	38,000.00	38,000.00	38,000.00	0.00%
11-4310-491-00	DUES AND SUBSCRIPTIONS	3,000.00	3,000.00	843.86	2,156.14	3,000.00	3,000.00	3,000.00	0.00%
11-4310-540-00	CAPITAL OUTLAY-MOTOR VE	218,557.00	190,205.19	26,443.17	(1,457.84)	280,000.00	-	-	-100.00%
11-4310-550-00	CAPITAL OUTLAY-EQUIPMEN	14,662.00	11,331.45	11,387.06	(903.21)	39,550.00	-	-	-100.00%
11-4310-550-05	CAPITAL OUTLAY-BVP	1,700.00	-	-	-	-	-	-	
11-4310-699-00	CONTRACTED SERVICES -RA	17,490.00	17,000.00	13,456.91	3,543.09	17,000.00	17,000.00	17,000.00	0.00%
11-4310-699-01	CONTROLLED SUB-DRUG & N	7,500.00	7,500.00	7,439.12	60.88	7,500.00	7,500.00	7,500.00	0.00%
11-4310-699-04	SPECIAL PROJECTS	5,050.00	5,000.00	4,568.34	431.66	5,000.00	5,000.00	5,000.00	0.00%
TOTAL SHERIFF		$ 3,913,949.80	$ 3,937,782.17	$ 3,059,599.81	$ 698,155.36	$ 4,147,304.00	$ 3,936,643.00	$ 3,936,643.00	-0.03%
OTHER SHERIFF									
11-4311-260-00	SUPPLIES	1,000.00	-	-	-	-	-	-	
11-4311-699-01	DRUG PREVENTION ACTIVIT	12,000.00	9,000.00	4,205.67	(496.20)	-	-	-	-100.00%
TOTAL OTHER SHERIFF		$ 13,000.00	$ 9,000.00	$ 4,205.67	$ (496.20)	$ -	$ -	$ -	-100.00%
JAIL OPERATIONS									
11-4320-121-00	SALARIES & WAGES	678,173.15	753,519.15	591,649.86	161,869.29	852,294.00	849,157.00	849,157.00	12.69%
11-4320-121-01	ONCALL COMPENSATION JAI	2,600.00	2,600.00	-	2,600.00	2,600.00	2,600.00	2,600.00	0.00%
11-4320-181-00	SOCIAL SECURITY CONTRIB	40,895.56	46,718.56	35,437.70	11,280.86	52,842.00	52,648.00	52,648.00	12.69%
11-4320-182-00	RETIREMENT EXPENSE	76,505.00	55,295.00	43,930.98	11,364.02	65,411.00	65,189.00	65,189.00	17.89%
11-4320-183-00	HOSPITALIZATION INSURAN	194,169.00	211,670.00	165,471.98	46,198.02	230,076.00	230,076.00	230,076.00	8.70%
11-4320-185-00	UNEMPLOYMENT INSURANCE	4,382.00	2,427.35	2,705.83	(278.48)	5,208.00	5,425.00	5,425.00	123.49%
11-4320-186-00	WORKMAN'S COMPENSATION	23,417.00	23,417.00	22,773.03	643.97	23,417.00	28,211.00	28,211.00	20.47%
11-4320-187-00	MEDICARE TAX	10,499.59	10,926.59	8,288.01	2,638.58	12,358.00	12,313.00	12,313.00	12.69%
11-4320-193-00	MEDICAL SERVICES	65,300.00	200,000.00	218,315.63	(18,315.63)	25,000.00	25,000.00	25,000.00	-87.50%
11-4320-193-01	MEDICAL SERVICES-JAIL D	57,000.00	57,000.00	49,875.00	7,125.00	57,000.00	57,000.00	57,000.00	0.00%
11-4320-213-00	UNIFORMS	8,850.00	8,850.00	4,654.91	1,552.10	9,850.00	9,850.00	9,850.00	11.30%
11-4320-220-00	FOOD & PROVISIONS	329,310.00	302,900.00	291,969.00	10,931.00	302,900.00	302,900.00	302,900.00	0.00%
11-4320-238-00	DRUGS	20,000.00	20,000.00	16,059.43	3,940.57	20,000.00	20,000.00	20,000.00	0.00%
11-4320-260-00	OFFICE SUPPLIES AND MAT	4,085.00	5,000.00	4,713.43	286.57	6,000.00	6,000.00	6,000.00	20.00%
11-4320-260-01	CHAPLIN PROGRAM-SUPPLIE	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-4320-299-00	MISCELLEANOUS SUPPLIES	14,500.00	14,500.00	8,802.65	5,408.80	14,500.00	14,500.00	14,500.00	0.00%
11-4320-311-00	TRAVEL	1,500.00	2,100.00	2,094.54	5.46	3,000.00	3,000.00	3,000.00	42.86%
11-4320-313-00	TRANSPORTATION OF PRISI	34,800.00	33,650.00	35,055.00	(2,160.00)	27,500.00	27,500.00	27,500.00	-18.28%
11-4320-325-00	POSTAGE	1,000.00	1,000.00	962.75	37.25	1,500.00	1,500.00	1,500.00	50.00%
11-4320-352-00	REPAIRS & MAINT EQUIPME	3,700.00	3,250.00	312.29	2,937.71	10,000.00	10,000.00	10,000.00	207.69%
11-4320-392-00	LAUNDRY & LINENS	11,999.00	8,281.00	3,799.69	(336.45)	8,281.00	8,281.00	8,281.00	0.00%
11-4320-395-00	TRAINING	2,500.00	2,500.00	-	1,738.26	2,500.00	2,500.00	2,500.00	0.00%

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-4320-454-00	INSURANCE-PROFESSIONAL	4,000.00	9,500.00	116.20	9,383.80	9,500.00	9,500.00	9,500.00	0.00%
11-4320-491-00	DUES AND SUBSCRIPTIONS	1,000.00	1,000.00	125.00	875.00	1,000.00	1,000.00	1,000.00	0.00%
11-4320-550-00	CAPITAL OUTLAY-EQUIPMEN	43,535.00	5,586.84	6,776.84	(1,190.00)	148,150.00	-	-	-100.00%
11-4320-699-00	CONTRACTED SERVICES	81,226.00	110,821.00	118,075.00	(7,254.00)	25,821.00	25,821.00	25,821.00	-76.70%
TOTAL JAIL OPERATIONS		$ 1,715,946.30	$ 1,893,512.49	$ 1,631,964.75	$ 252,281.70	$ 1,917,708.00	$ 1,770,971.00	$ 1,770,971.00	-6.47%
SHERIFF-GRANTS									
11-4325-260-01	SUPPLIES-SHOP WITH A CO	-	12,976.00	8,822.28	4,153.72	-	-	-	-100.00%
11-4325-311-00	TRAVEL	3,440.00	-	3,152.37	(3,152.37)	-	-	-	
11-4325-321-00	PHONE CARDS	12,810.00	-	8,363.53	(8,363.53)	-	-	-	
11-4325-550-00	CAPITAL OUTLAY GRANT	6,000.00	-	4,810.00	(5,577.10)	-	-	-	
11-4325-550-02	CAPITAL OUTLAY-GRANTS	92,010.00	52,200.00	74,316.84	(26,926.84)	65,000.00	65,000.00	65,000.00	24.52%
11-4325-550-03	CAPITAL OUTLAY-FOREST S	5,000.00	5,000.00	-	(290.53)	5,000.00	5,000.00	5,000.00	0.00%
11-4325-550-05	CAPITAL OUTLAY-BVP	28,240.00	42,500.00	-	30,136.40	42,500.00	42,500.00	42,500.00	0.00%
TOTAL SHERIFF-GRANTS		$ 147,500.00	$ 112,676.00	$ 99,465.02	$ (10,020.25)	$ 112,500.00	$ 112,500.00	$ 112,500.00	-0.16%
EMERGENCY MANAGEMENT									
11-4330-121-00	SALARIES & WAGES	527,960.40	484,948.10	465,929.42	19,018.68	500,741.00	503,034.00	503,034.00	3.73%
11-4330-121-02	SALARIES & WAGES-OVERTIME	-	-	-	-	-	60,000.00	60,000.00	
11-4330-181-00	SOCIAL SECURITY CONTRIB	30,383.76	30,067.04	26,822.36	3,244.68	31,046.00	34,908.00	34,908.00	16.10%
11-4330-182-00	RETIREMENT EXPENSE	36,362.00	34,233.00	31,370.20	2,862.80	35,402.00	39,807.00	39,807.00	16.28%
11-4330-183-00	HOSPITALIZATION INSURAN	131,343.00	133,443.00	112,559.28	20,883.72	133,444.00	133,444.00	133,444.00	0.00%
11-4330-183-01	RETIREE INSURANCE	23,016.00	23,151.00	-	23,151.00	23,151.00	23,151.00	23,151.00	0.00%
11-4330-185-00	UNEMPLOYMENT INSURANCE	2,244.00	4,196.30	2,150.61	2,045.69	3,147.00	3,147.00	3,147.00	-25.01%
11-4330-186-00	WORKMAN'S COMPENSATION	4,425.00	4,425.00	4,303.31	121.69	4,425.00	4,704.00	4,704.00	6.31%
11-4330-187-00	MEDICARE TAX	7,105.64	7,032.06	6,272.82	759.24	7,261.00	8,164.00	8,164.00	16.10%
11-4330-213-00	UNIFORMS	1,132.00	2,500.00	1,452.14	0.63	2,000.00	2,000.00	2,000.00	-20.00%
11-4330-250-00	VEHICLE SUPPLIES	9,108.00	9,500.00	6,559.64	2,940.36	9,500.00	9,500.00	9,500.00	0.00%
11-4330-260-00	OFFICE SUPPLIES AND MAT	5,350.00	5,150.00	4,788.31	(53.81)	6,000.00	6,000.00	6,000.00	16.50%
11-4330-311-00	TRAVEL	2,750.00	3,500.00	2,415.22	1,084.78	4,000.00	4,000.00	4,000.00	14.29%
11-4330-321-00	TELEPHONE	5,100.00	8,000.00	7,729.59	116.31	9,600.00	9,600.00	9,600.00	20.00%
11-4330-325-00	POSTAGE	350.00	350.00	137.50	212.50	350.00	350.00	350.00	0.00%
11-4330-351-00	REPAIRS & MAINTENANCE E	7,000.00	6,100.00	715.96	4,557.48	8,000.00	8,000.00	8,000.00	31.15%
11-4330-353-00	MAINTENANCE & REPAIRS -	5,465.00	5,000.00	3,885.23	1,114.77	6,000.00	6,000.00	6,000.00	20.00%
11-4330-395-00	TRAINING	13,290.00	6,000.00	3,863.89	2,136.11	6,000.00	6,000.00	6,000.00	0.00%
11-4330-399-00	CONTRACTED SERVICES	75,720.00	92,500.00	66,094.15	26,094.85	105,000.00	105,000.00	105,000.00	13.51%
11-4330-399-02	EOC OPERATION	1,000.00	3,000.00	2,377.77	622.23	4,000.00	4,000.00	4,000.00	33.33%
11-4330-399-03	PUBLIC COMMUNICATION SY	7,500.00	10,000.00	10,000.00	-	10,000.00	10,000.00	10,000.00	0.00%
11-4330-399-04	ENVIRONMENTAL CLEANUP	200.00	200.00	-	200.00	200.00	200.00	200.00	0.00%
11-4330-452-00	INSURANCE-VEHICLE	4,500.00	4,500.00	4,500.00	-	4,500.00	4,500.00	4,500.00	0.00%
11-4330-454-00	INSURANCE-PROFESSIONAL	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-4330-540-00	CAPITAL OUTLAY-MOTOR VE	39,501.00	-	-	-	-	-	-	
11-4330-550-00	CAPITAL OUTLAY-EQUIPMEN	1,467.00	35,042.23	33,018.09	(5,773.98)	32,775.00	-	-	-100.00%
TOTAL EMERGENCY MANAGEMENT		$ 943,272.80	$ 913,837.73	$ 796,945.49	$ 106,339.73	$ 947,542.00	$ 986,509.00	$ 986,509.00	7.95%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
FIRE									
11-4340-121-00	SALARIES AND WAGES	224,066.05	191,229.90	170,280.33	20,949.57	195,994.00	195,994.00	195,994.00	2.49%
11-4340-181-00	SOCIAL SECURITY CONTRIB	12,767.52	14,086.16	9,919.39	4,166.77	12,152.00	12,152.00	12,152.00	-13.73%
11-4340-182-00	RETIREMENT EXPENSE	15,843.00	16,040.00	13,365.78	2,674.22	13,857.00	13,857.00	13,857.00	-13.61%
11-4340-182-01	RETIREMENT EXPENSE-STAT	23,160.00	22,560.00	22,560.00	-	22,560.00	22,560.00	22,560.00	0.00%
11-4340-183-00	HOSPITALIZATION INSURAN	64,421.00	64,421.00	46,368.76	18,052.24	55,218.00	55,218.00	55,218.00	-14.29%
11-4340-185-00	UNEMPLOYMENT INSURANCE	-	658.08	731.20	(73.12)	1,302.00	1,302.00	1,302.00	97.85%
11-4340-186-00	WORKMAN'S COMPENSATION	7,356.00	7,951.00	7,732.35	218.65	7,951.00	6,788.00	6,788.00	-14.63%
11-4340-187-00	MEDICARE TAX	2,988.53	3,294.74	2,319.84	974.90	2,842.00	2,842.00	2,842.00	-13.74%
11-4340-189-00	VOLUNTEER APPRECIATION	5,635.00	5,600.00	-	5,600.00	5,600.00	5,600.00	5,600.00	0.00%
11-4340-213-00	UNIFORMS	2,075.00	2,500.00	1,157.85	950.38	2,500.00	2,500.00	2,500.00	0.00%
11-4340-490-00	CASHIERS FIRE-EMPLOYEE	-	35,965.00	35,965.00	-	43,158.05	-	-	-100.00%
11-4340-490-01	CASHIERS FIRE DEPARTMEN	153,908.00	156,986.00	156,986.00	-	160,125.72	-	-	-100.00%
11-4340-490-02	CULLOWHEE FIRE DEPARTME	123,308.00	125,774.00	125,774.00	-	128,289.48	128,289.00	128,289.00	2.00%
11-4340-490-03	SYLVA FIRE DEPARTMENT	105,692.00	107,806.00	107,806.00	-	109,962.12	109,962.00	109,962.00	2.00%
11-4340-490-04	CANADA FIRE DEPARTMENT	88,077.00	89,839.00	89,839.00	-	91,635.78	91,636.00	91,636.00	2.00%
11-4340-490-05	SAVANNAH FIRE DEPARTMEN	105,692.00	107,806.00	107,806.00	-	109,962.12	109,962.00	109,962.00	2.00%
11-4340-490-06	BALSAM FIRE DEPARTMENT	105,692.00	107,806.00	107,806.00	-	109,962.12	109,962.00	109,962.00	2.00%
11-4340-490-07	QUALLA FIRE DEPARTMENT	105,692.00	107,806.00	107,806.00	-	109,962.12	109,962.00	109,962.00	2.00%
11-4340-490-08	HIGHLANDS FIRE DEPARTME	7,046.00	7,187.00	7,187.00	-	7,330.74	-	-	-100.00%
11-4340-490-14	QUALLA BUILDING PAYMENT	62,382.00	62,382.00	62,381.04	0.96	62,382.00	62,382.00	62,382.00	0.00%
11-4340-490-15	BALSAM SUBSTATION BLD P	57,131.00	57,131.00	57,130.88	0.12	57,131.00	57,131.00	57,131.00	0.00%
11-4340-490-17	SAVANNAH BUILDING PAYME	19,552.00	19,552.00	19,551.25	0.75	19,552.00	19,552.00	19,552.00	0.00%
11-4340-490-18	SYLVA FIRE DEPT SUBSTAT	179,068.00	179,068.00	88,207.16	90,860.84	171,993.00	171,993.00	171,993.00	-3.95%
11-4340-490-21	CULLOWHEE FIRE DEPT-A&E	-	17,275.00	10,675.00	6,600.00	-	-	-	-100.00%
11-4340-490-25	HONOR GUARD	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
11-4340-490-27	FIRE PREVENTION-POSTER	-	325.00	-	325.00	-	-	-	-100.00%
11-4340-490-28	FUTURE BUILDING PAYMENT	-	-	-	-	-	210,615.00	210,615.00	
TOTAL FIRE		$ 1,473,052.10	$ 1,512,548.88	$ 1,359,355.83	$ 152,801.28	$ 1,502,922.25	$ 1,501,759.00	$ 1,501,759.00	-0.71%
CODE ENFORCEMENT									
11-4352-121-00	SALARIES & WAGES	709,853.55	760,430.70	631,156.22	129,274.48	782,488.00	782,488.00	782,488.00	2.90%
11-4352-181-00	SOCIAL SECURITY CONTRIB	41,867.12	47,147.48	37,739.13	9,408.35	48,515.00	48,515.00	48,515.00	2.90%
11-4352-182-00	RETIREMENT EXPENSE	50,203.00	53,694.00	44,553.56	9,140.44	55,322.00	55,322.00	55,322.00	3.03%
11-4352-183-00	HOSPITALIZATION INSURAN	152,203.00	165,655.00	132,735.00	32,920.00	165,655.00	165,655.00	165,655.00	0.00%
11-4352-183-01	RETIREE INSURANCE	36,375.00	36,755.00	-	36,755.00	36,829.00	36,829.00	36,829.00	0.20%
11-4352-185-00	UNEMPLOYMENT INSURANCE	-	2,591.29	2,843.26	(251.97)	3,906.00	3,906.00	3,906.00	50.74%
11-4352-186-00	WORKMAN'S COMPENSATION	12,881.00	12,881.00	12,526.77	354.23	12,881.00	13,174.00	13,174.00	2.27%
11-4352-187-00	MEDICARE TAX	9,794.43	11,027.22	8,826.50	2,200.72	11,347.00	11,347.00	11,347.00	2.90%
11-4352-213-00	UNIFORMS	3,775.00	4,000.00	2,237.76	1,762.24	4,000.00	4,000.00	4,000.00	0.00%
11-4352-251-00	VEHICLE SUPPLIES	22,550.00	21,700.00	15,749.47	5,950.53	22,500.00	22,500.00	22,500.00	3.69%
11-4352-260-00	OFFICE SUPPLIES	8,385.00	10,000.00	6,455.54	3,544.46	10,000.00	10,000.00	10,000.00	0.00%
11-4352-260-01	SUPPLIES-CODE BOOKS	1,050.00	4,200.00	367.29	3,832.71	1,000.00	1,000.00	1,000.00	-76.19%
11-4352-311-00	TRAVEL	4,105.00	4,500.00	2,430.58	2,069.42	4,500.00	4,500.00	4,500.00	0.00%
11-4352-321-00	TELEPHONE	34,237.00	32,900.00	29,075.09	3,762.07	32,900.00	32,900.00	32,900.00	0.00%
11-4352-325-00	POSTAGE	500.00	750.00	235.76	514.24	600.00	600.00	600.00	-20.00%
11-4352-351-00	REPAIRS AND MAINT EQUIP	600.00	2,000.00	722.40	1,277.60	1,500.00	1,500.00	1,500.00	-25.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-4352-353-00	REPAIRS & MAINT VEHICLE	6,100.00	7,200.00	4,674.84	2,525.16	7,000.00	7,000.00	7,000.00	-2.78%
11-4352-395-00	TRAINING	8,135.00	7,500.00	2,664.06	4,710.94	7,500.00	7,500.00	7,500.00	0.00%
11-4352-399-00	OTHER SERVICES-CERTIFIC	1,200.00	1,200.00	305.00	895.00	1,350.00	1,350.00	1,350.00	12.50%
11-4352-452-00	INSURANCE-VEHICLES	20,000.00	20,000.00	20,000.00	-	20,000.00	20,000.00	20,000.00	0.00%
11-4352-454-00	INSURANCE-PROFESSIONAL	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-4352-491-00	DUES AND SUBSCRIPTIONS	1,200.00	1,200.00	803.50	396.50	1,200.00	1,200.00	1,200.00	0.00%
11-4352-540-00	CAPITAL OUTLAY-MOTOR VE	22,400.00	47,428.00	47,427.02	0.98	48,000.00	-	-	-100.00%
11-4352-550-00	CAPITAL OUTLAY-EQUIPMEN	7,567.89	4,791.00	4,749.99	41.01	11,600.00	-	-	-100.00%
11-4352-699-00	CONTRACTED SERVICES	23,288.00	1,800.00	1,787.50	12.50	-	-	-	-100.00%
TOTAL CODE ENFORCEMENT		$ 1,179,269.99	$ 1,262,350.69	$ 1,010,066.24	$ 252,096.61	$ 1,291,593.00	$ 1,232,286.00	$ 1,232,286.00	-2.38%
ABANDONED MOBILE HOMES									
11-4353-399-00	PLANNING	2,500.00	-	-	-	-	-	-	
11-4353-399-01	ADMINISTRATION COSTS	1,250.00	-	-	-	-	-	-	
11-4353-699-00	CONTRACT DECONSTRUCTION	26,250.00	-	-	-	-	-	-	
11-4353-699-01	DISPOSAL FEES	11,250.00	-	-	-	-	-	-	
TOTAL ABANDONED MOBILE HOMES		$ 41,250.00	$ -	$ -	$ -	$ -	$ -	$ -	
AMBULANCE/RESCUE SQUAD									
11-4370-182-00	RETIREMENT EXPENSE	6,000.00	6,000.00	4,800.00	1,200.00	6,000.00	6,000.00	6,000.00	0.00%
11-4370-186-00	WORKMAN'S COMPENSATION	5,075.00	5,075.00	2,145.00	2,930.00	5,075.00	5,075.00	5,075.00	0.00%
11-4370-230-00	HEPATITIS B VACCINE	2,500.00	2,500.00	-	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
11-4370-452-01	INSURANCE-ACCIDENT/SICK	12,000.00	12,000.00	11,912.00	88.00	12,000.00	12,000.00	12,000.00	0.00%
11-4370-490-01	RESCUE SQUAD UNIT #1	101,350.00	103,377.00	103,377.00	-	105,445.00	105,445.00	105,445.00	2.00%
11-4370-490-02	RESCUE SQUAD UNIT #2	86,350.00	88,077.00	88,077.00	-	89,839.00	104,839.00	104,839.00	19.03%
11-4370-490-03	RESCUE SQUAD UNIT#1 BUI	78,382.00	78,382.00	78,382.22	(0.22)	78,383.00	78,383.00	78,383.00	0.00%
11-4370-540-00	CAPITAL OUTLAY VEHICLES	-	99,500.00	-	99,500.00	-	-	-	-100.00%
11-4370-699-00	WESTCARE AMBULANCE SERV	570,086.00	581,488.00	533,030.63	48,457.37	593,118.00	593,118.00	593,118.00	2.00%
11-4370-699-01	CASHIERS AMBULANCE	527,857.00	606,988.00	556,405.63	50,582.37	631,268.00	631,268.00	631,268.00	4.00%
11-4370-699-04	MACON-TELECOMMUNICATIOI	-	-	-	-	-	4,678.00	4,678.00	
11-4370-699-05	MACON-EMS	-	-	-	-	-	9,239.00	9,239.00	
TOTAL AMBULANCE/RESCUE SQUAD		$ 1,389,600.00	$ 1,583,387.00	$ 1,378,129.48	$ 205,257.52	$ 1,523,628.00	$ 1,552,545.00	$ 1,552,545.00	-1.95%
TRANSPORTATION-ADMINISTRATION									
11-4520-121-00	SALARIES & WAGES	85,784.45	86,888.00	73,569.65	13,318.35	89,775.00	89,775.00	89,775.00	3.32%
11-4520-181-00	SOCIAL SECURITY CONTRIB	4,827.08	5,387.00	4,139.22	1,247.78	5,566.00	5,566.00	5,566.00	3.32%
11-4520-182-00	RETIREMENT EXPENSE	6,068.00	6,143.00	5,201.43	941.57	6,347.00	6,347.00	6,347.00	3.32%
11-4520-183-00	HOSPITALIZATION INSURAN	18,406.00	18,406.00	15,574.24	2,831.76	18,406.00	18,406.00	18,406.00	0.00%
11-4520-185-00	UNEMPLOYMENT INSURANCE	-	300.78	334.20	(33.42)	434.00	434.00	434.00	44.29%
11-4520-186-00	WORKMAN'S COMPENSATION	2,908.00	6,120.00	5,951.70	168.30	6,120.00	2,971.00	2,971.00	-51.45%
11-4520-187-00	MEDICARE TAX	1,128.95	1,260.00	967.98	292.02	1,302.00	1,302.00	1,302.00	3.33%
11-4520-197-00	DRUG TESTS	848.00	900.00	531.50	368.50	500.00	500.00	500.00	-44.44%
11-4520-211-00	JANITORIAL SUPPLIES	75.00	100.00	-	100.00	-	-	-	-100.00%
11-4520-212-00	UNIFORMS	3,600.00	3,600.00	3,425.64	174.36	3,600.00	3,600.00	3,600.00	0.00%
11-4520-260-00	OFFICE SUPPLIES AND MAT	2,000.00	2,000.00	847.91	1,152.09	2,000.00	2,000.00	2,000.00	0.00%
11-4520-291-00	DATA SUPPLIES	100.00	100.00	77.87	22.13	100.00	100.00	100.00	0.00%

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-4520-311-00	TRAVEL-MILEAGE	535.00	660.00	303.00	357.00	500.00	500.00	500.00	-24.24%
11-4520-312-00	TRAVEL SUBSISTANCE MOTE	42.00	440.00	462.89	(22.89)	300.00	300.00	300.00	-31.82%
11-4520-321-00	TELEPHONE	5,658.00	6,525.00	5,520.70	1,004.30	5,700.00	5,700.00	5,700.00	-12.64%
11-4520-325-00	POSTAGE	300.00	300.00	269.92	30.08	250.00	250.00	250.00	-16.67%
11-4520-341-00	PRINTING & REPRODUCTION	1,165.00	1,000.00	20.80	979.20	1,200.00	1,200.00	1,200.00	20.00%
11-4520-355-00	REPAIRS & MAINTENANCE E	300.00	300.00	-	300.00	300.00	300.00	300.00	0.00%
11-4520-357-00	REPAIRS & MAINTENANCE C	900.00	900.00	65.00	835.00	900.00	900.00	900.00	0.00%
11-4520-371-00	MARKETING	3,764.00	4,334.00	3,393.30	0.70	3,514.00	3,514.00	3,514.00	-18.92%
11-4520-372-00	PROMOTION	629.00	879.00	331.81	547.19	879.00	879.00	879.00	0.00%
11-4520-381-00	COMPUTER PROGRAMMING SE	1,200.00	1,200.00	1,176.00	24.00	-	-	-	-100.00%
11-4520-391-00	LEGAL ADVERTISING	580.00	700.00	195.95	504.05	300.00	300.00	300.00	-57.14%
11-4520-395-00	TRAINING	920.00	800.00	780.00	20.00	1,000.00	1,000.00	1,000.00	25.00%
11-4520-413-00	RENT OF OFFICES	21,600.00	21,600.00	21,600.00	-	21,600.00	21,600.00	21,600.00	0.00%
11-4520-451-00	PROPERTY & GENERAL LIAB	1,863.00	1,863.00	1,863.00	-	1,863.00	1,863.00	1,863.00	0.00%
11-4520-452-00	INSURANCE-VEHICLE	16,395.00	8,428.00	8,428.00	-	10,000.00	10,000.00	10,000.00	18.65%
11-4520-481-00	INDIRECT COSTS	12,331.00	13,699.00	13,699.00	-	10,798.00	10,798.00	10,798.00	-21.18%
11-4520-491-00	DUES AND SUBSCRIPTIONS	500.00	500.00	500.00	-	500.00	500.00	500.00	0.00%
TOTAL TRANSPORTATION-ADMINISTRATION		$ 194,427.48	$ 195,332.78	$ 169,230.71	$ 25,162.07	$ 193,754.00	$ 190,605.00	$ 190,605.00	-2.42%
TRANSPORTATION-OPERATIONS									
11-4521-121-00	SALARIES & WAGES	184,981.20	160,365.40	138,399.92	21,965.48	175,888.00	176,702.00	176,702.00	10.19%
11-4521-126-00	SALARIES & WAGES-PART T	25,290.30	48,896.00	57,247.36	(8,351.36)	59,537.00	59,537.00	59,537.00	21.76%
11-4521-181-00	SOCIAL SECURITY CONTRIB	12,801.60	12,974.76	11,903.29	1,071.47	14,597.00	14,647.00	14,647.00	12.89%
11-4521-182-00	RETIREMENT EXPENSE	11,150.00	11,277.00	10,170.21	1,106.79	16,645.00	16,702.00	16,702.00	48.11%
11-4521-183-00	HOSPITALIZATION INSURAN	55,218.00	55,218.00	46,368.76	8,849.24	55,218.00	55,218.00	55,218.00	0.00%
11-4521-183-01	RETIREE INSURANCE	-	-	-	-	-	6,915.00	6,915.00	
11-4521-185-00	UNEMPLOYMENT INSURANCE	13.00	807.37	881.25	(73.88)	15,193.00	1,519.00	1,519.00	88.14%
11-4521-186-00	WORKMAN'S COMPENSATION	8,851.00	8,851.00	8,607.60	243.40	8,851.00	13,899.00	13,899.00	57.03%
11-4521-187-00	MEDICARE TAX	2,993.90	3,034.64	2,783.94	250.70	3,414.00	3,426.00	3,426.00	12.90%
11-4521-197-00	DRUG TESTS	100.00	100.00	-	100.00	100.00	100.00	100.00	0.00%
11-4521-212-00	UNIFORMS	1,515.00	1,000.00	231.39	768.61	1,000.00	1,000.00	1,000.00	0.00%
11-4521-233-00	FIRST AID SUPPLIES	50.00	50.00	25.55	24.45	50.00	50.00	50.00	0.00%
11-4521-251-00	FUEL & OIL	37,600.00	22,930.00	17,429.62	5,500.38	25,000.00	25,000.00	25,000.00	9.03%
11-4521-251-01	PROPANE	24,000.00	31,000.00	30,008.27	991.73	40,000.00	40,000.00	40,000.00	29.03%
11-4521-252-00	TIRES	6,000.00	6,000.00	5,504.37	495.63	7,000.00	7,000.00	7,000.00	16.67%
11-4521-254-00	LICENSE & TAGS	1,406.00	1,779.00	-	1,779.00	-	-	-	-100.00%
11-4521-255-00	VEHICLE CLEANING SUPPLI	700.00	3,500.00	301.98	3,198.02	3,500.00	3,500.00	3,500.00	0.00%
11-4521-260-00	OFFICE SUPPLIES AND MAT	1,150.00	1,000.00	577.41	422.59	1,000.00	1,000.00	1,000.00	0.00%
11-4521-311-00	TRAVEL	500.00	500.00	60.60	439.40	500.00	500.00	500.00	0.00%
11-4521-321-00	CELL PHONES	972.00	700.00	406.00	294.00	700.00	700.00	700.00	0.00%
11-4521-351-00	REPAIRS & MAINTENANCE	6,111.00	12,000.00	2,545.51	7,465.75	12,000.00	12,000.00	12,000.00	0.00%
11-4521-353-00	VEHICLE REPAIRS & MAINT	24,318.00	23,000.00	11,890.50	11,109.50	25,000.00	25,000.00	25,000.00	8.70%
11-4521-393-00	CONTRACTED SERVICES	2,300.00	2,000.00	800.50	799.50	3,200.00	3,200.00	3,200.00	60.00%
11-4521-399-00	COMM TRANSPORTATION PLA	-	8,000.00	-	8,000.00	8,000.00	8,000.00	8,000.00	0.00%
11-4521-399-01	SCHEDULING SOFTWARE FEE	-	-	-	-	6,067.00	6,067.00	6,067.00	

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-4521-439-00	EQUIPMENT LEASE	21,900.00	21,900.00	13,660.00	8,240.00	16,392.00	16,392.00	16,392.00	-25.15%
TOTAL TRANSPORTATION-OPERATIONS		$ 429,921.00	$ 436,883.17	$ 359,804.03	$ 74,690.40	$ 498,852.00	$ 498,074.00	$ 498,074.00	14.01%
TRANSPORTATION-CAPITAL									
11-4522-510-00	VETERANS SCHEDULING SOF	-	21,000.00	16,718.00	4,282.00	-	-	-	-100.00%
11-4522-515-00	PRINTERS	-	-	-	-	1,977.00	1,977.00	1,977.00	
11-4522-516-00	TRANSIT SIGN	-	-	-	-	5,000.00	5,000.00	5,000.00	
11-4522-521-00	PERSONAL COMPUTER SYSTE	-	2,342.00	3,291.00	(949.00)	-	-	-	-100.00%
11-4522-530-00	WORKSTATION CHAIRS	-	1,412.00	820.00	592.00	-	-	-	-100.00%
11-4522-533-00	LEGAL/APPRAISAL FEE	11,997.00	6,340.00	-	6,340.00	-	-	-	-100.00%
11-4522-536-00	SITEWORK/GRADING	-	7,000.00	7,704.00	(704.00)	-	-	-	-100.00%
11-4522-548-00	VAN CONVERSION WITH LIF	46,343.00	-	-	-	-	-	-	
11-4522-550-00	OFFICE RADIO TONE REMOT	-	2,090.00	1,970.00	120.00	-	-	-	-100.00%
11-4522-576-00	LTV BUS WITH LIFT	-	59,300.00	-	59,300.00	-	-	-	-100.00%
11-4522-580-00	CAPITAL OUTLAY-WASH BAY	-	-	-	-	73,559.00	-	-	
11-4522-587-00	PAVING/RESURFACING	201,938.00	231,938.00	216,745.63	15,192.37	-	-	-	-100.00%
11-4522-588-00	ENGINEERING & DESIGN SE	15,130.00	15,130.00	1,165.00	-	27,900.00	-	-	-100.00%
11-4522-591-04	VEHICLE LETTERING	500.00	4,000.00	-	4,000.00	-	-	-	-100.00%
TOTAL TRANSPORTATION-CAPITAL		$ 275,908.00	$ 350,552.00	$ 248,413.63	$ 88,173.37	$ 108,436.00	$ 6,977.00	$ 6,977.00	-98.01%
TRANSPORTATION-ELDERLY DISABILITIES									
11-4524-121-00	SALARIES & WAGES	24,966.00	25,340.00	20,131.13	5,208.87	30,901.00	28,597.00	28,597.00	12.85%
11-4524-181-00	SOCIAL SECURITY CONTRIB	1,555.00	1,571.00	1,226.35	344.65	1,916.00	1,773.00	1,773.00	12.86%
11-4524-182-00	RETIREMENT EXPENSE	1,683.00	1,792.00	1,423.36	368.64	2,185.00	2,022.00	2,022.00	12.83%
11-4524-183-00	HOSPITALIZATION INSURAN	8,640.00	9,203.00	7,787.12	1,415.88	9,203.00	9,203.00	9,203.00	0.00%
11-4524-185-00	UNEMPLOYMENT COMPENSAT	-	74.49	84.24	(9.75)	434.00	217.00	217.00	191.31%
11-4524-187-00	MEDICARE TAX	355.00	368.00	286.79	81.21	448.00	415.00	415.00	12.77%
11-4524-311-00	TRAVEL	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-4524-313-00	TRANSPORTATION OF CLIEN	138,104.00	136,429.00	-	136,429.00	200,000.00	200,000.00	200,000.00	46.60%
11-4524-399-00	MARKETING	-	-	-	-	3,000.00	3,000.00	3,000.00	
TOTAL TRANSPORTATION-ELDERLY DISABILITIES		$ 175,803.00	$ 175,277.49	$ 30,938.99	$ 144,338.50	$ 248,587.00	$ 245,727.00	$ 245,727.00	40.19%
AIRPORT									
11-4530-699-00	JACKSON CO AIRPORT AUTH	31,000.00	31,000.00	31,000.00	-	31,000.00	31,000.00	31,000.00	0.00%
TOTAL AIRPORT		$ 31,000.00	$ 31,000.00	$ 31,000.00	$ -	$ 31,000.00	$ 31,000.00	$ 31,000.00	0.00%
FORESTRY									
11-4750-699-00	COOPERATIVE FORESTRY PR	83,179.00	77,341.00	49,526.21	27,814.79	79,650.00	79,650.00	79,650.00	2.99%
TOTAL FORESTRY		$ 83,179.00	$ 77,341.00	$ 49,526.21	$ 27,814.79	$ 79,650.00	$ 79,650.00	$ 79,650.00	2.99%
PLANNING									
11-4910-121-00	SALARIES & WAGES	125,749.30	139,870.45	114,063.24	25,807.21	195,037.00	195,037.00	195,037.00	39.44%
11-4910-170-01	BOARD EXPENSES	1,000.00	2,000.00	1,622.41	377.59	2,500.00	2,500.00	2,500.00	25.00%
11-4910-181-00	SOCIAL SECURITY CONTRIB	7,376.72	8,672.08	6,529.20	2,142.88	12,093.00	12,093.00	12,093.00	39.45%
11-4910-182-00	RETIREMENT EXPENSE	8,883.00	9,878.00	8,052.63	1,825.37	13,790.00	13,790.00	13,790.00	39.60%
11-4910-183-00	HOSPITALIZATION INSURAN	18,406.00	18,406.00	15,574.24	2,831.76	36,812.00	36,812.00	36,812.00	100.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-4910-185-00	UNEMPLOYMENT INSURANCE	-	395.83	415.70	(19.87)	564.00	564.00	564.00	42.49%
11-4910-186-00	WORKMAN'S COMPENSATION	3,320.00	3,320.00	3,228.70	91.30	3,320.00	3,504.00	3,504.00	5.54%
11-4910-187-00	MEDICARE TAX	1,726.58	2,028.37	1,527.12	501.25	2,828.00	2,828.00	2,828.00	39.42%
11-4910-250-00	VEHICLE SUPPLIES	2,500.00	2,000.00	1,020.78	979.22	2,000.00	2,000.00	2,000.00	0.00%
11-4910-260-00	OFFICE SUPPLIES AND MAT	2,300.00	2,100.00	2,083.00	(8.98)	1,600.00	1,600.00	1,600.00	-23.81%
11-4910-260-01	COPYING EXPENSE	900.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-4910-311-00	TRAVEL AND TRAINING	3,200.00	4,300.00	3,368.41	931.59	4,000.00	4,000.00	4,000.00	-6.98%
11-4910-321-00	TELEPHONE	4,500.00	4,500.00	4,253.26	246.74	4,500.00	4,500.00	4,500.00	0.00%
11-4910-325-00	POSTAGE	500.00	700.00	627.11	72.89	600.00	600.00	600.00	-14.29%
11-4910-370-00	ADVERTISING	300.00	800.00	461.85	338.15	500.00	500.00	500.00	-37.50%
11-4910-399-00	WEB SITE HOSTING	-	-	-	-	900.00	900.00	900.00	
11-4910-452-00	INSURANCE-VEHICLE	2,500.00	2,500.00	2,500.00	-	2,500.00	2,500.00	2,500.00	0.00%
11-4910-454-00	INSURANCE PROFESSIONAL	600.00	600.00	-	600.00	600.00	600.00	600.00	0.00%
11-4910-491-00	DUES AND SUBSCRIPTIONS	1,500.00	1,500.00	515.00	985.00	2,000.00	2,000.00	2,000.00	33.33%
11-4910-510-00	CAPITAL OUTLAY-EQUIPMEN	1,300.00	1,194.00	1,097.00	97.00	1,500.00	-	-	-100.00%
11-4910-699-00	CONTRACTED SERVICES	12,500.00	10,000.00	9,450.00	550.00	10,000.00	10,000.00	10,000.00	0.00%
TOTAL PLANNING		$ 199,061.60	$ 215,764.73	$ 176,389.65	$ 39,349.10	$ 298,644.00	$ 297,328.00	$ 297,328.00	37.80%
COMMUNITY DEVELOPMENT									
11-4930-183-01	RETIREE INSURANCE-HOUSI	25,373.00	25,442.00	-	25,442.00	25,442.00	25,442.00	25,442.00	0.00%
11-4930-490-01	GLENVILLE CDC	-	-	-	-	1,500.00	1,500.00	1,500.00	
11-4930-490-02	QUALLA CDC	-	-	-	-	1,500.00	1,500.00	1,500.00	
11-4930-490-03	SAVANNAH CDC	1,500.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-04	CASHIERS CDC	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-05	WILLETS CDC	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-06	CANADA CDC	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-07	BALSAM CDC & RECREATION	1,500.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-08	CANEY FORK CDC	1,500.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-09	PINE CREEK CDC	1,500.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-10	WAYEHUTTA CDC	1,500.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-11	JACKSON COUNTY CDC	1,115.00	1,115.00	1,115.00	-	1,115.00	1,115.00	1,115.00	0.00%
11-4930-490-12	PUMPKINTOWN CDC	1,500.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-13	NORTON CDC	1,500.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-14	SYLVA GARDEN CLUB	1,000.00	-	-	-	-	-	-	
11-4930-490-18	FAMILY RESOURCE CENTER	18,000.00	18,000.00	15,000.00	3,000.00	18,000.00	18,000.00	18,000.00	0.00%
11-4930-490-20	BARKERS CREEK CDC	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-21	CDC IMPROVEMENTS-ACQUIS	6,000.00	5,000.00	-	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
11-4930-490-24	JACKSON CHAMBER OF COMM	12,500.00	12,500.00	12,500.00	-	12,500.00	12,500.00	12,500.00	0.00%
11-4930-490-25	CASHIERS CHAMBER OF COM	12,500.00	12,500.00	12,500.00	-	15,000.00	12,500.00	12,500.00	0.00%
11-4930-490-28	SOUTHWESTERN COMMISSION	28,088.00	28,088.00	14,044.00	14,044.00	28,088.00	28,088.00	28,088.00	0.00%
11-4930-490-30	JACKSON COUNTY CEMETERY	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-4930-490-41	CASHIERS WELL O&M, REPA	10,000.00	10,000.00	6,751.32	3,248.68	10,000.00	10,000.00	10,000.00	0.00%
11-4930-490-44	APPALACHIAN WOMEN'S MUS	-	5,000.00	5,000.00	-	15,000.00	-	-	-100.00%
11-4930-490-45	CULLOWHEE REVITALIZATIO	-	-	-	-	19,050.00	-	-	
11-4930-490-46	JACKSON CO FARMERS MARK	-	-	-	-	5,000.00	-	-	
TOTAL COMMUNITY DEVELOPMENT		$ 132,076.00	$ 135,145.00	$ 77,410.32	$ 57,734.68	$ 174,695.00	$ 133,145.00	$ 133,145.00	-1.48%

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
COOPERATIVE EXTENSION									
11-4950-121-00	SALARIES & WAGES	85,619.00	89,090.00	65,667.64	23,422.36	93,735.00	93,735.00	93,735.00	5.21%
11-4950-181-00	SOCIAL SECURITY CONTRIB	4,406.00	4,406.00	4,141.61	264.39	5,732.00	5,732.00	5,732.00	30.10%
11-4950-182-00	RETIREMENT EXPENSE	11,438.00	11,438.00	9,648.37	1,789.63	13,715.00	13,715.00	13,715.00	19.91%
11-4950-183-00	HOSPITALIZATION INSURAN	8,777.00	8,777.00	7,731.15	1,045.85	8,777.00	8,777.00	8,777.00	0.00%
11-4950-185-00	UNEMPLOYMENT INSURANCE	220.00	70.66	70.66	-	94.00	94.00	94.00	33.03%
11-4950-186-00	WORKMAN'S COMPENSATION	1,200.00	1,200.00	1,167.00	33.00	1,200.00	1,200.00	1,200.00	0.00%
11-4950-187-00	MEDICARE TAX	1,350.00	1,350.00	808.49	541.51	1,341.00	1,341.00	1,341.00	-0.67%
11-4950-189-00	OTHER FRINGE BENEFITS	500.00	500.00	533.00	(33.00)	550.00	550.00	550.00	10.00%
11-4950-231-00	HOME EC. DEMO. SUPPLIES	2,000.00	2,000.00	1,845.17	154.83	2,500.00	2,500.00	2,500.00	25.00%
11-4950-231-01	EFNEP-NUTRITION EDUCATO	-	600.00	379.24	194.76	-	-	-	-100.00%
11-4950-231-02	NC SAFE PLATES	-	-	1,440.00	(1,440.00)	-	-	-	
11-4950-250-00	VEHICLE SUPPLIES	250.00	250.00	-	250.00	250.00	250.00	250.00	0.00%
11-4950-260-00	OFFICE SUPPLIES AND MAT	2,840.00	5,000.00	4,034.34	965.66	5,000.00	5,000.00	5,000.00	0.00%
11-4950-299-00	4-H SUPPLIES & ACTIVITI	3,200.00	3,700.00	2,285.67	1,052.98	3,700.00	3,700.00	3,700.00	0.00%
11-4950-299-01	CONSERVATION EDUCATION	-	2,500.00	123.50	2,244.27	-	-	-	-100.00%
11-4950-311-00	TRAVEL	200.00	200.00	41.00	159.00	200.00	200.00	200.00	0.00%
11-4950-321-00	TELEPHONE	3,900.00	3,600.00	2,727.76	872.24	3,600.00	3,600.00	3,600.00	0.00%
11-4950-325-00	POSTAGE	700.00	600.00	(47.27)	647.27	500.00	500.00	500.00	-16.67%
11-4950-412-00	BUILDING & EQUIPMENT RE	8,500.00	8,500.00	2,030.83	6,469.17	8,500.00	8,500.00	8,500.00	0.00%
11-4950-454-00	INSURANCE-PROFESSIONAL	300.00	300.00	-	300.00	300.00	300.00	300.00	0.00%
11-4950-495-00	OUT TO LUNCH PROGRAM	325.00	325.00	232.09	92.91	425.00	425.00	425.00	30.77%
11-4950-495-01	BEAVER PROGRAM	4,000.00	4,000.00	4,000.00	-	4,000.00	4,000.00	4,000.00	0.00%
11-4950-510-00	CAPITAL OUTLAY-EQUIPMEN	-	599.00	1,233.64	(634.64)	600.00	-	-	-100.00%
11-4950-510-01	FIELD CROPS & VEGETABLE	540.00	500.00	343.37	156.63	500.00	500.00	500.00	0.00%
11-4950-510-02	LIVESTOCK DEMONSTRATION	660.00	700.00	365.76	321.50	700.00	700.00	700.00	0.00%
11-4950-510-03	CHRISTMAS TREES & ORNAM	840.00	700.00	701.40	(1.40)	700.00	700.00	700.00	0.00%
11-4950-510-05	ADVISORY COUNCIL	500.00	500.00	237.01	262.99	500.00	500.00	500.00	0.00%
11-4950-699-02	CHEROKEE PRESERVATION G	30,820.00	-	4,513.05	(4,560.86)	-	-	-	
11-4950-699-03	JUNIOR APP MUSICIANS	17,071.00	19,147.00	14,686.73	3,480.27	-	-	-	-100.00%
11-4950-699-04	WNC COMMUNITIES	2,000.00	2,000.00	-	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
11-4950-699-05	RC&D MEMBERSHIP DUES	-	250.00	-	250.00	250.00	250.00	250.00	0.00%
11-4950-699-06	MASTER GARDENER	-	18,000.00	-	18,000.00	-	-	-	-100.00%
TOTAL COOPERATIVE EXTENSION		$ 192,156.00	$ 190,802.66	$ 130,941.21	$ 58,301.32	$ 159,369.00	$ 158,769.00	$ 158,769.00	-16.79%
CONSERVATION									
11-4960-121-00	SALARIES & WAGES	82,138.30	83,303.30	70,550.52	12,752.78	85,858.00	87,508.00	87,508.00	5.05%
11-4960-181-00	SOCIAL SECURITY CONTRIB	4,803.72	5,165.72	4,065.52	1,100.20	5,323.00	5,426.00	5,426.00	5.04%
11-4960-182-00	RETIREMENT EXPENSE	5,810.00	5,882.00	4,980.18	901.82	6,070.00	6,187.00	6,187.00	5.19%
11-4960-183-00	HOSPITALIZATION INSURAN	18,406.00	18,406.00	15,574.24	2,831.76	18,406.00	18,406.00	18,406.00	0.00%
11-4960-183-01	RETIREE INSURANCE	6,321.00	6,446.00	-	6,446.00	6,520.00	6,520.00	6,520.00	1.15%
11-4960-185-00	UNEMPLOYMENT INSURANCE	-	288.00	320.00	(32.00)	434.00	434.00	434.00	50.69%
11-4960-186-00	WORKMAN'S COMPENSATION	1,087.00	1,087.00	1,057.11	29.89	1,087.00	1,113.00	1,113.00	2.39%
11-4960-187-00	MEDICARE TAX	1,123.58	1,208.58	950.87	257.71	1,245.00	1,269.00	1,269.00	5.00%
11-4960-190-00	PROFESSIONAL SERVICES	1,200.00	1,200.00	-	1,200.00	1,200.00	1,200.00	1,200.00	0.00%
11-4960-250-00	VEHICLE SUPPLIES	1,875.00	1,900.00	1,575.47	324.53	1,500.00	1,500.00	1,500.00	-21.05%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-4960-260-00	OFFICE SUPPLIES AND MAT	2,188.00	2,500.00	1,199.44	1,300.56	2,500.00	2,500.00	2,500.00	0.00%
11-4960-311-00	TRAVEL	2,033.00	2,100.00	301.50	1,798.50	2,500.00	2,500.00	2,500.00	19.05%
11-4960-321-00	TELEPHONE	1,200.00	1,200.00	1,000.72	199.28	1,200.00	1,200.00	1,200.00	0.00%
11-4960-325-00	POSTAGE	500.00	500.00	147.00	353.00	500.00	500.00	500.00	0.00%
11-4960-352-00	REPAIRS & MAINT EQUIPME	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-4960-395-00	TRAINING EXPENSE	1,500.00	1,500.00	717.20	782.80	1,500.00	1,500.00	1,500.00	0.00%
11-4960-396-00	EDUCATIONAL PROGRAM	1,500.00	1,500.00	743.06	756.94	1,500.00	1,500.00	1,500.00	0.00%
11-4960-412-00	RENT	3,600.00	3,600.00	-	3,600.00	3,600.00	3,600.00	3,600.00	0.00%
11-4960-454-00	INSURANCE-PROFESSIONAL	100.00	100.00	-	100.00	100.00	100.00	100.00	0.00%
11-4960-491-00	DUES AND SUBSCRIPTIONS	2,812.00	2,787.00	2,612.00	175.00	3,787.00	3,787.00	3,787.00	35.88%
11-4960-510-00	CAPITAL OUTLAY-EQUIPMEN	1,187.00	1,179.00	1,097.00	82.00	-	-	-	-100.00%
11-4960-510-01	CAPITAL OUTLAY-DUKE GRA	-	28,500.00	27,521.00	979.00	-	-	-	-100.00%
11-4960-699-00	SOUTHWESTERN NC RC&D CO	1,900.00	1,900.00	1,900.00	-	1,900.00	1,900.00	1,900.00	0.00%
11-4960-699-01	MISCELLANEOUS	500.00	500.00	226.98	273.02	500.00	500.00	500.00	0.00%
11-4960-699-03	NATURAL RESOURCES SUMME	8,731.00	8,221.00	3,101.47	5,119.53	5,045.00	5,045.00	5,045.00	-38.63%
11-4960-699-04	FARMLAND PRESERVATION	1,000.00	1,000.00	214.73	785.27	1,000.00	1,000.00	1,000.00	0.00%
11-4960-699-05	NC ADFP GIBSON FAMILY F	158,400.00	39,600.00	39,600.00	-	-	-	-	-100.00%
11-4960-699-06	DUKE ENERGY GRANT	16,320.00	-	-	-	16,532.00	16,532.00	16,532.00	
TOTAL CONSERVATION		$ 326,735.60	$ 222,073.60	$ 179,456.01	$ 42,617.59	$ 170,307.00	$ 172,227.00	$ 172,227.00	-22.45%
GENERAL HEALTH									
11-5110-121-00	SALARIES & WAGES	1,658,627.55	1,675,566.25	1,392,540.37	283,025.88	1,720,790.00	1,709,620.00	1,709,620.00	2.03%
11-5110-170-00	BOARD MEMBER EXPENSE	1,200.00	1,200.00	1,074.23	65.77	1,200.00	1,200.00	1,200.00	0.00%
11-5110-181-00	SOCIAL SECURITY CONTRIB	98,017.32	102,154.60	81,489.47	20,665.13	106,689.00	105,997.00	105,997.00	3.76%
11-5110-182-00	RETIREMENT EXPENSE	117,314.00	116,355.00	98,319.07	18,035.93	121,660.00	120,870.00	120,870.00	3.88%
11-5110-183-00	HOSPITALIZATION INSURAN	307,018.00	317,045.00	253,205.45	63,839.55	314,100.00	314,100.00	314,100.00	-0.93%
11-5110-183-01	RETIREE INSURANCE	114,952.00	132,737.00	-	132,737.00	132,737.00	135,149.00	135,149.00	1.82%
11-5110-185-00	UNEMPLOYMENT INSURANCE	-	5,250.68	5,657.49	(406.81)	1,249.00	1,249.00	1,249.00	-76.21%
11-5110-186-00	WORKMAN'S COMPENSATION	24,016.00	24,016.00	23,355.56	660.44	24,016.00	25,950.00	25,950.00	8.05%
11-5110-187-00	MEDICARE TAX	22,926.23	23,890.65	19,058.15	4,832.50	24,951.00	24,790.00	24,790.00	3.76%
11-5110-193-00	CLINICIAN SERVICES	2,500.00	2,500.00	1,200.00	168.00	2,500.00	2,500.00	2,500.00	0.00%
11-5110-239-00	DRUGS & OTHER MEDICAL S	20,000.00	20,000.00	16,830.26	3,169.74	20,000.00	20,000.00	20,000.00	0.00%
11-5110-251-00	VEHICLE SUPPLIES	14,620.00	17,750.00	10,403.54	7,346.46	17,750.00	17,750.00	17,750.00	0.00%
11-5110-260-00	OFFICE SUPPLIES AND MAT	15,000.00	10,900.00	9,831.24	635.57	20,000.00	20,000.00	20,000.00	83.49%
11-5110-260-01	WELL WATER SAMPLE-SUPPL	-	-	-	-	5,000.00	5,000.00	5,000.00	
11-5110-311-00	TRAVEL	15,165.00	14,750.00	12,937.23	468.44	15,000.00	15,000.00	15,000.00	1.69%
11-5110-321-00	TELEPHONE	22,745.00	16,500.00	21,139.72	(4,639.72)	22,745.00	22,745.00	22,745.00	37.85%
11-5110-325-00	POSTAGE	8,000.00	8,000.00	5,805.53	2,194.47	8,000.00	8,000.00	8,000.00	0.00%
11-5110-352-00	REPAIRS & MAINT EQUIPME	1,500.00	1,500.00	2,520.00	(1,020.00)	3,000.00	3,000.00	3,000.00	100.00%
11-5110-353-00	REPAIRS & MAINT VEHICLE	9,114.00	4,653.00	6,701.82	(2,048.82)	10,000.00	10,000.00	10,000.00	114.92%
11-5110-399-00	ANCILLARY EXPENSES	30,000.00	30,000.00	16,341.89	4,070.22	35,000.00	35,000.00	35,000.00	16.67%
11-5110-451-00	INSURANCE-VEHICLE	6,000.00	6,000.00	5,000.00	1,000.00	6,000.00	6,000.00	6,000.00	0.00%
11-5110-454-00	INSURANCE-PROFESSIONAL	17,640.00	17,640.00	4,767.00	12,873.00	18,000.00	18,000.00	18,000.00	2.04%
11-5110-495-00	CAR SEAT SAFETY PROGRAM	3,000.00	3,000.00	-	(592.35)	3,000.00	3,000.00	3,000.00	0.00%
11-5110-518-02	FOOD & LODGING - TRAVEL	4,000.00	4,000.00	125.00	3,875.00	4,000.00	4,000.00	4,000.00	0.00%
11-5110-523-00	VOLUNTEER PROMOTION	2,000.00	2,000.00	1,921.50	78.50	2,000.00	2,000.00	2,000.00	0.00%
11-5110-550-00	CAPITAL OUTLAY-EQUIPMEN	64,639.87	8,818.00	1,170.00	2,611.53	-	-	-	-100.00%

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-5110-580-00	COMM./NON-COMM. WATER S	20,000.00	20,000.00	8,468.00	8,967.53	20,000.00	20,000.00	20,000.00	0.00%
11-5110-699-00	CONTRACTED SERVICES	152,851.00	80,000.00	47,793.91	24,956.13	80,000.00	80,000.00	80,000.00	0.00%
11-5110-699-06	COST SETTLEMENT	406,785.00	-	-	-	150,000.00	150,000.00	150,000.00	
11-5110-699-09	CDP EH FOOD & LODGING	8,625.13	9,480.00	8,532.00	137.75	9,480.00	9,480.00	9,480.00	0.00%
11-5110-699-11	CONTRACTED SERVICES-PAT	-	36,060.00	19,301.50	16,758.50	36,060.00	36,060.00	36,060.00	0.00%
TOTAL GENERAL HEALTH		$ 3,168,256.10	$ 2,711,766.18	$ 2,075,489.93	$ 604,465.34	$ 2,934,927.00	$ 2,926,460.00	$ 2,926,460.00	7.92%
EMPLOYEE WELLNESS CLINIC									
11-5115-121-00	SALARIES & WAGES	93,530.30	94,860.30	80,336.31	14,523.99	96,846.00	96,846.00	96,846.00	2.09%
11-5115-181-00	SOCIAL SECURITY CONTRIB	5,812.72	5,881.72	5,007.49	874.23	6,005.00	6,005.00	6,005.00	2.10%
11-5115-182-00	RETIREMENT EXPENSE	6,617.00	6,699.00	5,672.10	1,026.90	6,847.00	6,847.00	6,847.00	2.21%
11-5115-183-00	HOSPITALIZATION INSURAN	18,406.00	18,406.00	15,574.24	2,831.76	18,406.00	18,406.00	18,406.00	0.00%
11-5115-185-00	UNEMPLOYMENT INSURANCE	-	304.75	314.50	(9.75)	75.00	75.00	75.00	-75.39%
11-5115-187-00	MEDICARE TAX	1,359.58	1,375.58	1,171.13	204.45	1,404.00	1,404.00	1,404.00	2.07%
11-5115-290-00	MEDICAL AND OFFICE SUPP	8,486.00	12,000.00	3,254.40	327.29	12,000.00	12,000.00	12,000.00	0.00%
11-5115-311-00	TRAVEL	1,690.00	1,690.00	-	1,690.00	1,690.00	1,690.00	1,690.00	0.00%
11-5115-550-00	CAPITAL OUTLAY	1,509.00	500.00	-	44.18	-	-	-	-100.00%
11-5115-699-00	CONTRACTED SERVICES	23,405.00	19,500.00	11,315.78	7,674.22	20,000.00	20,000.00	20,000.00	2.56%
TOTAL EMPLOYEE WELLNESS CLINIC		$ 160,815.60	$ 161,217.35	$ 122,645.95	$ 29,187.27	$ 163,273.00	$ 163,273.00	$ 163,273.00	1.28%
WELL AT WORK									
11-5116-260-00	SUPPLIES	500.00	750.00	716.22	33.78	750.00	750.00	750.00	0.00%
11-5116-399-00	INCENTIVES	8,300.00	8,300.00	2,541.75	5,758.25	8,450.00	8,450.00	8,450.00	1.81%
11-5116-699-00	CONTRACTED SERVICES	100.00	-	-	-	-	-	-	
TOTAL WELL AT WORK		$ 8,900.00	$ 9,050.00	$ 3,257.97	$ 5,792.03	$ 9,200.00	$ 9,200.00	$ 9,200.00	1.66%
ANIMAL SHELTER									
11-5120-121-00	SALARIES & WAGES	135,479.60	133,244.60	111,859.63	21,384.97	165,916.00	141,062.00	141,062.00	5.87%
11-5120-121-01	ON CALL COMPENSATION	5,200.00	5,200.00	4,654.41	545.59	5,200.00	5,200.00	5,200.00	0.00%
11-5120-121-02	OVERTIME PAY	-	-	-	-	-	-	-	
11-5120-181-00	SOCIAL SECURITY CONTRIB	8,169.44	8,261.44	6,755.90	1,505.54	10,287.00	8,746.00	8,746.00	5.87%
11-5120-182-00	RETIREMENT EXPENSE	9,895.00	9,406.00	7,911.27	1,494.73	11,730.00	9,973.00	9,973.00	6.03%
11-5120-183-00	HOSPITALIZATION INSURAN	36,812.00	36,812.00	27,608.88	9,203.12	46,015.00	36,812.00	36,812.00	0.00%
11-5120-185-00	UNEMPLOYMENT INSURANCE	-	496.49	551.84	(55.35)	113.00	868.00	868.00	74.83%
11-5120-186-00	WORKMAN'S COMPENSATION	1,734.00	1,734.00	1,686.31	47.69	1,769.00	1,817.00	1,817.00	4.79%
11-5120-187-00	MEDICARE TAX	1,910.16	1,932.16	1,579.98	352.18	2,403.00	2,046.00	2,046.00	5.89%
11-5120-211-00	JANITORIAL SUPPLIES	3,725.00	3,725.00	3,414.73	310.27	4,000.00	4,000.00	4,000.00	7.38%
11-5120-213-00	UNIFORMS	1,200.00	1,200.00	962.17	237.83	1,500.00	1,500.00	1,500.00	25.00%
11-5120-220-00	ANIMAL FOOD	5,410.00	4,000.00	4,030.54	(30.54)	6,000.00	6,000.00	6,000.00	50.00%
11-5120-230-00	SPAYING/NEUTERING	4,850.00	6,000.00	5,536.00	464.00	6,000.00	6,000.00	6,000.00	0.00%
11-5120-239-00	RABIES VACCINATIONS	2,000.00	2,000.00	1,727.73	272.27	2,500.00	2,500.00	2,500.00	25.00%
11-5120-239-01	CASHIERS HUMANE SOCIETY	2,000.00	2,000.00	496.10	1,503.90	4,000.00	4,000.00	4,000.00	100.00%
11-5120-239-02	JACKSON HUMANE SOCIETY	2,000.00	2,000.00	2,000.00	-	4,000.00	4,000.00	4,000.00	100.00%
11-5120-239-03	JACKSON HUMANE SOCEITY-	-	5,000.00	5,000.00	-	-	-	-	-100.00%
11-5120-250-00	VEHICLE SUPPLIES	10,925.00	6,500.00	5,629.77	870.23	6,500.00	6,500.00	6,500.00	0.00%
11-5120-260-00	OFFICE SUPPLIES AND MAT	1,855.00	1,500.00	569.81	798.08	2,000.00	2,000.00	2,000.00	33.33%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-5120-260-01	SUPPLIES/DONATIONS	2,000.00	2,000.00	349.64	1,523.08	2,000.00	2,000.00	2,000.00	0.00%
11-5120-260-02	ANIMAL SHELTER SPECIAL	1,500.00	1,500.00	1,150.71	349.29	1,500.00	1,500.00	1,500.00	0.00%
11-5120-290-00	MEDICAL SUPPLIES	1,200.00	1,200.00	1,168.47	31.53	1,500.00	1,500.00	1,500.00	25.00%
11-5120-311-00	TRAVEL	250.00	250.00	63.28	186.72	250.00	250.00	250.00	0.00%
11-5120-321-00	TELEPHONE	2,500.00	2,000.00	1,598.59	401.41	2,500.00	2,500.00	2,500.00	25.00%
11-5120-331-00	UTILITIES	1,645.00	1,000.00	116.34	883.66	1,645.00	1,645.00	1,645.00	64.50%
11-5120-351-00	REPAIR & MAINTENANCE-BU	600.00	2,000.00	532.16	1,467.84	1,000.00	1,000.00	1,000.00	-50.00%
11-5120-352-00	PROPANE EXPENSE	2,500.00	2,500.00	-	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
11-5120-393-00	CATMAN II	2,000.00	2,000.00	2,000.00	-	4,000.00	4,000.00	4,000.00	100.00%
11-5120-454-00	INSURANCE-PROFESSIONAL	133.00	133.00	-	133.00	133.00	133.00	133.00	0.00%
11-5120-699-01	CONTRACTED SERVICES-PET	-	2,000.00	432.00	1,568.00	2,000.00	2,000.00	2,000.00	0.00%
TOTAL ANIMAL SHELTER		$ 247,493.20	$ 247,594.69	$ 199,386.26	$ 47,949.04	$ 298,961.00	$ 262,052.00	$ 262,052.00	5.84%
DENTAL CLINIC									
11-5122-121-00	SALARIES & WAGES	90,557.30	-	-	-	-	-	-	
11-5122-181-00	SOCIAL SECURITY CONTRIB	7,006.72	-	-	-	-	-	-	
11-5122-182-00	RETIREMENT EXPENSE	8,106.00	-	-	-	-	-	-	
11-5122-183-00	HOSPITALIZATION INSURAN	27,609.00	-	-	-	-	-	-	
11-5122-183-01	RETIREE INSURANCE	9,203.00	-	-	-	-	-	-	
11-5122-186-00	WORKMAN'S COMPENSATION	916.00	-	-	-	-	-	-	
11-5122-187-00	MEDICARE TAX	1,638.58	-	-	-	-	-	-	
11-5122-239-00	DENTAL SUPPLIES	20,000.00	-	-	-	-	-	-	
11-5122-260-00	OFFICE SUPPLIES AND MAT	2,000.00	-	-	-	-	-	-	
11-5122-311-00	TRAVEL	1,000.00	-	-	-	-	-	-	
11-5122-351-00	REPAIRS & MAINT - BUILD	2,000.00	-	-	-	-	-	-	
11-5122-352-00	REPAIRS & MAINT EQUIPME	4,000.00	-	-	-	-	-	-	
11-5122-699-00	CONTRACTED SERVICES	152,200.00	-	-	-	-	-	-	
TOTAL DENTAL CLINIC		$ 326,236.60	$ -	$ -	$ -	$ -	$ -	$ -	
WISEWOMAN									
11-5132-121-00	SALARIES & WAGES	6,967.15	5,210.15	4,354.34	855.81	5,319.00	5,319.00	5,319.00	2.09%
11-5132-181-00	SOCIAL SECURITY CONTRIB	414.36	323.36	244.12	79.24	330.00	330.00	330.00	2.05%
11-5132-182-00	RETIREMENT EXPENSE	489.00	365.00	304.05	60.95	376.00	376.00	376.00	3.01%
11-5132-183-00	HOSPITALIZATION INSURAN	1,891.00	1,380.00	1,150.51	229.49	1,380.00	1,380.00	1,380.00	0.00%
11-5132-185-00	UNEMPLOYMENT INSURANCE	-	17.91	19.90	(1.99)	4.00	4.00	4.00	-77.67%
11-5132-187-00	MEDICARE TAX	97.79	75.79	56.94	18.85	77.00	77.00	77.00	1.60%
11-5132-699-00	CONTRACTED SERVICES	777.00	19,857.00	338.03	19,339.13	2,674.00	2,674.00	2,674.00	-86.53%
TOTAL WISEWOMAN		$ 10,636.30	$ 27,229.21	$ 6,467.89	$ 20,581.48	$ 10,160.00	$ 10,160.00	$ 10,160.00	-62.69%
HEALTH PROMOTION									
11-5134-121-00	SALARIES & WAGES	-	-	-	-	5,236.00	5,133.00	5,133.00	
11-5134-181-00	SOCIAL SECURITY CONTRIB	-	-	-	-	322.00	318.00	318.00	
11-5134-182-00	RETIREMENT EXPENSE	-	-	-	-	367.00	363.00	363.00	
11-5134-183-00	HOSPITALIZATION INSURAN	-	-	-	-	-	2,782.00	2,782.00	
11-5134-185-00	UNEMPLOYMENT INSURANCE	-	-	-	-	-	52.00	52.00	
11-5134-187-00	MEDICARE TAX	-	-	-	-	75.00	75.00	75.00	

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-5134-230-00	EDUCATION & OFFICE SUPP	4,343.00	11,178.50	2,930.42	8,248.08	4,800.00	4,800.00	4,800.00	-57.06%
11-5134-290-00	SUPPLIES	943.00	10,075.50	1,980.37	6,435.95	4,000.00	1,277.00	1,277.00	-87.33%
11-5134-311-00	TRAVEL	1,000.00	500.00	218.84	167.16	2,500.00	2,500.00	2,500.00	400.00%
11-5134-550-00	CAPITAL OUTLAY-EQUIPMEN	1,144.00	2,488.00	2,242.00	246.00	7,454.00	7,454.00	7,454.00	199.60%
11-5134-699-00	CONTRACTED SERVICES	-	2,590.00	2,590.00	-	2,027.00	2,027.00	2,027.00	-21.74%
TOTAL HEALTH PROMOTION		$ 7,430.00	$ 26,832.00	$ 9,961.63	$ 15,097.19	$ 26,781.00	$ 26,781.00	$ 26,781.00	-0.19%
BREAST & CERVICAL CANCER									
11-5136-121-00	SALARIES & WAGES	6,623.00	6,874.00	6,102.00	772.00	14,978.00	14,978.00	14,978.00	117.89%
11-5136-181-00	SOCIAL SECURITY CONTRIB	393.00	427.00	686.78	(259.78)	929.00	929.00	929.00	117.56%
11-5136-182-00	RETIREMENT EXPENSE	479.00	486.00	432.36	53.64	1,059.00	1,059.00	1,059.00	117.90%
11-5136-183-00	HOSPITALIZATION INSURAN	1,825.00	1,841.00	1,652.96	188.04	4,325.00	4,325.00	4,325.00	134.93%
11-5136-185-00	UNEMPLOYMENT INSURANCE	-	50.40	29.32	21.08	11.00	11.00	11.00	-78.17%
11-5136-187-00	MEDICARE TAX	96.00	100.00	80.32	19.68	217.00	217.00	217.00	117.00%
11-5136-290-00	MEDICAL & OFFICE SUPPLI	-	1,749.00	12.77	1,736.23	2,500.00	2,500.00	2,500.00	42.94%
11-5136-699-00	CONTRACTED SERVICES	14,250.00	10,000.00	10,841.42	(841.42)	11,681.00	11,681.00	11,681.00	16.81%
TOTAL BREAST & CERVICAL CANCER		$ 23,666.00	$ 21,527.40	$ 19,837.93	$ 1,689.47	$ 35,700.00	$ 35,700.00	$ 35,700.00	65.84%
WIC-ADM									
11-5152-121-00	SALARIES & WAGES	3,487.00	2,472.00	2,066.43	405.57	2,861.00	2,861.00	2,861.00	15.74%
11-5152-181-00	SOCIAL SECURITY CONTRIB	208.00	153.00	99.62	53.38	177.00	177.00	177.00	15.69%
11-5152-182-00	RETIREMENT EXPENSE	247.00	175.00	146.21	28.79	202.00	202.00	202.00	15.43%
11-5152-183-00	HOSPITALIZATION INSURAN	949.00	920.00	725.71	194.29	828.00	828.00	828.00	-10.00%
11-5152-185-00	UNEMPLOYMENT INSURANCE	-	9.54	9.61	(0.07)	2.00	2.00	2.00	-79.04%
11-5152-187-00	MEDICARE TAX	49.00	36.00	23.35	12.65	42.00	42.00	42.00	16.67%
11-5152-260-00	OFFICE SUPPLIES AND MAT	361.00	-	19.46	(19.46)	500.00	500.00	500.00	
TOTAL WIC-ADM		$ 5,301.00	$ 3,765.54	$ 3,090.39	$ 675.15	$ 4,612.00	$ 4,612.00	$ 4,612.00	22.48%
WIC-NUTRITION									
11-5153-121-00	SALARIES & WAGES	39,409.30	25,804.30	20,702.12	5,102.18	24,494.00	24,494.00	24,494.00	-5.08%
11-5153-181-00	SOCIAL SECURITY CONTRIB	2,435.72	1,634.72	1,270.96	363.76	1,519.00	1,519.00	1,519.00	-7.08%
11-5153-182-00	RETIREMENT EXPENSE	2,783.00	1,856.00	1,455.90	400.10	1,732.00	1,732.00	1,732.00	-6.68%
11-5153-183-00	HOSPITALIZATION INSURAN	8,693.00	4,602.00	3,893.56	708.44	4,602.00	4,602.00	4,602.00	0.00%
11-5153-185-00	UNEMPLOYMENT INSURANCE	-	83.11	92.16	(9.05)	20.00	20.00	20.00	-75.94%
11-5153-187-00	MEDICARE TAX	570.58	382.58	297.21	85.37	355.00	355.00	355.00	-7.21%
11-5153-260-00	OFFICE SUPPLIES AND MAT	-	2,630.00	-	2,630.00	2,000.00	2,000.00	2,000.00	-23.95%
TOTAL WIC-NUTRITION		$ 53,891.60	$ 36,992.71	$ 27,711.91	$ 9,280.80	$ 34,722.00	$ 34,722.00	$ 34,722.00	-6.14%
WIC-CLIENT									
11-5154-121-00	SALARIES & WAGES	80,000.15	71,213.30	60,050.23	11,163.07	74,675.00	74,675.00	74,675.00	4.86%
11-5154-181-00	SOCIAL SECURITY CONTRIB	4,403.36	4,415.72	3,443.53	972.19	4,630.00	4,630.00	4,630.00	4.85%
11-5154-182-00	RETIREMENT EXPENSE	5,652.00	5,027.00	4,238.09	788.91	5,280.00	5,280.00	5,280.00	5.03%
11-5154-183-00	HOSPITALIZATION INSURAN	20,339.00	22,087.00	17,149.28	4,937.72	20,247.00	20,247.00	20,247.00	-8.33%
11-5154-185-00	UNEMPLOYMENT INSURANCE	-	239.06	266.79	(27.73)	747.00	747.00	747.00	212.47%
11-5154-187-00	MEDICARE TAX	808.79	1,032.58	805.38	227.20	1,083.00	1,083.00	1,083.00	4.88%
11-5154-260-00	OFFICE SUPPLIES AND MAT	2,384.60	8,958.00	1,453.04	6,489.45	6,728.00	6,728.00	6,728.00	-24.89%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-5154-311-00	TRAVEL	2,526.40	2,000.00	-	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
11-5154-325-00	POSTAGE	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
TOTAL WIC-CLIENT		$ 117,614.30	$ 116,472.66	$ 87,406.34	$ 28,050.81	$ 116,890.00	$ 116,890.00	$ 116,890.00	0.36%
MATERNAL HEALTH									
11-5155-121-00	SALARIES & WAGES	24,696.30	28,032.15	22,121.63	5,910.52	23,230.00	23,230.00	23,230.00	-17.13%
11-5155-181-00	SOCIAL SECURITY CONTRIB	1,513.72	1,738.36	1,307.99	430.37	1,440.00	1,440.00	1,440.00	-17.16%
11-5155-182-00	RETIREMENT EXPENSE	1,765.00	1,978.00	1,560.19	417.81	1,642.00	1,642.00	1,642.00	-16.99%
11-5155-183-00	HOSPITALIZATION INSURAN	9,203.00	9,203.00	7,787.12	1,415.88	9,203.00	9,203.00	9,203.00	0.00%
11-5155-185-00	UNEMPLOYMENT INSURANCE	-	81.79	90.40	(8.61)	22.00	22.00	22.00	-73.10%
11-5155-187-00	MEDICARE TAX	354.58	406.79	305.97	100.82	337.00	337.00	337.00	-17.16%
11-5155-260-00	OFFICE SUPPLIES AND MAT	700.00	-	-	-	-	-	-	
11-5155-290-00	MEDICAL & OFFICE SUPPLI	2.00	-	(19.04)	19.04	-	-	-	
11-5155-495-03	LOCAL MATERNAL SUPPORT	3,000.00	3,000.00	1,745.93	858.97	3,000.00	3,000.00	3,000.00	0.00%
11-5155-699-00	CONTRACTED SERVICES	17,565.00	17,157.00	19,335.05	(2,178.05)	22,108.00	22,108.00	22,108.00	28.86%
TOTAL MATERNAL HEALTH		$ 58,799.60	$ 61,597.09	$ 54,235.24	$ 6,966.75	$ 60,982.00	$ 60,982.00	$ 60,982.00	-1.00%
CHILD HEALTH									
11-5156-121-00	SALARIES & WAGES	8,677.00	5,806.00	4,523.33	1,282.67	5,258.00	-	-	-100.00%
11-5156-181-00	SOCIAL SECURITY CONTRIB	538.00	360.00	(65.73)	425.73	326.00	-	-	-100.00%
11-5156-182-00	RETIREMENT EXPENSE	615.00	411.00	319.41	91.59	372.00	-	-	-100.00%
11-5156-183-00	HOSPITALIZATION INSURAN	1,916.00	2,761.00	955.68	1,805.32	1,657.00	-	-	-100.00%
11-5156-185-00	UNEMPLOYMENT INSURANCE	-	-	9.88	(9.88)	-	-	-	
11-5156-187-00	MEDICARE TAX	130.00	85.00	64.94	20.06	76.00	-	-	-100.00%
11-5156-290-00	MEDICAL & OFFICE SUPPLI	6,781.00	2,347.00	2,328.54	18.46	7,501.00	7,501.00	7,501.00	219.60%
11-5156-490-00	XIX	5,000.00	3,600.00	352.55	3,198.45	2,000.00	2,000.00	2,000.00	-44.44%
11-5156-490-01	CHILD FATALITY	386.00	386.00	-	386.00	419.00	419.00	419.00	8.55%
TOTAL CHILD HEALTH		$ 24,043.00	$ 15,756.00	$ 8,488.60	$ 7,218.40	$ 17,609.00	$ 9,920.00	$ 9,920.00	-37.04%
PCM									
11-5157-121-00	SALARIES & WAGES	39,646.15	43,348.15	36,353.91	6,994.24	41,058.00	41,058.00	41,058.00	-5.28%
11-5157-181-00	SOCIAL SECURITY CONTRIB	2,031.36	2,688.36	1,771.49	916.87	2,546.00	2,546.00	2,546.00	-5.30%
11-5157-182-00	RETIREMENT EXPENSE	2,807.00	3,061.00	2,565.97	495.03	2,903.00	2,903.00	2,903.00	-5.16%
11-5157-183-00	HOSPITALIZATION INSURAN	9,203.00	10,215.00	8,449.03	1,765.97	9,203.00	9,203.00	9,203.00	-9.91%
11-5157-185-00	UNEMPLOYMENT INSURANCE	-	138.96	165.27	(26.31)	32.00	32.00	32.00	-76.97%
11-5157-187-00	MEDICARE TAX	478.79	628.79	414.28	214.51	595.00	595.00	595.00	-5.37%
11-5157-260-00	OFFICE SUPPLIES AND MAT	1,278.00	6,749.00	50.00	6,569.98	20,000.00	20,000.00	20,000.00	196.34%
11-5157-311-00	TRAVEL	-	-	-	-	3,780.00	3,780.00	3,780.00	
TOTAL PCM		$ 55,444.30	$ 66,829.26	$ 49,769.95	$ 16,930.29	$ 80,117.00	$ 80,117.00	$ 80,117.00	19.88%
ADOLESCENT ALERT									
11-5158-121-00	SALARIES & WAGES	36,395.87	50,992.15	39,265.91	11,726.24	52,156.00	52,156.00	52,156.00	2.28%
11-5158-181-00	SOCIAL SECURITY CONTRIB	2,261.03	3,162.36	2,430.59	731.77	3,234.00	3,234.00	3,234.00	2.27%
11-5158-182-00	RETIREMENT EXPENSE	2,566.81	3,505.00	2,772.24	732.76	3,588.00	3,588.00	3,588.00	2.37%
11-5158-183-00	HOSPITALIZATION INSURAN	6,384.96	9,203.00	5,663.36	3,539.64	9,203.00	9,203.00	9,203.00	0.00%
11-5158-185-00	UNEMPLOYMENT INSURANCE	-	176.31	195.90	(19.59)	40.00	40.00	40.00	-77.31%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-5158-187-00	MEDICARE TAX	528.70	739.79	568.43	171.36	756.00	756.00	756.00	2.19%
11-5158-260-00	OFFICE SUPPLIES AND MAT	1,212.23	3,449.00	1,698.37	1,371.67	3,023.00	3,023.00	3,023.00	-12.35%
11-5158-311-00	TRAVEL	1,000.00	2,000.00	14.75	1,985.25	3,000.00	3,000.00	3,000.00	50.00%
11-5158-550-00	CAPITAL OUTLAY-EQUIPMEN	1,144.00	2,488.00	2,302.00	186.00	-	-	-	-100.00%
11-5158-699-00	CONTRACTED SERVICES	12,267.00	-	-	-	-	-	-	
TOTAL ADOLESCENT ALERT		$ 63,760.60	$ 75,715.61	$ 54,911.55	$ 20,425.10	$ 75,000.00	$ 75,000.00	$ 75,000.00	-0.95%
FAMILY PLANNING									
11-5159-121-00	SALARIES & WAGES	80,828.15	77,884.15	62,804.48	15,079.67	54,848.00	54,848.00	54,848.00	-29.58%
11-5159-181-00	SOCIAL SECURITY CONTRIB	4,910.36	4,829.36	3,848.42	980.94	3,401.00	3,401.00	3,401.00	-29.58%
11-5159-182-00	RETIREMENT EXPENSE	5,711.00	5,503.00	4,436.25	1,066.75	3,878.00	3,878.00	3,878.00	-29.53%
11-5159-183-00	HOSPITALIZATION INSURAN	17,302.00	25,032.00	13,921.30	11,110.70	16,013.00	16,013.00	16,013.00	-36.03%
11-5159-185-00	UNEMPLOYMENT INSURANCE	-	229.55	255.51	(25.96)	549.00	549.00	549.00	139.16%
11-5159-187-00	MEDICARE TAX	1,148.79	1,129.79	900.16	229.63	795.00	795.00	795.00	-29.63%
11-5159-290-00	MEDICAL & OFFICE SUPPLI	47,977.00	33,995.00	16,391.20	2,562.86	70,000.00	70,000.00	70,000.00	105.91%
11-5159-490-00	TITLE XIX	15,000.00	5,000.00	584.64	4,415.36	5,000.00	5,000.00	5,000.00	0.00%
11-5159-490-01	TANF	2,390.00	2,390.00	-	2,390.00	2,390.00	2,390.00	2,390.00	0.00%
11-5159-490-02	WOMEN'S HEALTH	10,323.00	10,323.00	11,525.77	(7,770.87)	15,000.00	15,000.00	15,000.00	45.31%
11-5159-495-00	LOCAL EXPENSE	8,100.00	5,000.00	1,531.39	3,468.61	1,000.00	1,000.00	1,000.00	-80.00%
11-5159-699-00	CONTRACTED SERVICES	-	-	-	-	10,000.00	10,000.00	10,000.00	
TOTAL FAMILY PLANNING		$ 193,690.30	$ 171,315.85	$ 116,199.12	$ 33,507.69	$ 182,874.00	$ 182,874.00	$ 182,874.00	6.75%
ACTIVE ROUTES TO SCHOOLS									
11-5160-121-00	SALARIES & WAGES	-	47,836.91	28,540.05	19,296.86	48,839.00	48,839.00	48,839.00	2.09%
11-5160-181-00	SOCIAL SECURITY CONTRIB	-	3,081.95	1,777.83	1,304.12	3,028.00	3,028.00	3,028.00	-1.75%
11-5160-182-00	RETIREMENT EXPENSE	-	3,378.24	2,013.92	1,364.32	3,453.00	3,453.00	3,453.00	2.21%
11-5160-183-00	HOSPITALIZATION INSURAN	-	9,203.00	4,955.44	4,247.56	9,203.00	9,203.00	9,203.00	0.00%
11-5160-185-00	UNEMPLOYMENT INSURANCE	-	165.42	183.80	(18.38)	37.00	37.00	37.00	-77.63%
11-5160-187-00	MEDICARE TAX	-	693.64	415.81	277.83	708.00	708.00	708.00	2.07%
11-5160-260-00	OFFICE SUPPLIES AND MAT	40,000.00	52,777.54	32,005.93	506.01	30,000.00	30,000.00	30,000.00	-43.16%
11-5160-311-00	TRAVEL	6,000.00	4,369.76	3,270.66	383.38	6,000.00	6,000.00	6,000.00	37.31%
11-5160-699-00	CONTRACTED SERVICES	33,014.00	12,731.26	10,585.18	146.08	18,733.00	18,733.00	18,733.00	47.14%
TOTAL ACTIVE ROUTES TO SCHOOLS		$ 79,014.00	$ 134,237.72	$ 83,748.62	$ 27,507.78	$ 120,001.00	$ 120,001.00	$ 120,001.00	-10.61%
IMMUNIZATION PROGRAM									
11-5161-121-00	SALARIES & WAGES	6,267.00	2,215.00	2,012.05	202.95	-	5,258.00	5,258.00	137.38%
11-5161-181-00	SOCIAL SECURITY CONTRIB	385.00	138.00	124.25	13.75	-	326.00	326.00	136.23%
11-5161-182-00	RETIREMENT EXPENSE	443.00	157.00	143.01	13.99	-	372.00	372.00	136.94%
11-5161-183-00	HOSPITALIZATION INSURAN	1,381.00	1,380.00	329.11	1,050.89	-	1,657.00	1,657.00	20.07%
11-5161-185-00	UNEMPLOYMENT INSURANCE	-	17.82	2.01	15.81	-	52.00	52.00	191.81%
11-5161-187-00	MEDICARE TAX	90.00	33.00	28.97	4.03	-	76.00	76.00	130.30%
11-5161-290-00	MEDICAL & OFFICE SUPPLI	448.00	4,595.00	394.78	4,200.22	5,258.00	-	-	-100.00%
TOTAL IMMUNIZATION PROGRAM		$ 9,014.00	$ 8,535.82	$ 3,034.18	$ 5,501.64	$ 5,258.00	$ 7,741.00	$ 7,741.00	-9.31%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
DIABETES CARE CLINIC									
11-5163-121-00	SALARIES & WAGES	-	6,515.00	3,887.00	2,628.00	-	-	-	-100.00%
11-5163-181-00	SOCIAL SECURITY CONTRIB	-	508.00	240.98	267.02	-	-	-	-100.00%
11-5163-182-00	RETIREMENT CONTRIBUTION	-	579.00	274.79	304.21	-	-	-	-100.00%
11-5163-185-00	UNEMPLOYMENT INSURANCE	-	5.04	5.04	-	-	-	-	-100.00%
11-5163-187-00	MEDICARE TAX	-	119.00	56.35	62.65	-	-	-	-100.00%
11-5163-260-00	SUPPLIES	19,603.00	2,117.00	(111.00)	2,228.00	2,500.00	2,500.00	2,500.00	18.09%
11-5163-290-00	EDUCATIONAL SUPPLIES	1,402.00	49,267.00	12,844.43	21,680.54	10,000.00	10,000.00	10,000.00	-79.70%
11-5163-311-00	TRAVEL	24,494.00	4,000.00	426.00	3,348.09	2,000.00	2,000.00	2,000.00	-50.00%
11-5163-699-00	CONTRACTED SERVICES	22,001.00	5,000.00	9,000.00	(4,000.00)	500.00	500.00	500.00	-90.00%
TOTAL DIABETES CARE CLINIC		$ 67,500.00	$ 68,110.04	$ 26,623.59	$ 26,518.51	$ 15,000.00	$ 15,000.00	$ 15,000.00	-77.98%
SMART START									
11-5166-121-00	SALARIES & WAGES	39,602.00	40,304.30	34,066.64	6,237.66	85,355.00	84,424.00	84,424.00	109.47%
11-5166-181-00	SOCIAL SECURITY CONTRIB	2,287.00	2,498.72	2,110.60	388.12	5,292.00	5,234.00	5,234.00	109.47%
11-5166-182-00	RETIREMENT EXPENSE	2,800.00	2,842.00	2,400.84	441.16	6,034.00	5,969.00	5,969.00	110.03%
11-5166-183-00	HOSPITALIZATION INSURAN	7,731.00	7,731.00	8,141.08	(410.08)	21,167.00	20,890.00	20,890.00	170.21%
11-5166-185-00	UNEMPLOYMENT INSURANCE	-	235.08	261.20	(26.12)	593.00	593.00	593.00	152.25%
11-5166-187-00	MEDICARE TAX	535.00	584.58	493.61	90.97	1,238.00	1,224.00	1,224.00	109.38%
11-5166-260-00	OFFICE SUPPLIES AND MAT	1,745.00	507.83	40.17	20.13	5,000.00	6,345.00	6,345.00	1149.43%
11-5166-311-00	TRAVEL	300.00	-	1,139.77	(1,139.77)	3,000.00	3,000.00	3,000.00	
11-5166-550-00	CAPITAL OUTLAY-EQUIPMENT	-	1,331.17	1,247.00	84.17	1,332.00	1,332.00	1,332.00	0.06%
TOTAL SMART START		$ 55,000.00	$ 56,034.68	$ 49,900.91	$ 5,686.24	$ 129,011.00	$ 129,011.00	$ 129,011.00	130.23%
BREASTFEEDING PROMOTION									
11-5175-121-00	SALARIES & WAGES	4,569.00	5,863.00	5,072.26	790.74	5,855.00	5,822.00	5,822.00	-0.70%
11-5175-181-00	SOCIAL SECURITY CONTRIB	285.00	457.00	314.25	142.75	361.00	361.00	361.00	-21.01%
11-5175-182-00	RETIREMENT EXPENSE	323.00	521.00	358.57	162.43	412.00	412.00	412.00	-20.92%
11-5175-183-00	HOSPITALIZATION INSURAN	781.00	-	389.35	(389.35)	2,025.00	2,025.00	2,025.00	
11-5175-185-00	UNEMPLOYMENT INSURANCE	-	19.87	22.06	(2.19)	6.00	6.00	6.00	-69.80%
11-5175-187-00	MEDICARE TAX	67.00	107.00	73.54	33.46	84.00	84.00	84.00	-21.50%
11-5175-260-00	OFFICE SUPPLIES AND MAT	638.00	-	-	-	500.00	500.00	500.00	
TOTAL BREASTFEEDING PROMOTION		$ 6,663.00	$ 6,967.87	$ 6,230.03	$ 737.84	$ 9,243.00	$ 9,210.00	$ 9,210.00	32.18%
BREASTFEEDING PEER COUNSELOR									
11-5177-121-00	SALARIES & WAGES	6,220.00	7,166.00	4,037.99	3,128.01	7,756.00	-	-	-100.00%
11-5177-181-00	SOCIAL SECURITY CONTRIB	386.00	559.00	250.31	308.69	481.00	-	-	-100.00%
11-5177-182-00	RETIREMENT EXPENSE	441.00	637.00	285.46	351.54	-	-	-	-100.00%
11-5177-183-00	HOSPITALIZATION INSURAN	1,012.00	-	-	-	-	-	-	
11-5177-185-00	UNEMPLOYMENT INSURANCE	-	5.54	5.54	-	-	-	-	-100.00%
11-5177-187-00	MEDICARE TAX	91.00	131.00	58.60	72.40	113.00	-	-	-100.00%
11-5177-260-00	OFFICE SUPPLIES AND MAT	1,291.00	167.00	-	167.00	167.00	167.00	167.00	0.00%
11-5177-311-00	TRAVEL	1,000.00	100.00	9.00	91.00	706.00	706.00	706.00	606.00%
11-5177-699-00	CONTRACTED SERVICES	-	-	-	-	-	8,350.00	8,350.00	
TOTAL BREASTFEEDING PEER COUNSELOR		$ 10,441.00	$ 8,765.54	$ 4,646.90	$ 4,118.64	$ 9,223.00	$ 9,223.00	$ 9,223.00	5.22%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
ENVIRONMENTAL HEALTH									
11-5180-230-00	EDUCATION MATERIALS	2,000.00	2,000.00	1,987.06	12.94	2,000.00	2,000.00	2,000.00	0.00%
11-5180-260-00	OFFICE SUPPLIES AND MAT	12,922.00	1,000.00	944.78	5.17	2,000.00	2,000.00	2,000.00	100.00%
11-5180-311-00	TRAVEL	1,000.00	1,000.00	755.75	-	1,000.00	1,000.00	1,000.00	0.00%
11-5180-550-00	CAPITAL OUTLAY-EQUIPMEN	11,460.00	-	-	-	5,000.00	5,000.00	5,000.00	
TOTAL ENVIRONMENTAL HEALTH		$ 27,382.00	$ 4,000.00	$ 3,687.59	$ 18.11	$ 10,000.00	$ 10,000.00	$ 10,000.00	150.00%
COMMUNITY TRANSFORMATION GRANT									
11-5185-260-00	SUPPLIES AND MATERIALS	15,945.00	-	-	-	-	-	-	
11-5185-290-00	EDUCATIONAL SUPPLIES	1,000.00	-	-	-	-	-	-	
11-5185-311-00	TRAVEL	1,000.00	-	-	-	-	-	-	
11-5185-699-00	CONTRACTED SERVICES	2,560.00	-	-	-	-	-	-	
TOTAL COMMUNITY TRANSFORMATION GRANT		$ 20,505.00	$ -	$ -	$ -	$ -	$ -	$ -	
COMMUNITY GARDEN									
11-5186-121-00	SALARIES & WAGES	-	-	-	-	17,319.00	11,846.00	11,846.00	
11-5186-181-00	SOCIAL SECURITY CONTRIB	-	-	-	-	1,074.00	735.00	735.00	
11-5186-182-00	RETIREMENT EXPENSE	-	-	-	-	1,224.00	838.00	838.00	
11-5186-187-00	MEDICARE TAX	-	-	-	-	251.00	172.00	172.00	
11-5186-260-00	SUPPLIES	7,234.33	-	(1.80)	1.80	2,000.00	2,000.00	2,000.00	
11-5186-290-00	EDUCATIONAL SUPPLIES	1,000.00	-	-	-	-	-	-	
11-5186-699-00	CONTRACTED SERVICES	18,900.00	-	-	-	-	-	-	
TOTAL COMMUNITY GARDEN		$ 27,134.33	$ -	$ (1.80)	$ 1.80	$ 21,868.00	$ 15,591.00	$ 15,591.00	
LOCAL ADULT HEALTH									
11-5190-121-00	SALARIES & WAGES	50,634.00	59,754.00	47,760.08	11,993.92	47,035.00	47,035.00	47,035.00	-21.29%
11-5190-181-00	SOCIAL SECURITY CONTRIB	3,084.00	3,705.00	2,899.97	805.03	2,916.00	2,916.00	2,916.00	-21.30%
11-5190-182-00	RETIREMENT EXPENSE	3,580.00	4,225.00	3,376.01	848.99	3,326.00	3,326.00	3,326.00	-21.28%
11-5190-183-00	HOSPITALIZATION INSURAN	10,490.00	20,063.00	11,167.24	8,895.76	12,516.00	12,516.00	12,516.00	-37.62%
11-5190-185-00	UNEMPLOYMENT INSURANCE	-	156.96	189.34	(32.38)	470.00	470.00	470.00	199.44%
11-5190-187-00	MEDICARE TAX	722.00	867.00	678.41	188.59	682.00	682.00	682.00	-21.34%
11-5190-270-00	VACCINE SUPPLIES	15,493.00	45,750.44	44,666.01	(5,083.54)	50,000.00	50,000.00	50,000.00	9.29%
11-5190-495-01	OTHER EXPENSE-COMPREHEN	46,000.00	39,347.00	15,777.33	23,538.13	10,000.00	10,000.00	10,000.00	-74.59%
TOTAL LOCAL ADULT HEALTH		$ 130,003.00	$ 173,868.40	$ 126,514.39	$ 41,154.50	$ 126,945.00	$ 126,945.00	$ 126,945.00	-26.99%
COMMUNICABLE DISEASE									
11-5191-121-00	SALARIES & WAGES	7,380.00	7,491.00	6,342.46	1,148.54	-	7,783.00	7,783.00	3.90%
11-5191-181-00	SOCIAL SECURITY CONTRIB	382.00	465.00	330.86	134.14	-	483.00	483.00	3.87%
11-5191-182-00	RETIREMENT EXPENSE	518.00	530.00	448.44	81.56	-	551.00	551.00	3.96%
11-5191-183-00	HOSPITALIZATION INSURAN	1,749.00	1,749.00	1,479.50	269.50	-	1,749.00	1,749.00	0.00%
11-5191-185-00	UNEMPLOYMENT INSURANCE	-	25.92	28.80	(2.88)	-	78.00	78.00	200.93%
11-5191-187-00	MEDICARE TAX	90.00	109.00	77.33	31.67	-	113.00	113.00	3.67%
11-5191-239-00	MEDICAL SUPPLIES	397.00	299.00	158.34	140.66	10,514.00	-	-	-100.00%
TOTAL COMMUNICABLE DISEASE		$ 10,516.00	$ 10,668.92	$ 8,865.73	$ 1,803.19	$ 10,514.00	$ 10,757.00	$ 10,757.00	0.83%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
CC4C									
11-5192-121-00	SALARIES & WAGES	45,502.15	47,005.15	39,124.79	7,880.36	42,377.00	42,377.00	42,377.00	-9.85%
11-5192-181-00	SOCIAL SECURITY CONTRIB	2,778.36	2,914.36	2,393.36	521.00	2,627.00	2,627.00	2,627.00	-9.86%
11-5192-182-00	RETIREMENT EXPENSE	3,214.00	3,320.00	2,761.40	558.60	2,996.00	2,996.00	2,996.00	-9.76%
11-5192-183-00	HOSPITALIZATION INSURAN	10,124.00	11,136.00	9,050.76	2,085.24	9,203.00	9,203.00	9,203.00	-17.36%
11-5192-185-00	UNEMPLOYMENT INSURANCE	-	141.75	178.25	(36.50)	32.00	32.00	32.00	-77.43%
11-5192-187-00	MEDICARE TAX	649.79	681.79	559.73	122.06	615.00	615.00	615.00	-9.80%
11-5192-260-00	OFFICE SUPPLIES AND MAT	2,890.00	12,141.00	161.30	11,979.70	6,246.00	6,246.00	6,246.00	-48.55%
11-5192-311-00	TRAVEL	1,000.00	2,000.00	-	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
11-5192-490-00	CARE COORDINATION	3,450.00	3,450.00	-	3,450.00	3,450.00	3,450.00	3,450.00	0.00%
TOTAL CC4C		$ 69,608.30	$ 82,790.05	$ 54,229.59	$ 28,560.46	$ 69,546.00	$ 69,546.00	$ 69,546.00	-16.00%
BIOTERRORISM									
11-5193-121-00	SALARIES & WAGES	16,932.00	17,185.00	14,550.88	2,634.12	17,729.00	17,729.00	17,729.00	3.17%
11-5193-181-00	SOCIAL SECURITY CONTRIB	1,021.00	1,066.00	815.64	250.36	1,099.00	1,099.00	1,099.00	3.10%
11-5193-182-00	RETIREMENT EXPENSE	1,197.00	1,215.00	1,028.75	186.25	1,253.00	1,253.00	1,253.00	3.13%
11-5193-183-00	HOSPITALIZATION INSURAN	4,602.00	4,602.00	3,893.56	708.44	4,602.00	4,602.00	4,602.00	0.00%
11-5193-185-00	UNEMPLOYMENT INSURANCE	-	59.49	66.10	(6.61)	14.00	14.00	14.00	-76.47%
11-5193-187-00	MEDICARE TAX	239.00	250.00	190.83	59.17	257.00	257.00	257.00	2.80%
11-5193-260-00	OFFICE SUPPLIES AND MAT	3,181.00	3,143.00	403.13	2,280.24	2,215.00	2,215.00	2,215.00	-29.53%
11-5193-490-00	TUBERCULOSIS	2,348.00	2,348.00	629.78	1,718.22	2,391.00	2,391.00	2,391.00	1.83%
11-5193-490-01	TB MEDS	540.00	540.00	-	540.00	540.00	540.00	540.00	0.00%
11-5193-490-02	HIV	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
TOTAL BIOTERRORISM		$ 30,560.00	$ 30,908.49	$ 21,578.67	$ 8,870.19	$ 30,600.00	$ 30,600.00	$ 30,600.00	-1.00%
SCHOOL NURSE PROGRAM									
11-5195-399-00	CONTRACTED SERVICES	50,000.00	50,000.00	30,868.20	15,544.55	50,000.00	50,000.00	50,000.00	0.00%
TOTAL SCHOOL NURSE PROGRAM		$ 50,000.00	$ 50,000.00	$ 30,868.20	$ 15,544.55	$ 50,000.00	$ 50,000.00	$ 50,000.00	0.00%
GOOD SAM HEALTH NET									
11-5196-699-00	CONTRACTED SERVICES	45,000.00	45,900.00	38,250.00	7,650.00	61,400.00	61,400.00	61,400.00	33.77%
TOTAL GOOD SAM HEALTH NET		$ 45,000.00	$ 45,900.00	$ 38,250.00	$ 7,650.00	$ 61,400.00	$ 61,400.00	$ 61,400.00	33.77%
PROJECT LAZARUS									
11-5198-260-00	SUPPLIES	160.00	7,000.00	2,996.90	2,803.10	-	-	-	-100.00%
11-5198-311-00	TRAVEL	200.00	1,000.00	-	1,000.00	-	-	-	-100.00%
11-5198-699-00	CONTRACTED SERVICES	8,640.00	1,000.00	-	1,000.00	-	-	-	-100.00%
TOTAL PROJECT LAZARUS		$ 9,000.00	$ 9,000.00	$ 2,996.90	$ 4,803.10	$ -	$ -	$ -	-100.00%
MENTAL HEALTH									
11-5210-000-00	SMOKY MTN. AREA MENTAL	123,081.00	123,081.00	123,081.00	-	123,081.00	123,081.00	123,081.00	0.00%
TOTAL MENTAL HEALTH		$ 123,081.00	$ 123,081.00	$ 123,081.00	$ -	$ 123,081.00	$ 123,081.00	$ 123,081.00	0.00%
ALCOHOL									
11-5260-183-01	RETIREE INSURANCE	6,967.00	7,036.00	-	7,036.00	7,036.00	7,036.00	7,036.00	0.00%
TOTAL ALCOHOL		$ 6,967.00	$ 7,036.00	$ -	$ 7,036.00	$ 7,036.00	$ 7,036.00	$ 7,036.00	0.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
ABC BOARD									
11-5261-170-00	BOARD MEMBER EXPENSE	6,150.00	-	-	-	-	-	-	
11-5261-192-00	LEGAL	350.00	-	-	-	-	-	-	
11-5261-260-00	SUPPLIES	1.46	-	-	-	-	-	-	
11-5261-270-00	PURCHASES FOR RESALE	223,693.00	-	-	-	-	-	-	
11-5261-311-00	TRAVEL	933.10	-	-	-	-	-	-	
11-5261-325-00	POSTAGE	65.00	-	-	-	-	-	-	
11-5261-370-00	ADVERTISING	485.00	-	-	-	-	-	-	
11-5261-395-00	TRAINING	250.00	-	-	-	-	-	-	
11-5261-491-00	DUES AND SUBSCRIPTIONS	300.00	-	-	-	-	-	-	
11-5261-550-00	CAPITAL OUTLAY	65,440.00	-	-	-	-	-	-	
TOTAL ABC BOARD		$ 297,667.56	$ -	$ -	$ -	$ -	$ -	$ -	
SOCIAL SERVICES-ADMINISTRATION									
11-5310-121-00	SALARIES & WAGES	2,291,596.85	2,315,246.70	1,865,887.93	449,358.77	2,611,578.00	2,611,578.00	2,611,578.00	12.80%
11-5310-121-01	ON CALL COMPENSATION	5,000.00	5,000.00	4,478.42	521.58	6,250.00	6,250.00	6,250.00	25.00%
11-5310-121-02	TEMPORARY SALARIES	27,500.00	27,500.00	19,290.88	8,209.12	27,500.00	27,500.00	27,500.00	0.00%
11-5310-170-00	BOARD MEMBER EXPENSE	3,200.00	3,200.00	1,270.00	1,930.00	3,200.00	3,200.00	3,200.00	0.00%
11-5310-181-00	SOCIAL SECURITY CONTRIB	143,784.24	146,087.88	109,195.09	36,892.79	161,827.00	161,827.00	161,827.00	10.77%
11-5310-182-00	RETIREMENT EXPENSE	162,144.00	163,820.00	131,717.74	32,102.26	184,638.00	184,638.00	184,638.00	12.71%
11-5310-183-00	HOSPITALIZATION INSURAN	505,155.00	531,476.00	413,978.46	117,497.54	575,075.00	575,075.00	575,075.00	8.20%
11-5310-183-01	RETIREE INSURANCE	145,689.00	173,892.00	-	173,892.00	188,050.00	188,162.00	188,162.00	8.21%
11-5310-185-00	UNEMPLOYMENT INSURANCE	10,545.00	35,656.40	25,898.14	9,758.26	21,700.00	21,700.00	21,700.00	-39.14%
11-5310-186-00	WORKMAN'S COMPENSATION	29,561.00	29,561.00	28,748.07	812.93	29,561.00	29,561.00	29,561.00	0.00%
11-5310-187-00	MEDICARE TAX	33,627.61	34,166.82	25,537.70	8,629.12	37,959.00	37,959.00	37,959.00	11.10%
11-5310-192-00	PROFESSIONAL SERVICES	45,000.00	45,000.00	30,090.66	14,093.34	50,000.00	50,000.00	50,000.00	11.11%
11-5310-250-00	VEHICLE SUPPLIES	23,100.00	20,100.00	12,552.80	7,547.20	20,100.00	20,100.00	20,100.00	0.00%
11-5310-260-00	OFFICE SUPPLIES AND MAT	25,673.00	27,406.00	15,926.85	10,880.73	29,791.00	29,791.00	29,791.00	8.70%
11-5310-260-01	COPYING EXPENSE	23,000.00	23,000.00	12,156.17	10,843.83	23,000.00	23,000.00	23,000.00	0.00%
11-5310-311-00	TRAVEL & TRAINING	16,000.00	16,000.00	12,774.34	2,760.90	18,000.00	18,000.00	18,000.00	12.50%
11-5310-321-00	TELEPHONE	25,000.00	33,820.00	23,990.20	9,779.80	33,820.00	33,820.00	33,820.00	0.00%
11-5310-325-00	POSTAGE	15,439.00	15,439.00	11,111.61	4,327.39	16,500.00	16,500.00	16,500.00	6.87%
11-5310-352-00	REPAIRS & MAINT EQUIPME	41,314.00	39,757.00	33,976.20	4,267.29	32,924.00	32,924.00	32,924.00	-17.19%
11-5310-353-00	REPAIRS & MAINT VEHICLE	8,500.00	8,500.00	5,434.74	3,065.26	8,500.00	8,500.00	8,500.00	0.00%
11-5310-399-00	CONTRACTED SERVICES	46,094.00	51,596.00	26,288.27	25,045.23	42,888.00	42,888.00	42,888.00	-16.88%
11-5310-450-00	INSURANCE AND BONDING	11,382.00	11,382.00	11,382.00	-	11,382.00	11,382.00	11,382.00	0.00%
11-5310-491-00	DUES AND SUBSCRIPTIONS	1,632.00	1,632.00	1,482.49	149.51	1,632.00	1,632.00	1,632.00	0.00%
11-5310-495-00	DUKE ENERGY	11,900.00	12,692.69	12,709.99	(17.30)	11,900.00	11,900.00	11,900.00	-6.25%
11-5310-540-00	CAPITAL OUTLAY-MOTOR VE	4,609.71	-	-	-	53,714.00	53,714.00	53,714.00	
11-5310-550-00	CAPITAL OUTLAY-EQUIPMEN	109,539.00	117,589.00	3,812.37	113,077.20	62,212.00	62,212.00	62,212.00	-47.09%
TOTAL SOCIAL SERVICES-ADMINISTRATION		$ 3,765,985.41	$ 3,889,520.49	$ 2,839,691.12	$ 1,045,424.75	$ 4,263,701.00	$ 4,263,813.00	$ 4,263,813.00	9.62%
SOCIAL SERVICES-OTHER SERVICES									
11-5340-181-00	CHORE SERVICES - FICA	526.00	526.00	447.70	78.30	526.00	526.00	526.00	0.00%
11-5340-185-00	UNEMPLOYMENT INSURANCE	-	26.24	32.80	(6.56)	20.00	20.00	20.00	-23.78%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-5340-187-00	CHORE SERVICES - MEDICA	123.00	123.00	104.72	18.28	123.00	123.00	123.00	0.00%
11-5340-399-01	SPECIAL ASSISTANCE/SUPP	181,910.00	200,000.00	160,365.50	39,634.50	189,000.00	189,000.00	189,000.00	-5.50%
11-5340-399-02	ADULT GUARDIANSHIP	12,700.00	12,700.00	6,388.91	6,311.09	12,700.00	12,700.00	12,700.00	0.00%
11-5340-399-03	IV-E FOSTER CARE	132,456.00	87,456.00	51,802.78	33,002.89	72,500.00	72,500.00	72,500.00	-17.10%
11-5340-399-05	STATE FOSTER CARE	187,048.00	137,048.00	28,985.44	107,006.56	115,000.00	115,000.00	115,000.00	-16.09%
11-5340-399-07	AID TO BLIND	3,558.00	3,330.00	3,330.00	-	3,251.00	3,251.00	3,251.00	-2.37%
11-5340-399-08	GENERAL ASSISTANCE	55,438.00	49,838.00	34,798.06	10,497.57	49,838.00	49,838.00	49,838.00	0.00%
11-5340-399-09	CHORE SERVICES	8,500.00	8,500.00	7,222.60	1,277.40	8,500.00	8,500.00	8,500.00	0.00%
11-5340-399-11	ELEC BENEFITS TRANSFER	11,000.00	11,000.00	5,977.54	5,022.46	8,500.00	8,500.00	8,500.00	-22.73%
11-5340-399-13	FEDERAL/STATE CRISIS IN	143,922.00	143,812.00	132,192.50	11,177.02	170,249.00	170,249.00	170,249.00	18.38%
11-5340-399-14	IV-E FOSTER CARE OTHER	3,000.00	3,000.00	2,600.00	400.00	3,000.00	3,000.00	3,000.00	0.00%
11-5340-399-15	FOSTER CARE-OTHER	20,661.00	20,661.00	16,328.04	3,763.16	20,661.00	20,661.00	20,661.00	0.00%
11-5340-399-16	DRUG & PSYCHOLOGICAL TE	10,575.00	10,575.00	4,362.78	4,910.73	10,575.00	10,575.00	10,575.00	0.00%
11-5340-399-18	IV-D ATTORNEY	17,500.00	16,500.00	15,779.58	560.42	14,500.00	14,500.00	14,500.00	-12.12%
11-5340-399-19	IV-D FEES	14,030.00	13,030.00	7,919.48	5,101.52	9,500.00	9,500.00	9,500.00	-27.09%
11-5340-399-20	IV-D INCENTIVE	-	888.00	400.00	488.00	1,200.00	1,200.00	1,200.00	35.14%
11-5340-399-21	MEDICAID PAYBACK	3,000.00	3,000.00	505.69	2,494.31	3,000.00	3,000.00	3,000.00	0.00%
11-5340-399-22	WFFA PAYBACK	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-5340-399-23	ADULT DAY CARE	5,143.00	2,071.00	-	2,071.00	10,355.00	10,355.00	10,355.00	400.00%
11-5340-399-24	ADOPTION ASSISTANCE PAY	81,740.00	87,625.00	39,441.49	48,183.51	89,833.00	89,833.00	89,833.00	2.52%
11-5340-399-25	NC HEALTH CHOICE	1,000.00	1,000.00	250.00	750.00	1,000.00	1,000.00	1,000.00	0.00%
11-5340-399-26	HOME DELIVERED MEALS	2,511.00	2,511.00	793.80	1,717.20	2,511.00	2,511.00	2,511.00	0.00%
11-5340-399-29	WF EMERGENCY ASSISTANCE	23,452.00	23,452.00	20,964.72	2,187.28	23,452.00	23,452.00	23,452.00	0.00%
11-5340-399-31	SPECIAL CHILD ADOPTION	74,982.28	125,866.73	21,231.20	104,635.53	115,569.00	115,569.00	115,569.00	-8.18%
11-5340-399-32	LINKS	8,325.00	8,325.00	3,354.25	3,835.75	9,650.00	9,650.00	9,650.00	15.92%
11-5340-399-33	MEDICAID TRANSPORTATION	263,192.00	233,790.00	191,459.35	37,864.56	246,000.00	246,000.00	246,000.00	5.22%
11-5340-399-36	HELPING EACH MEMBER COP	9,553.00	9,553.00	7,873.98	1,679.02	9,519.00	9,519.00	9,519.00	-0.36%
11-5340-399-40	PROGRESS ENERGY NEIGHBO	10,878.00	1,000.00	465.57	234.43	1,068.00	1,068.00	1,068.00	6.80%
11-5340-399-41	NEIGHBORS IN NEED PROJE	5,000.00	-	118.69	(118.69)	-	-	-	
11-5340-399-42	WORK FIRST EMPLOYMENT S	22,000.00	22,000.00	17,265.16	3,621.56	22,000.00	22,000.00	22,000.00	0.00%
11-5340-399-44	CHILD CARE SERVICES	2,143,215.00	2,058,937.00	1,995,740.08	63,196.92	1,625,866.00	1,625,866.00	1,625,866.00	-21.03%
11-5340-399-45	LOW INCOME ENERGY ASST	203,597.00	216,076.00	181,200.00	34,876.00	174,249.00	174,249.00	174,249.00	-19.36%
11-5340-399-46	DUKE ENERGY SHAREHOLDER	90,299.94	72,295.00	29,643.20	42,651.80	63,892.00	63,892.00	63,892.00	-11.62%
11-5340-399-47	DUKE MERGER SETTLEMENT	99,183.99	14,205.30	14,347.56	(142.26)	-	-	-	-100.00%
11-5340-399-48	PROGRESS MERGER	3,043.00	1,213.08	1,098.06	115.02	384.00	384.00	384.00	-68.35%
TOTAL SOCIAL SERVICES-OTHER SERVICES		$ 3,853,562.21	$ 3,602,433.35	$ 3,004,791.23	$ 579,596.28	$ 3,088,491.00	$ 3,088,491.00	$ 3,088,491.00	-14.27%
SOCIAL SERVICES-INDIAN RESERVATION									
11-5370-121-00	SALARIES & WAGES	493,511.05	583,928.35	464,713.02	119,215.33	151,969.00	151,969.00	151,969.00	-73.97%
11-5370-121-01	ON CALL COMPENSATION	1,000.00	1,000.00	600.18	399.82	1,000.00	1,000.00	1,000.00	0.00%
11-5370-121-02	TEMPORARY SALARIES	43,710.00	43,710.00	1,862.89	41,847.11	43,710.00	43,710.00	43,710.00	0.00%
11-5370-170-00	BOARD MEMBER EXPENSE	500.00	500.00	352.29	147.71	500.00	500.00	500.00	0.00%
11-5370-181-00	SOCIAL SECURITY CONTRIB	33,365.03	36,266.24	27,348.88	8,917.36	9,417.00	9,417.00	9,417.00	-74.03%
11-5370-182-00	RETIREMENT EXPENSE	34,935.00	41,320.00	32,797.11	8,522.89	10,744.00	10,744.00	10,744.00	-74.00%
11-5370-183-00	HOSPITALIZATION INSURAN	111,449.00	127,462.00	96,785.82	30,676.18	34,626.00	34,626.00	34,626.00	-72.83%
11-5370-183-01	RETIREE INSURANCE	13,766.00	13,974.00	-	13,974.00	-	-	-	-100.00%
11-5370-185-00	UNEMPLOYMENT INSURANCE	-	1,840.70	2,005.17	(164.47)	-	-	-	-100.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-5370-186-00	WORKMAN'S COMPENSATION	3,716.00	3,716.00	3,613.81	102.19	3,716.00	3,716.00	3,716.00	0.00%
11-5370-187-00	MEDICARE TAX	7,790.32	8,482.11	6,396.00	2,086.11	2,209.00	2,209.00	2,209.00	-73.96%
11-5370-192-00	PROFESSIONAL SERVICES	44,350.00	75,675.00	29,365.13	46,203.62	75,675.00	75,675.00	75,675.00	0.00%
11-5370-251-00	VEHICLE SUPPLIES & MATE	6,410.00	7,052.00	4,545.77	2,506.23	7,052.00	7,052.00	7,052.00	0.00%
11-5370-260-00	OFFICE SUPPLIES AND MAT	4,787.00	4,500.00	1,233.96	3,162.34	4,500.00	4,500.00	4,500.00	0.00%
11-5370-260-01	COPIER EXPENSE	5,000.00	5,000.00	3,547.98	1,452.02	5,000.00	5,000.00	5,000.00	0.00%
11-5370-311-00	TRAVEL & TRAINING	4,500.00	4,500.00	3,691.83	806.19	4,500.00	4,500.00	4,500.00	0.00%
11-5370-313-00	MEDICAID TRANSPORTATION	44,240.00	44,240.00	34,094.99	9,840.09	44,240.00	44,240.00	44,240.00	0.00%
11-5370-321-00	TELEPHONE	2,200.00	3,200.00	2,319.29	880.71	3,200.00	3,200.00	3,200.00	0.00%
11-5370-325-00	POSTAGE	3,000.00	3,000.00	2,928.69	71.31	3,000.00	3,000.00	3,000.00	0.00%
11-5370-352-00	REPAIRS & MAINT EQUIPME	4,107.00	9,860.00	8,901.89	626.97	9,860.00	9,860.00	9,860.00	0.00%
11-5370-353-00	REPAIRS & MAINT VEHICLE	4,100.00	3,000.00	1,061.51	1,618.24	3,000.00	3,000.00	3,000.00	0.00%
11-5370-399-00	CONTRACTED SERVICES	11,091.00	11,948.00	10,786.11	1,161.89	17,027.00	17,027.00	17,027.00	42.51%
11-5370-399-04	IV-E FOSTER CARE	30,825.00	30,825.00	21,517.18	4,551.76	30,825.00	30,825.00	30,825.00	0.00%
11-5370-399-06	STATE FOSTER CARE	156,413.00	156,413.00	109,603.55	46,234.45	156,413.00	156,413.00	156,413.00	0.00%
11-5370-399-08	MEDICAID PAYBACK	300.00	300.00	-	300.00	300.00	300.00	300.00	0.00%
11-5370-399-09	WAFFA PAYBACK	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-5370-399-13	FEDERAL STATE CRISIS IN	4,000.00	4,000.00	4,000.00	-	4,000.00	4,000.00	4,000.00	0.00%
11-5370-452-00	INSURANCE AND BONDING	3,500.00	3,500.00	3,500.00	-	3,500.00	3,500.00	3,500.00	0.00%
11-5370-491-00	DUES AND SUBSCRIPTIONS	1,000.00	1,000.00	195.40	804.60	1,000.00	1,000.00	1,000.00	0.00%
11-5370-550-00	CAPITAL OUTLAY-EQUIPMEN	40,356.00	32,473.00	480.42	9,784.53	1,139.00	1,139.00	1,139.00	-96.49%
TOTAL SOCIAL SERVICES-INDIAN RESERVATION		$ 1,114,421.40	$ 1,263,185.40	$ 878,248.87	$ 356,229.18	$ 632,622.00	$ 632,622.00	$ 632,622.00	-49.92%
DEPARTMENT ON AGING									
11-5390-121-00	SALARIES & WAGES	281,553.35	274,607.35	235,149.30	39,458.05	285,786.00	276,282.00	276,282.00	0.61%
11-5390-121-01	PART-TIME WAGES	-	-	-	-	-	-	11,198.00	
11-5390-181-00	SOCIAL SECURITY CONTRIB	16,600.24	17,025.24	13,747.59	3,277.65	17,719.00	17,130.00	17,824.00	4.69%
11-5390-182-00	RETIREMENT EXPENSE	18,568.00	19,380.00	16,052.04	3,327.96	19,533.00	19,533.00	19,533.00	0.79%
11-5390-183-00	HOSPITALIZATION INSURAN	64,421.00	64,421.00	53,447.96	10,973.04	64,421.00	64,421.00	64,421.00	0.00%
11-5390-183-01	RETIREE INSURANCE	23,256.00	23,398.00	-	23,398.00	23,398.00	20,492.00	20,492.00	-12.42%
11-5390-185-00	UNEMPLOYMENT INSURANCE	-	952.65	1,065.35	(112.70)	1,819.00	1,819.00	1,931.00	102.70%
11-5390-186-00	WORKMAN'S COMPENSATION	2,912.00	2,912.00	2,831.92	80.08	2,912.00	3,537.00	3,537.00	21.46%
11-5390-187-00	MEDICARE TAX	3,883.11	3,982.11	3,215.13	766.98	4,144.00	4,007.00	4,169.00	4.69%
11-5390-220-02	LIQUID SUPPLEMENTS	3,050.00	2,500.00	2,136.85	64.00	2,500.00	2,500.00	2,500.00	0.00%
11-5390-250-00	VEHICLE SUPPLIES	6,500.00	5,830.00	4,071.91	1,758.09	6,500.00	6,500.00	6,500.00	11.49%
11-5390-260-00	OFFICE SUPPLIES AND MAT	7,500.00	7,500.00	4,144.84	3,167.28	7,500.00	7,500.00	7,500.00	0.00%
11-5390-260-01	SENIOR CHRISTMAS BOXES	650.00	1,050.00	1,045.04	4.96	750.00	750.00	750.00	-28.57%
11-5390-311-00	TRAVEL	3,000.00	3,000.00	784.17	2,215.83	3,000.00	3,000.00	3,000.00	0.00%
11-5390-321-00	TELEPHONE	15,425.00	15,000.00	12,456.16	2,543.84	15,000.00	15,000.00	15,000.00	0.00%
11-5390-325-00	POSTAGE	2,500.00	2,500.00	1,547.50	952.50	2,500.00	2,500.00	2,500.00	0.00%
11-5390-341-00	PRINTING	2,300.00	2,000.00	2,431.56	(431.56)	2,500.00	2,500.00	2,500.00	25.00%
11-5390-342-00	COPYING	1,500.00	1,500.00	773.98	726.02	1,500.00	1,500.00	1,500.00	0.00%
11-5390-352-00	REPAIRS & MAINT EQUIPME	75.00	-	-	-	1,500.00	1,500.00	1,500.00	
11-5390-353-00	VEHICLE MAINTENANCE	2,000.00	2,000.00	1,586.06	413.94	2,000.00	2,000.00	2,000.00	0.00%
11-5390-391-00	ADVERTISING	1,000.00	1,000.00	476.60	523.40	1,000.00	1,000.00	1,000.00	0.00%
11-5390-393-01	CONTRACTED SERVICES-TRA	1,000.00	1,000.00	(2.40)	1,002.40	1,000.00	1,000.00	1,000.00	0.00%
11-5390-395-00	TRAINING EMPLOYEE EDUCA	2,000.00	2,000.00	455.00	1,545.00	2,000.00	2,000.00	2,000.00	0.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-5390-420-00	DATA PROCESSING	1,500.00	1,500.00	1,398.97	101.03	1,500.00	1,500.00	1,500.00	0.00%
11-5390-450-00	INSURANCE AND BONDING	2,000.00	2,000.00	-	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
11-5390-454-00	VEHICLE INSURANCE	1,500.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
11-5390-491-00	DUES AND SUBSCRIPTIONS	580.00	800.00	798.50	1.50	875.00	875.00	875.00	9.38%
11-5390-523-00	VOLUNTEER RECOGNITION	1,600.00	1,500.00	47.50	1,176.14	1,500.00	1,500.00	1,500.00	0.00%
11-5390-550-00	CAPITAL OUTLAY-EQUIPMEN	66,795.68	23,635.00	23,635.00	-	227,830.00	-	-	-100.00%
11-5390-699-00	SENIOR GAMES/SILVER ART	500.00	500.00	227.83	272.17	500.00	500.00	500.00	0.00%
11-5390-699-01	CONTRACTED SERVICES	5,000.00	5,000.00	3,371.57	1,395.98	5,000.00	5,000.00	5,000.00	0.00%
11-5390-699-05	VOLUNTEER INSURANCE	1,750.00	1,787.00	1,783.10	3.90	1,800.00	1,800.00	1,800.00	0.73%
11-5390-699-10	SENIOR CENTER OPERATION	16,700.00	14,400.00	13,496.32	825.55	14,400.00	14,400.00	14,400.00	0.00%
11-5390-699-11	PROJECT CARE	50,000.00	36,650.00	36,642.64	7.36	42,000.00	42,000.00	42,000.00	14.60%
11-5390-699-12	CASHIERS CENTER OPERATI	13,400.00	14,500.00	11,820.39	2,352.15	18,000.00	18,000.00	18,000.00	24.14%
11-5390-699-13	CARING HANDS RESPITE CE	35,621.00	36,771.00	16,461.10	20,309.90	13,521.00	13,521.00	13,521.00	-63.23%
11-5390-699-14	SENIOR CENTER-GENERAL P	16,871.00	16,871.00	6,938.31	9,932.69	16,871.00	16,871.00	16,871.00	0.00%
11-5390-699-15	SHIIP/SENIOR CARE	1,500.00	1,500.00	801.80	698.20	1,500.00	1,500.00	1,500.00	0.00%
11-5390-699-16	COMMUNITY RESOURCE CONN	1,000.00	500.00	218.15	281.85	500.00	500.00	500.00	0.00%
11-5390-699-18	III-D HEALTH PROMO FUND	500.00	-	-	-	-	-	-	
TOTAL DEPARTMENT ON AGING		$ 676,511.38	$ 612,972.35	$ 476,557.74	$ 135,013.18	$ 818,279.00	$ 577,938.00	$ 590,104.00	-3.73%
EMERGENCY FOOD & SHELTER									
11-5391-680-01	SOCIAL SERVICES - FOOD	2,894.00	4,824.00	4,815.56	8.44	2,144.00	2,144.00	2,144.00	-55.56%
11-5391-680-02	SOCIAL SERVICES - SHELT	7,977.00	6,047.00	-	6,047.00	8,727.00	8,727.00	8,727.00	44.32%
TOTAL EMERGENCY FOOD & SHELTER		$ 10,871.00	$ 10,871.00	$ 4,815.56	$ 6,055.44	$ 10,871.00	$ 10,871.00	$ 10,871.00	0.00%
CONGREGATE & HOME DELIVERED MEALS									
11-5392-121-00	SALARIES & WAGES	102,651.60	108,598.60	91,333.15	17,265.45	121,382.00	121,382.00	121,382.00	11.77%
11-5392-181-00	SOCIAL SECURITY CONTRIB	6,324.44	6,733.44	5,625.46	1,107.98	7,526.00	7,526.00	7,526.00	11.77%
11-5392-182-00	RETIREMENT EXPENSE	7,256.00	7,663.00	6,442.05	1,220.95	8,582.00	8,582.00	8,582.00	11.99%
11-5392-183-00	HOSPITALIZATION INSURAN	18,406.00	18,406.00	15,574.24	2,831.76	27,609.00	27,609.00	27,609.00	50.00%
11-5392-185-00	UNEMPLOYMENT INSURANCE	1,606.00	378.07	420.39	(42.32)	794.00	794.00	794.00	110.01%
11-5392-186-00	WORKMAN'S COMPENSATION	1,521.00	1,521.00	1,479.17	41.83	1,521.00	1,554.00	1,554.00	2.17%
11-5392-187-00	MEDICARE TAX	1,480.16	1,575.16	1,315.74	259.42	1,760.00	1,760.00	1,760.00	11.73%
11-5392-220-00	FOOD & PROVISION SUPPLI	15,000.00	15,000.00	7,166.96	7,765.52	15,000.00	15,000.00	15,000.00	0.00%
11-5392-220-01	FOOD CONTRACTS	190,121.00	192,731.00	134,321.05	54,819.56	192,731.00	192,731.00	192,731.00	0.00%
11-5392-220-02	FOOD CONTRACTS-LIQUID S	2,500.00	2,500.00	1,017.85	1,307.00	2,500.00	2,500.00	2,500.00	0.00%
11-5392-220-03	ANIMAL MEALS	2,305.00	300.00	214.90	85.10	300.00	300.00	300.00	0.00%
11-5392-220-05	PRODUCE VOUCHERS	1,000.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-5392-250-00	VEHICLE SUPPLIES	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-5392-311-00	TRAVEL	1,000.00	1,000.00	367.64	621.75	1,000.00	1,000.00	1,000.00	0.00%
11-5392-399-00	TRAINING	250.00	250.00	-	250.00	250.00	250.00	250.00	0.00%
TOTAL CONGREGATE & HOME DELIVERED MEALS		$ 352,421.20	$ 358,156.27	$ 265,278.60	$ 89,034.00	$ 382,455.00	$ 382,488.00	$ 382,488.00	6.79%
ADULT DAY CARE									
11-5393-121-00	SALARIES & WAGES	48,367.30	54,091.45	45,997.46	8,093.99	56,873.00	56,483.00	56,483.00	4.42%
11-5393-121-01	SENIOR AIDE SALARIES	1,945.00	7,540.00	-	7,540.00	-	-	-	-100.00%
11-5393-181-00	SOCIAL SECURITY CONTRIB	2,987.72	3,821.08	2,846.68	974.40	3,526.00	3,502.00	3,502.00	-8.35%

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-5393-182-00	RETIREMENT EXPENSE	3,073.00	3,813.00	2,632.08	1,180.92	4,021.00	3,994.00	3,994.00	4.75%
11-5393-183-00	HOSPITALIZATION INSURAN	9,203.00	9,203.00	7,787.12	1,415.88	9,204.00	9,204.00	9,204.00	0.01%
11-5393-185-00	UNEMPLOYMENT INSURANCE	-	184.33	205.38	(21.05)	331.00	441.00	441.00	139.24%
11-5393-186-00	WORKMAN'S COMPENSATION	428.00	428.00	416.23	11.77	428.00	723.00	723.00	68.93%
11-5393-187-00	MEDICARE TAX	699.58	893.37	665.58	227.79	825.00	820.00	820.00	-8.21%
11-5393-220-01	FOOD CONTRACTS	18,457.00	18,457.00	12,711.26	5,250.94	19,011.00	19,011.00	19,011.00	3.00%
11-5393-260-00	SUPPLIES & MATERIALS	7,400.00	7,500.00	4,739.32	2,623.15	9,200.00	9,200.00	9,200.00	22.67%
11-5393-699-00	CONTRACTED SERVICES	5,300.00	7,000.00	4,772.00	2,088.00	8,500.00	8,500.00	8,500.00	21.43%
TOTAL ADULT DAY CARE		$ 97,860.60	$ 112,931.23	$ 82,773.11	$ 29,385.79	$ 111,919.00	$ 111,878.00	$ 111,878.00	-0.93%
SENIOR CENTER									
11-5394-260-00	SUPPLIES AND MATERIALS	1,420.00	2,500.00	266.87	2,233.13	2,500.00	2,500.00	2,500.00	0.00%
11-5394-393-01	ACTIVITY EXPENSE	11,550.00	10,036.00	3,861.64	5,742.18	9,000.00	9,000.00	9,000.00	-10.32%
11-5394-399-02	SPECIAL EVENTS EXPENSES	3,000.00	1,964.00	1,963.43	0.57	3,000.00	3,000.00	3,000.00	52.75%
11-5394-399-03	FUND RAISING EXPENSES	3,000.00	1,500.00	-	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
11-5394-399-06	ARTS COUNCIL	1,000.00	-	-	-	-	-	-	
11-5394-399-07	FITNESS EXPENSE	-	5,000.00	1,714.62	258.59	5,000.00	5,000.00	5,000.00	0.00%
11-5394-990-00	SENIOR CENTER CONTINGEN	13,670.00	16,640.00	-	16,640.00	-	-	-	-100.00%
TOTAL SENIOR CENTER		$ 33,640.00	$ 37,640.00	$ 7,806.56	$ 26,374.47	$ 21,000.00	$ 21,000.00	$ 21,000.00	-44.21%
VETERAN'S SERVICE									
11-5820-121-00	SALARIES & WAGES	65,198.30	65,978.15	54,194.23	11,783.92	63,334.00	63,334.00	63,334.00	-4.01%
11-5820-181-00	SOCIAL SECURITY CONTRIB	3,989.72	4,091.36	3,275.08	816.28	3,927.00	3,927.00	3,927.00	-4.02%
11-5820-182-00	RETIREMENT EXPENSE	4,612.00	4,661.00	3,827.80	833.20	4,478.00	4,478.00	4,478.00	-3.93%
11-5820-183-00	HOSPITALIZATION INSURAN	18,406.00	18,406.00	13,096.52	5,309.48	18,406.00	18,406.00	18,406.00	0.00%
11-5820-185-00	UNEMPLOYMENT INSURANCE	-	214.29	238.10	(23.81)	434.00	434.00	434.00	102.53%
11-5820-186-00	WORKMAN'S COMPENSATION	569.00	569.00	553.35	15.65	569.00	187.00	187.00	-67.14%
11-5820-187-00	MEDICARE TAX	933.58	956.79	765.94	190.85	919.00	919.00	919.00	-3.95%
11-5820-260-00	OFFICE SUPPLIES AND MAT	2,880.00	3,000.00	2,920.61	(304.89)	3,000.00	3,000.00	3,000.00	0.00%
11-5820-311-00	TRAVEL	3,937.00	4,449.00	2,996.05	1,452.95	4,449.00	4,449.00	4,449.00	0.00%
11-5820-311-01	VETERAN'S TRAVEL	1,139.00	1,200.00	758.00	442.00	1,200.00	1,200.00	1,200.00	0.00%
11-5820-325-00	POSTAGE	720.00	720.00	516.98	203.02	720.00	720.00	720.00	0.00%
11-5820-454-00	INSURANCE-PROFESSIONAL	-	350.00	-	350.00	350.00	350.00	350.00	0.00%
11-5820-491-00	DUES & SUBSCRIPTIONS	1,287.00	1,287.00	798.70	488.30	500.00	500.00	500.00	-61.15%
11-5820-510-00	CAPITAL OUTLAY-EQUIPMEN	270.00	-	-	-	-	-	-	
11-5820-699-00	DISABLED AMERICAN VETER	1,000.00	1,000.00	223.79	776.21	2,000.00	1,000.00	1,000.00	0.00%
TOTAL VETERAN'S SERVICE		$ 104,941.60	$ 106,882.59	$ 84,165.15	$ 22,333.16	$ 104,286.00	$ 102,904.00	$ 102,904.00	-3.72%
YOUTH SERVICES									
11-5830-490-04	NON-SECURE DETENTION	3,050.00	2,500.00	-	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
11-5830-490-05	JUVENILE CRIME PREVENTI	169,577.00	120,640.00	95,090.13	25,549.87	120,640.00	121,040.00	121,040.00	0.33%
11-5830-490-06	BARIUM SPRINGS	4,856.00	4,856.00	4,856.00	-	5,124.00	5,124.00	5,124.00	5.52%
11-5830-490-10	JUVENILE DETENTION SUBS	7,833.00	15,000.00	-	15,000.00	15,000.00	15,000.00	15,000.00	0.00%
11-5830-490-21	HIGHLANDS COM CHILD DEV	2,500.00	2,500.00	2,500.00	-	5,000.00	2,500.00	2,500.00	0.00%
TOTAL YOUTH SERVICES		$ 187,816.00	$ 145,496.00	$ 102,446.13	$ 43,049.87	$ 148,264.00	$ 146,164.00	$ 146,164.00	0.46%

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
SENIOR CITIZEN SERVICES									
11-5840-699-02	STATE OF FRANKLIN	5,000.00	5,000.00	5,000.00	-	5,000.00	5,000.00	5,000.00	0.00%
11-5840-699-03	MOUNTAIN PROJECTS-FOSTE	4,252.00	4,252.00	4,252.00	-	4,678.00	4,678.00	4,678.00	10.02%
11-5840-699-05	SMOKY MTN SENIOR GAMES	500.00	500.00	-	500.00	1,000.00	1,000.00	1,000.00	100.00%
11-5840-699-06	MTN PROJECTS SENIOR COM	2,941.00	2,941.00	2,941.00	-	4,203.00	4,203.00	4,203.00	42.91%
11-5840-699-07	MTN PROJECTS SENIOR VOL	2,500.00	2,500.00	2,500.00	-	2,500.00	2,500.00	2,500.00	0.00%
11-5840-699-08	MTN PROJECTS-GED PROGRA	2,500.00	4,769.00	4,769.00	-	4,769.00	4,769.00	4,769.00	0.00%
11-5840-699-09	CIRCLES OF HOPE	-	-	-	-	3,360.00	-	-	
TOTAL SENIOR CITIZEN SERVICES		$ 17,693.00	$ 19,962.00	$ 19,462.00	$ 500.00	$ 25,510.00	$ 22,150.00	$ 22,150.00	10.96%
OTHER HUMAN SERVICES									
11-5850-699-02	R.E.A.C.H OF MACON COUN	50,000.00	50,000.00	50,000.00	-	50,000.00	50,000.00	50,000.00	0.00%
11-5850-699-03	REACH CAPITAL-ONE TIME	-	25,000.00	25,000.00	-	-	-	-	-100.00%
11-5850-699-13	AWAKE - VOCA GRANT	54,700.00	68,188.00	41,359.04	26,828.96	57,409.00	57,409.00	57,409.00	-15.81%
11-5850-699-14	AWAKE-CHILD ADVOCACY CE	15,000.00	15,000.00	15,000.00	-	15,000.00	15,000.00	15,000.00	0.00%
11-5850-699-15	MOUNTAIN MEDIATION SERV	4,000.00	4,000.00	4,000.00	-	6,000.00	4,000.00	4,000.00	0.00%
11-5850-699-19	COMMUNITY TABLE	15,000.00	15,000.00	15,000.00	-	24,000.00	15,000.00	15,000.00	0.00%
11-5850-699-24	WEBSTER ENTERPRISES, IN	30,000.00	195,500.00	95,500.00	100,000.00	-	-	-	-100.00%
11-5850-699-25	MTN PROJECTS-JNIN	10,000.00	10,000.00	10,000.00	-	10,000.00	10,000.00	10,000.00	0.00%
11-5850-699-26	211 NON EMG INFORMATION	2,880.00	2,880.00	720.00	2,160.00	2,880.00	2,880.00	2,880.00	0.00%
11-5850-699-27	THE GATHERING TABLE	-	2,000.00	-	2,000.00	6,000.00	-	-	-100.00%
11-5850-699-28	PEER SUPPORT-SUICIDE PR	17,825.00	-	-	-	-	-	-	
11-5850-699-29	UNITED CHRISTIAN MINIST	-	-	-	-	4,500.00	4,000.00	4,000.00	
TOTAL OTHER HUMAN SERVICES		$ 199,405.00	$ 387,568.00	$ 256,579.04	$ 130,988.96	$ 175,789.00	$ 158,289.00	$ 158,289.00	-59.16%
CJPP GRANT									
11-5851-185-00	UNEMPLOYMENT INSURANCE	11,050.00	-	-	-	-	-	-	
TOTAL CJPP GRANT		$ 11,050.00	$ -	$ -	$ -	$ -	$ -	$ -	
PUBLIC SCHOOLS-CURRENT EXPENSE									
11-5911-000-00	CURRENT OPERATIONS	6,252,222.18	6,220,473.00	5,798,742.27	421,730.73	6,920,493.00	6,220,473.00	6,220,473.00	0.00%
11-5911-000-01	CURRENT OPERATIONS - PI	104,667.82	136,417.00	28,442.08	107,974.92	136,417.00	136,417.00	136,417.00	0.00%
11-5911-000-07	CURRENT OPERATIONS-LIGH	-	-	419.76	(419.76)	-	-	-	
11-5911-000-09	ONE YR OPERATIONAL SUPP	422,592.00	422,592.00	387,376.00	35,216.00	422,592.00	422,592.00	422,592.00	0.00%
11-5911-000-10	SRO SUPPLEMENT	84,378.00	46,725.00	46,620.24	104.76	46,725.00	46,725.00	46,725.00	0.00%
TOTAL PUBLIC SCHOOLS-CURRENT EXPENSE		$ 6,863,860.00	$ 6,826,207.00	$ 6,261,600.35	$ 564,606.65	$ 7,526,227.00	$ 6,826,207.00	$ 6,826,207.00	0.00%
PUBLIC SCHOOLS-CAPITAL OUTLAY									
11-5912-000-00	CAPITAL OUTLAY	235,000.00	235,000.00	235,000.00	-	235,000.00	235,000.00	235,000.00	0.00%
11-5912-000-01	CAPITAL OUTLAY-TECHNOLO	250,000.00	397,500.00	397,500.00	-	400,000.00	400,000.00	400,000.00	0.63%
11-5912-000-03	CAPITAL OUTLAY-ONE TO O	-	283,500.00	283,500.00	-	320,700.00	320,700.00	320,700.00	13.12%
TOTAL PUBLIC SCHOOLS-CAPITAL OUTLAY		$ 485,000.00	$ 916,000.00	$ 916,000.00	$ -	$ 955,700.00	$ 955,700.00	$ 955,700.00	4.33%

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
COMMUNITY COLLEGES									
11-5921-000-00	CURRENT OPERATIONS	1,606,460.00	1,894,110.00	1,728,003.57	166,106.43	1,897,481.00	1,897,481.00	1,897,481.00	0.18%
11-5922-000-00	CAPITAL OUTLAY	151,817.00	147,167.00	99,167.00	48,000.00	359,361.00	311,361.00	311,361.00	111.57%
11-5922-000-03	CAPITAL OUTLAY-BOND MAT	-	33,734.00	-	33,734.00	-	-	-	-100.00%
11-5922-000-05	CAPITAL OUTLAY-FAC RENO	577,055.00	1,154,110.00	-	1,154,110.00	-	-	-	-100.00%
TOTAL COMMUNITY COLLEGES		$ 2,335,332.00	$ 3,229,121.00	$ 1,827,170.57	$ 1,401,950.43	$ 2,256,842.00	$ 2,208,842.00	$ 2,208,842.00	-31.60%
JACKSON LIBRARY									
11-6110-331-00	UTILITIES	44,000.00	51,800.00	36,956.60	6,843.40	44,000.00	44,000.00	44,000.00	-15.06%
11-6110-351-00	REPAIRS & MAINT BUILDIN	15,000.00	7,200.00	1,844.92	5,355.08	15,000.00	15,000.00	15,000.00	108.33%
11-6110-451-00	PROPERTY & LIABILITY IN	10,000.00	10,000.00	10,000.00	-	10,000.00	10,000.00	10,000.00	0.00%
TOTAL JACKSON LIBRARY		$ 69,000.00	$ 69,000.00	$ 48,801.52	$ 12,198.48	$ 69,000.00	$ 69,000.00	$ 69,000.00	0.00%
FONTANA REGIONAL LIBRARY									
11-6110-699-00	FONTANA REGIONAL LIBRAR	919,025.00	958,025.00	798,390.20	159,634.80	1,149,309.00	1,149,309.00	1,015,831.00	6.03%
TOTAL FONTANA REGIONAL LIBRARY		$ 919,025.00	$ 958,025.00	$ 798,390.20	$ 159,634.80	$ 1,149,309.00	$ 1,149,309.00	$ 1,015,831.00	6.03%
ALBERT CARLTON LIBRARY									
11-6111-331-00	UTILITIES	27,000.00	28,600.00	14,759.99	13,840.01	30,000.00	30,000.00	30,000.00	4.90%
11-6111-351-00	REPAIRS & MAINT BUILDIN	5,000.00	3,400.00	3,506.74	(106.74)	2,000.00	2,000.00	2,000.00	-41.18%
11-6111-351-01	ARCHITECT & ENGINEERING	-	6,500.00	4,500.00	2,000.00	-	-	-	-100.00%
11-6111-451-00	INSURANCE	5,000.00	5,000.00	5,000.00	-	5,000.00	5,000.00	5,000.00	0.00%
TOTAL ALBERT CARLTON LIBRARY		$ 37,000.00	$ 43,500.00	$ 27,766.73	$ 15,733.27	$ 37,000.00	$ 37,000.00	$ 37,000.00	-14.94%
RECREATION									
11-6120-121-00	SALARIES & WAGES	406,702.05	379,494.65	321,581.20	57,913.45	386,945.00	386,945.00	386,945.00	1.96%
11-6120-126-00	PART-TIME SALARIES/SEAS	69,554.15	59,000.00	41,672.90	17,327.10	69,740.00	69,740.00	69,740.00	18.20%
11-6120-181-00	SOCIAL SECURITY CONTRIB	28,615.88	30,601.96	20,652.66	9,949.30	30,602.00	31,415.00	31,415.00	2.66%
11-6120-182-00	RETIREMENT EXPENSE	30,170.00	26,789.00	22,632.05	4,156.95	27,357.00	27,357.00	27,357.00	2.12%
11-6120-183-00	HOSPITALIZATION INSURAN	101,233.00	101,233.00	86,012.28	15,220.72	101,234.00	101,234.00	101,234.00	0.00%
11-6120-183-01	RETIREE INSURANCE	9,203.00	27,610.00	-	27,610.00	27,610.00	27,610.00	27,610.00	0.00%
11-6120-185-00	UNEMPLOYMENT INSURANCE	-	1,412.69	1,552.98	(140.29)	2,387.00	2,387.00	2,387.00	68.97%
11-6120-186-00	WORKMAN'S COMPENSATION	9,918.00	9,918.00	9,645.26	272.74	9,918.00	9,918.00	9,918.00	0.00%
11-6120-187-00	MEDICARE TAX	6,693.32	7,157.69	4,830.47	2,327.22	7,158.00	7,347.00	7,347.00	2.64%
11-6120-213-00	UNIFORMS	1,800.00	750.00	506.47	(209.03)	750.00	750.00	750.00	0.00%
11-6120-250-00	VEHICLE SUPPLIES	12,900.00	12,000.00	11,525.89	474.11	12,000.00	12,000.00	12,000.00	0.00%
11-6120-260-00	OFFICE SUPPLIES AND MAT	36,900.00	59,000.00	45,947.37	11,461.67	59,000.00	59,000.00	59,000.00	0.00%
11-6120-260-01	CONCESSION-SUPPLIES	7,550.00	7,000.00	6,500.29	499.71	6,000.00	6,000.00	6,000.00	-14.29%
11-6120-299-00	DONATIONS	1,200.00	1,500.00	3,235.75	(1,735.75)	1,500.00	1,500.00	1,500.00	0.00%
11-6120-311-00	TRAVEL	2,500.00	2,000.00	1,124.67	875.33	2,000.00	2,000.00	2,000.00	0.00%
11-6120-321-00	TELEPHONE	4,900.00	4,900.00	1,959.14	2,940.86	4,000.00	4,000.00	4,000.00	-18.37%
11-6120-325-00	POSTAGE	1,000.00	1,000.00	566.45	433.55	1,000.00	1,000.00	1,000.00	0.00%
11-6120-331-00	UTILITIES	3,500.00	3,500.00	1,967.00	1,533.00	3,500.00	3,500.00	3,500.00	0.00%
11-6120-341-00	PRINTING	12,000.00	12,100.00	12,021.65	78.35	14,000.00	14,000.00	14,000.00	15.70%
11-6120-353-00	VEHICLE MAINTENANCE	6,000.00	6,000.00	3,433.55	2,566.45	6,000.00	6,000.00	6,000.00	0.00%
11-6120-359-00	FACILITY MAINTENANCE	53,000.00	50,599.00	26,409.34	16,241.11	52,574.00	52,574.00	52,574.00	3.90%

JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-6120-393-00	CONTRACTED SERVICES	64,935.00	55,000.00	52,771.26	1,684.88	50,000.00	50,000.00	50,000.00	-9.09%
11-6120-393-01	CONTRACTED SERVICES-CON	4,000.00	3,000.00	749.13	2,250.87	3,000.00	3,000.00	3,000.00	0.00%
11-6120-393-02	CONTRACTED SERVICES-FAC	31,000.00	18,000.00	14,798.96	2,266.88	30,150.00	30,150.00	30,150.00	67.50%
11-6120-393-04	ENVIRONMENTAL PROGRAMS	1,500.00	6,000.00	3,050.05	2,949.95	8,000.00	8,000.00	8,000.00	33.33%
11-6120-412-00	SPECIAL EVENTS	12,600.00	6,000.00	2,913.00	3,087.00	7,000.00	7,000.00	7,000.00	16.67%
11-6120-452-00	INSURANCE-VEHICLE	2,500.00	2,500.00	2,500.00	-	2,500.00	2,500.00	2,500.00	0.00%
11-6120-454-00	INSURANCE-PROFESSIONAL	1,250.00	1,250.00	-	1,250.00	1,250.00	1,250.00	1,250.00	0.00%
11-6120-490-01	ANDREWS PARK	24,000.00	24,000.00	13,210.25	9,822.75	24,000.00	24,000.00	24,000.00	0.00%
11-6120-491-00	DUES AND SUBSCRIPTIONS	750.00	800.00	800.00	-	850.00	850.00	850.00	6.25%
11-6120-495-00	MISCELLANEOUS EXPENSE	500.00	500.00	455.00	45.00	500.00	500.00	500.00	0.00%
11-6120-495-01	SPECIAL PROJECTS/REIMB.	3,500.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-6120-540-00	CAPITAL OUTLAY-MOTOR VE	20,082.00	-	-	-	45,000.00	-	-	
11-6120-550-00	CAPITAL OUTLAY-EQUIPMEN	15,773.00	10,598.98	10,596.03	2.95	107,875.00	-	-	-100.00%
TOTAL RECREATION		$ 987,729.40	$ 932,214.97	$ 725,621.05	$ 194,156.83	$ 1,106,400.00	$ 954,527.00	$ 954,527.00	2.39%
SWIMMING POOL									
11-6121-121-00	SALARIES & WAGES	22,750.00	26,500.00	15,293.28	11,206.72	26,500.00	26,500.00	26,500.00	0.00%
11-6121-181-00	SOCIAL SECURITY CONTRIB	1,643.00	1,643.00	948.19	694.81	1,643.00	1,643.00	1,643.00	0.00%
11-6121-186-00	WORKMAN'S COMPENSATION	625.00	625.00	607.81	17.19	625.00	625.00	625.00	0.00%
11-6121-187-00	MEDICARE TAX	385.00	385.00	221.73	163.27	625.00	625.00	625.00	62.34%
11-6121-260-00	OFFICE SUPPLIES AND MAT	9,650.00	8,000.00	2,686.73	5,262.93	8,000.00	8,000.00	8,000.00	0.00%
11-6121-270-00	CONCESSION SUPPLIES	8,800.00	7,500.00	4,311.35	3,188.65	7,500.00	7,500.00	7,500.00	0.00%
11-6121-321-00	TELEPHONE	2,000.00	2,000.00	1,306.18	693.82	2,000.00	2,000.00	2,000.00	0.00%
11-6121-331-00	WATER	4,000.00	5,500.00	5,301.78	198.22	4,500.00	4,500.00	4,500.00	-18.18%
11-6121-393-00	CONTRACTED SERVICES	4,000.00	2,500.00	150.00	2,350.00	4,000.00	4,000.00	4,000.00	60.00%
11-6121-550-01	CAPITAL OUTLAY-IMPROVEM	2,800.00	2,000.00	-	1,339.22	50,000.00	50,000.00	50,000.00	2400.00%
TOTAL SWIMMING POOL		$ 56,653.00	$ 56,653.00	$ 30,827.05	$ 25,114.83	$ 105,393.00	$ 105,393.00	$ 105,393.00	86.03%
RECREATION CENTER									
11-6122-121-00	SALARIES & WAGES	35,811.15	35,711.15	32,711.64	2,999.51	36,769.00	36,769.00	36,769.00	2.96%
11-6122-121-01	PART-TIME SALARIES & WA	40,823.00	43,550.00	24,484.74	19,065.26	43,550.00	43,550.00	43,550.00	0.00%
11-6122-181-00	SOCIAL SECURITY CONTRIB	4,798.36	8,758.36	3,752.91	5,005.45	8,759.00	9,196.00	9,196.00	5.00%
11-6122-182-00	RETIREMENT	2,358.00	2,521.00	2,134.56	386.44	2,521.00	2,600.00	2,600.00	3.13%
11-6122-183-00	HOSPITALIZATION INSURAN	9,203.00	9,203.00	7,787.12	1,415.88	9,203.00	9,203.00	9,203.00	0.00%
11-6122-185-00	UNEMPLOYMENT INSURANCE	5,999.00	329.95	257.73	72.22	217.00	434.00	434.00	31.54%
11-6122-186-00	WORKMAN'S COMPENSATION	1,103.00	1,103.00	1,072.67	30.33	1,103.00	1,103.00	1,103.00	0.00%
11-6122-187-00	MEDICARE TAX	1,122.79	2,048.79	877.83	1,170.96	2,049.00	2,151.00	2,151.00	4.99%
11-6122-260-00	OFFICE SUPPLIES AND MAT	16,000.00	20,631.00	11,682.74	5,523.84	26,000.00	26,000.00	26,000.00	26.02%
11-6122-321-00	TELEPHONE	4,400.00	4,000.00	3,117.37	882.63	4,000.00	4,000.00	4,000.00	0.00%
11-6122-331-00	UTILITIES	40,860.00	40,000.00	33,174.04	6,825.96	40,000.00	40,000.00	40,000.00	0.00%
11-6122-341-00	PRINTING	400.00	400.00	-	400.00	400.00	400.00	400.00	0.00%
11-6122-351-00	REPAIRS & MAINTENANCE B	7,100.00	5,000.00	5,090.81	(90.81)	7,500.00	7,500.00	7,500.00	50.00%
11-6122-393-00	CONTRACTED SERVICES	62,000.00	62,000.00	46,442.35	15,557.65	68,000.00	68,000.00	68,000.00	9.68%
11-6122-393-01	NURSERY PILOT PROGRAM	12,000.00	10,000.00	3,532.75	6,467.25	4,000.00	4,000.00	4,000.00	-60.00%
11-6122-393-02	PERSONAL TRAINER PROGRA	22,499.00	20,000.00	19,344.75	655.25	20,000.00	20,000.00	20,000.00	0.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-6122-550-00	CAPITAL OUTLAY-EQUIPMEN	14,349.00	369.00	368.49	0.51	16,394.00	-	-	-100.00%
TOTAL RECREATION CENTER		$ 280,826.30	$ 265,625.25	$ 195,832.50	$ 66,368.33	$ 290,465.00	$ 274,906.00	$ 274,906.00	3.49%
CASHIERS RECREATION									
11-6123-121-00	SALARIES & WAGES	108,186.45	112,239.45	98,616.35	13,623.10	112,240.00	114,402.00	114,402.00	1.93%
11-6123-121-01	PART-TIME SALARIES & WA	23,000.00	23,000.00	1,463.18	21,536.82	23,000.00	23,000.00	23,000.00	0.00%
11-6123-181-00	SOCIAL SECURITY CONTRIB	7,844.08	6,959.08	5,756.42	1,202.66	6,959.00	7,093.00	7,093.00	1.92%
11-6123-182-00	RETIREMENT EXPENSE	7,651.00	7,924.00	6,960.43	963.57	7,924.00	8,088.00	8,088.00	2.07%
11-6123-183-00	HOSPITALIZATION INSURAN	27,609.00	27,609.00	22,299.48	5,309.52	27,609.00	27,609.00	27,609.00	0.00%
11-6123-185-00	UNEMPLOYMENT INSURANCE	-	398.48	466.67	(68.19)	651.00	651.00	651.00	63.37%
11-6123-186-00	WORKMAN'S COMPENSATION	2,161.00	2,161.00	2,101.57	59.43	2,161.00	2,161.00	2,161.00	0.00%
11-6123-187-00	MEDICARE TAX	1,766.37	1,628.37	1,346.25	282.12	1,629.00	1,659.00	1,659.00	1.88%
11-6123-250-00	VEHICLE SUPPLIES	4,000.00	4,000.00	2,217.58	1,782.42	4,000.00	4,000.00	4,000.00	0.00%
11-6123-260-00	OFFICE SUPPLIES AND MAT	13,810.00	14,000.00	7,681.39	6,318.61	14,000.00	14,000.00	14,000.00	0.00%
11-6123-270-00	CONCESSION SUPPLIES	4,000.00	3,000.00	-	3,000.00	3,000.00	3,000.00	3,000.00	0.00%
11-6123-311-00	TRAVEL	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
11-6123-321-00	TELEPHONE	4,000.00	3,500.00	2,562.99	937.01	3,500.00	3,500.00	3,500.00	0.00%
11-6123-325-00	POSTAGE	500.00	500.00	123.04	376.96	500.00	500.00	500.00	0.00%
11-6123-331-00	UTILITIES	6,000.00	6,000.00	508.39	5,491.61	6,000.00	6,000.00	6,000.00	0.00%
11-6123-341-00	PRINTING	1,000.00	1,000.00	45.75	954.25	1,000.00	1,000.00	1,000.00	0.00%
11-6123-353-00	VEHICLE MAINTENANCE	750.00	750.00	-	750.00	750.00	750.00	750.00	0.00%
11-6123-359-00	FACILITY MAINTENANCE	6,500.00	10,000.00	5,594.76	4,064.24	10,000.00	10,000.00	10,000.00	0.00%
11-6123-393-00	CONTRACTED SERVICES	25,000.00	23,000.00	10,332.78	11,365.22	23,000.00	23,000.00	23,000.00	0.00%
11-6123-393-01	CONTRACTED SERVICES-FAC	6,000.00	5,900.00	4,500.00	1,400.00	6,600.00	6,600.00	6,600.00	11.86%
11-6123-393-02	CONTRACTED SERVICES/CON	3,000.00	2,000.00	588.27	1,411.73	2,000.00	2,000.00	2,000.00	0.00%
11-6123-412-00	SPECIAL EVENTS	9,500.00	6,000.00	852.51	5,147.49	6,000.00	6,000.00	6,000.00	0.00%
11-6123-491-00	DUES AND SUBSCRIPTIONS	500.00	500.00	26.00	474.00	500.00	500.00	500.00	0.00%
11-6123-550-00	CAPITAL OUTLAY-EQUIPMEN	20,419.00	21,720.00	14,120.00	-	40,635.00	-	-	-100.00%
TOTAL CASHIERS RECREATION		$ 284,696.90	$ 285,289.38	$ 188,163.81	$ 87,882.57	$ 305,158.00	$ 267,013.00	$ 267,013.00	-6.41%
CASHIERS SWIMMING POOL									
11-6124-121-00	SALARIES & WAGES	13,700.00	20,500.00	12,052.56	8,447.44	20,500.00	20,500.00	20,500.00	0.00%
11-6124-181-00	SOCIAL SECURITY CONTRIB	961.00	961.00	747.21	213.79	961.00	1,271.00	1,271.00	32.26%
11-6124-185-00	UNEMPLOYMENT INSURANCE	-	395.57	395.57	-	396.00	396.00	396.00	0.11%
11-6124-186-00	WORKMAN'S COMPENSATION	168.00	168.00	163.38	4.62	168.00	168.00	168.00	0.00%
11-6124-187-00	MEDICARE TAX	225.00	225.00	174.75	50.25	225.00	297.00	297.00	32.00%
11-6124-260-00	OFFICE SUPPLIES AND MAT	5,300.00	5,000.00	1,617.83	3,382.17	5,000.00	5,000.00	5,000.00	0.00%
11-6124-331-00	UTILITIES	5,000.00	3,500.00	847.50	2,652.50	3,500.00	3,500.00	3,500.00	0.00%
11-6124-393-00	CONTRACTED SERVICES	6,000.00	5,000.00	1,377.68	3,622.32	5,000.00	5,000.00	5,000.00	0.00%
TOTAL CASHIERS SWIMMING POOL		$ 31,354.00	$ 35,749.57	$ 17,376.48	$ 18,373.09	$ 35,750.00	$ 36,132.00	$ 36,132.00	1.07%
CASHIERS RECREATION CENTER									
11-6125-121-00	SALARIES & WAGES	32,918.15	35,711.15	30,244.99	5,466.16	35,711.00	36,470.00	36,470.00	2.12%
11-6125-121-01	PART TIME SALARIES	40,000.00	45,000.00	46,765.46	(1,765.46)	45,000.00	45,000.00	45,000.00	0.00%
11-6125-181-00	SOCIAL SECURITY CONTRIB	4,769.36	8,414.36	4,761.50	3,652.86	8,415.00	8,647.00	8,647.00	2.76%
11-6125-182-00	RETIREMENT EXPENSE	2,328.00	2,521.00	2,134.56	386.44	2,521.00	2,579.00	2,579.00	2.30%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
11-6125-183-00	HOSPITALIZATION INSURAN	9,203.00	9,203.00	7,787.12	1,415.88	9,203.00	9,203.00	9,203.00	0.00%
11-6125-185-00	UNEMPLOYMENT INSURANCE	-	277.75	309.62	(31.87)	217.00	434.00	434.00	56.26%
11-6125-186-00	WORKMAN'S COMPENSATION	967.00	967.00	940.41	26.59	967.00	967.00	967.00	0.00%
11-6125-187-00	MEDICARE TAX	1,116.79	1,968.79	1,113.64	855.15	1,969.00	2,022.00	2,022.00	2.70%
11-6125-260-00	OFFICE SUPPLIES AND MAT	22,000.00	20,000.00	13,264.89	6,233.12	20,000.00	20,000.00	20,000.00	0.00%
11-6125-321-00	TELEPHONE	4,400.00	4,400.00	3,827.52	572.48	4,750.00	4,750.00	4,750.00	7.95%
11-6125-325-00	POSTAGE	250.00	250.00	-	250.00	250.00	250.00	250.00	0.00%
11-6125-331-00	UTILITIES	44,200.00	40,000.00	30,719.76	(804.61)	48,000.00	48,000.00	48,000.00	20.00%
11-6125-341-00	PRINTING	900.00	900.00	268.05	631.95	900.00	900.00	900.00	0.00%
11-6125-351-00	REPAIRS AND MAINTENANCE	2,000.00	4,000.00	1,581.56	2,418.44	4,000.00	4,000.00	4,000.00	0.00%
11-6125-393-00	CONTRACTED SERVICES	49,515.00	55,000.00	33,278.62	21,721.38	58,000.00	58,000.00	58,000.00	5.45%
11-6125-393-01	PERSONAL TRAINING PROGR	34,510.00	28,000.00	17,850.00	10,150.00	20,000.00	20,000.00	20,000.00	-28.57%
11-6125-550-00	CAPITAL OUTLAY	6,200.00	5,338.42	2,662.27	2,676.15	13,820.00	-	-	-100.00%
TOTAL CASHIERS RECREATION CENTER		$ 255,277.30	$ 261,951.47	$ 197,509.97	$ 53,854.66	$ 273,723.00	$ 261,222.00	$ 261,222.00	-0.28%
ARTS									
11-6151-490-00	ARTS COUNCIL	9,141.00	9,141.00	9,141.00	-	10,000.00	10,000.00	10,000.00	9.40%
TOTAL ARTS		$ 9,141.00	$ 9,141.00	$ 9,141.00	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 0.09
TRANSFERS TO OTHER FUNDS									
11-9830-000-20	TRANSFER TO CAPITAL RES	903,407.00	300,000.00	-	300,000.00	500,000.00	1,000,000.00	1,000,000.00	233.33%
11-9830-000-21	TRANSFER TO SCHOOL CAPI	853,774.17	384,985.00	-	384,985.00	797,790.00	734,371.00	734,371.00	90.75%
11-9830-000-23	TRANSFER TO EDC FUND	-	100,000.00	100,000.00	-	100,000.00	100,000.00	100,000.00	0.00%
11-9830-000-25	TRANSFER TO REAL PROP R	333,334.00	333,333.00	333,333.00	-	333,333.00	333,333.00	333,333.00	0.00%
11-9830-000-28	TRANSFER TO CONSERV/PRE	-	300,000.00	-	300,000.00	500,000.00	500,000.00	500,000.00	66.67%
11-9830-000-30	TRANSFER TO DEBT SERVIC	5,744,557.00	5,391,986.00	4,463,326.51	928,659.49	3,857,676.00	3,857,676.00	3,857,676.00	-28.46%
11-9830-000-44	TRANSFER TO CAPITAL PRO	327,000.00	-	-	-	-	-	-	
11-9830-000-66	TRANSFER TO GREEN ENERG	134,439.00	134,439.00	134,439.00	-	178,461.00	178,461.00	178,461.00	32.74%
TOTAL TRANSFERS TO OTHER FUNDS		$ 8,296,511.17	$ 6,944,743.00	$ 5,031,098.51	$ 1,913,644.49	$ 6,267,260.00	$ 6,703,841.00	$ 6,703,841.00	-3.47%
CONTINGENCY									
11-9900-000-00	CONTINGENCY	733,323.93	213,500.00	-	213,500.00	300,000.00	191,018.00	312,330.00	46.29%
11-9900-000-01	CONTINGENCY-SALARY ADJ	48,298.52	12,911.12	-	12,911.12	35,000.00	25,000.00	25,000.00	93.63%
11-9900-000-02	CONTINGENCY-CAPITAL OUT	13,849.68	22,373.43	-	22,373.43	-	735,786.00	735,786.00	3188.66%
11-9900-000-03	CONTINGENCY-UNEMPLOYMEI	116,648.00	16,609.49	-	16,609.49	-	-	-	-100.00%
TOTAL CONTINGENCY		$ 912,120.13	$ 265,394.04	$ -	$ 265,394.04	$ 335,000.00	$ 951,804.00	$ 1,073,116.00	304.35%
DEPARTMENT TOTAL EXPENSE		**$ 58,477,613.66**	**$ 57,917,047.88**	**$ 44,989,113.86**	**$ 12,061,663.90**	**$ 58,228,639.25**	**$ 56,235,009.00**	**$ 56,235,009.00**	**-2.90%**
FUND TOTAL GENERAL FUND 11		**$ -**	**$ -**	**$ 4,121,675.64**	**$ (3,255,765.19)**	**$ (2,209,441.25)**	**$ -**	**$ -**	

Other Funds

- Capital Reserve Fund 20
- School Capital Reserve Fund 21
- Emergency Telephone Fund 22
- Economic Development Fund 23
- Real Property Revaluation Fund 25
- Community Development Fund 26
- Law Enforcement Fund 27
- Conservation Preservation Recreation Fund 28
- Fire Service District Tax Fund 29
- Debt Service Fund 30
- Clean Water Revolving Loan Fund 41
- Economic Development Revolving Loan Fund 42

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
CAPITAL RESERVE FUND 20									
REVENUE									
20-3982-491-00	INVESTMENT EARNINGS	500.00	500.00	332.71	167.29	593.00	593.00	593.00	18.60%
20-3982-980-11	TRANSFER FROM GENERAL F	903,407.00	300,000.00	-	300,000.00	500,000.00	1,000,000.00	1,000,000.00	233.33%
20-3991-000-00	FUND BALANCE	593,500.00	403,407.00	-	403,407.00	403,407.00	403,407.00	403,407.00	0.00%
DEPARTMENT TOTAL REVENUE		$ 1,497,407.00	$ 703,907.00	$ 332.71	$ 703,574.29	$ 904,000.00	$ 1,404,000.00	$ 1,404,000.00	99.46%
DESIGNATED FOR FUTURE APPROPRIATIONS									
20-9930-000-00	DESIGNATED FOR FUTURE A	-	300,500.00	-	300,500.00	500,593.00	1,000,593.00	1,000,593.00	232.98%
20-9930-000-06	DESIGNATED-EMERGENCY MG	1,094,000.00	-	-	-	-	-	-	
20-9930-000-16	DESIGNATED-CSB RENOVATI	403,407.00	403,407.00	-	403,407.00	403,407.00	403,407.00	403,407.00	0.00%
TOTAL DESIGNATED FOR FUTURE APPROPRIATION		$ 1,497,407.00	$ 703,907.00	$ -	$ 703,907.00	$ 904,000.00	$ 1,404,000.00	$ 1,404,000.00	99.46%
TOTAL CAPITAL RESERVE FUND 20		$ -	$ -	$ 332.71	$ (332.71)	$ -	$ -	$ -	

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
SCHOOL CAPITAL RESERVE FUND 21									
REVENUE									
21-3981-000-11	TRANSFER FROM GENERAL F	853,774.17	384,985.00	-	384,985.00	534,371.00	734,371.00	734,371.00	90.75%
21-3982-491-00	INVESTMENT EARNINGS	615.00	515.00	-	515.00	-	-	-	-100.00%
21-3991-000-00	FUND BALANCE	1,185,000.00	-	-	-	-	-	-	
DEPARTMENT TOTAL REVENUE		$ 2,039,389.17	$ 385,500.00	$ -	$ 385,500.00	$ 534,371.00	$ 734,371.00	$ 734,371.00	90.50%
EXPENSE									
21-5912-822-00	SCHOOL CAPITAL RESERVE	389,389.17	357,012.00	58,912.59	298,099.41	534,371.00	734,371.00	734,371.00	105.70%
21-9830-000-49	TRANSFER TO SCHOOL IMP	1,650,000.00	28,488.00	28,488.00	-	-	-	-	-100.00%
DEPARTMENT TOTAL EXPENSE		$ 2,039,389.17	$ 385,500.00	$ 87,400.59	$ 298,099.41	$ 534,371.00	$ 734,371.00	$ 734,371.00	90.50%
TOTAL SCHOOL CAPITAL RESERVE FUND 21		$ -	$ -	$ (87,400.59)	$ 87,400.59	$ -	$ -	$ -	

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
EMERGENCY TELEPHONE FUND 22									
REVENUE									
22-3346-530-05	NC 911 PSAP	517,828.00	502,360.00	376,769.61	125,590.39	485,238.00	485,238.00	485,238.00	-3.41%
22-3991-000-00	FUND BALANCE	-	105,000.00	-	105,000.00	-	-	-	-100.00%
DEPARTMENT TOTAL REVENUE		$ 517,828.00	$ 607,360.00	$ 376,769.61	$ 230,590.39	$ 485,238.00	$ 485,238.00	$ 485,238.00	-20.11%
EXPENSE									
22-4331-121-00	IMPLEMENTATION SERVICES	148,408.00	114,234.45	102,417.09	11,817.36	118,729.00	118,729.00	118,729.00	3.93%
22-4331-181-00	SOCIAL SECURITY CONTRIB	8,901.00	7,083.08	5,984.72	1,098.36	7,362.00	7,362.00	7,362.00	3.94%
22-4331-182-00	RETIREMENT EXPENSE	10,480.00	8,065.00	7,233.04	831.96	8,395.00	8,395.00	8,395.00	4.09%
22-4331-183-00	HOSPITALIZATION INSURAN	32,211.00	23,008.00	20,706.66	2,301.34	23,008.00	23,008.00	23,008.00	0.00%
22-4331-185-00	UNEMPLOYMENT INSURANCE	-	400.00	452.79	(52.79)	543.00	543.00	543.00	35.75%
22-4331-186-00	WORKMAN'S COMPENSATION	2,594.00	2,594.00	2,522.67	71.33	2,590.00	2,285.00	2,285.00	-11.91%
22-4331-187-00	MEDICARE TAX	2,084.00	1,657.37	1,399.56	257.81	1,722.00	1,722.00	1,722.00	3.90%
22-4331-251-00	VEHICLE SUPPLIES	1,000.00	1,000.00	123.58	876.42	-	-	-	-100.00%
22-4331-260-00	OFFICE SUPPLIES AND MAT	3,800.00	3,800.00	3,521.74	278.26	3,000.00	3,305.00	3,305.00	-13.03%
22-4331-311-00	TRAVEL	2,000.00	2,000.00	123.28	1,876.72	1,500.00	1,500.00	1,500.00	-25.00%
22-4331-321-00	TELEPHONE	100,000.00	98,500.00	43,679.84	54,820.16	100,000.00	100,000.00	100,000.00	1.52%
22-4331-325-00	POSTAGE	100.00	100.00	9.28	90.72	50.00	50.00	50.00	-50.00%
22-4331-351-00	REPAIRS & MAINTENANCE E	17,055.00	10,000.00	-	10,000.00	12,000.00	12,000.00	12,000.00	20.00%
22-4331-395-00	TRAINING	2,500.00	3,100.00	2,877.98	222.02	3,000.00	3,000.00	3,000.00	-3.23%
22-4331-412-00	LEASE	40,000.00	24,825.10	-	24,825.10	30,000.00	30,000.00	30,000.00	20.85%
22-4331-454-00	INSURANCE-PROFESSIONAL	250.00	250.00	-	250.00	250.00	250.00	250.00	0.00%
22-4331-550-00	CAPITAL OUTLAY-EQUIPMEN	44,365.00	193,663.00	193,355.49	(527.49)	48,089.00	48,089.00	48,089.00	-75.17%
22-4331-699-00	CONTRACTED SERVICES	102,080.00	113,080.00	104,742.51	8,337.49	125,000.00	125,000.00	125,000.00	10.54%
DEPARTMENT TOTAL EXPENSE		$ 517,828.00	$ 607,360.00	$ 489,150.23	$ 117,374.77	$ 485,238.00	$ 485,238.00	$ 485,238.00	-20.11%
TOTAL EMERGENCY TELEPHONE FUND 22		$ -	$ -	$ (112,380.62)	$ 113,215.62	$ -	$ -	$ -	

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
ECONOMIC DEVELOPMENT FUIND 23									
REVENUE									
23-3492-330-05	WORKING CAPITAL ADVANCE	9,922.00	9,922.00	8,267.70	1,654.30	-	-	-	-100.00%
23-3492-330-06	VIDEO PRODUCTION CONTRI	-	-	-	-	10,000.00	10,000.00	10,000.00	
23-3492-370-01	NC DEPT OF AGR & CONS S	-	10,000.00	8,000.00	2,000.00	-	-	-	-100.00%
23-3492-491-00	INVESTMENT EARNINGS	500.00	350.00	222.53	127.47	350.00	350.00	350.00	0.00%
23-3981-000-11	TRANSFER FROM GENERAL F	-	100,000.00	100,000.00	-	100,000.00	100,000.00	100,000.00	0.00%
23-3991-000-00	FUND BALANCE	415,750.00	143,594.00	-	143,594.00	25,495.00	25,495.00	25,495.00	-82.25%
DEPARTMENT TOTAL REVENUE		$ 426,172.00	$ 263,866.00	$ 116,490.23	$ 147,375.77	$ 135,845.00	$ 135,845.00	$ 135,845.00	-48.52%
EXPENSE									
23-4920-121-00	SALARIES & WAGES	68,664.00	72,374.15	67,826.15	4,548.00	73,866.00	73,866.00	73,866.00	2.06%
23-4920-181-00	SOCIAL SECURITY CONTRIB	4,258.00	4,487.36	4,176.24	311.12	4,580.00	4,580.00	4,580.00	2.06%
23-4920-182-00	RETIREMENT	4,855.00	5,113.00	4,522.95	590.05	5,223.00	5,223.00	5,223.00	2.15%
23-4920-183-00	HOSPITALIZATION INSURAN	13,805.00	9,203.00	8,141.08	1,061.92	9,203.00	9,203.00	9,203.00	0.00%
23-4920-185-00	UNEMPLOYMENT INSURANCE	-	240.00	229.35	10.65	217.00	217.00	217.00	-9.58%
23-4920-186-00	WORKMAN'S COMPENSATION	-	-	-	-	-	218.00	218.00	
23-4920-187-00	MEDICARE TAX	996.00	1,049.79	976.71	73.08	1,071.00	1,071.00	1,071.00	2.02%
23-4920-251-00	VEHICLE SUPPLIES	-	700.00	549.92	150.08	1,000.00	1,000.00	1,000.00	42.86%
23-4920-260-00	OFFICE SUPPLIES	1,850.00	1,500.00	1,245.81	254.19	1,200.00	1,200.00	1,200.00	-20.00%
23-4920-311-00	TRAVEL	6,000.00	5,568.70	2,429.21	3,139.49	6,000.00	5,782.00	5,782.00	3.83%
23-4920-321-00	TELEPHONE	600.00	1,500.00	879.15	620.85	1,200.00	1,200.00	1,200.00	-20.00%
23-4920-325-00	POSTAGE	-	20.00	5.71	14.29	100.00	100.00	100.00	400.00%
23-4920-370-00	MARKETING	-	-	-	-	15,500.00	15,500.00	15,500.00	
23-4920-451-00	INSURANCE	200.00	200.00	-	200.00	200.00	200.00	200.00	0.00%
23-4920-491-00	DUES AND SUBSCRIPTIONS	1,000.00	545.00	545.00	-	1,485.00	1,485.00	1,485.00	172.48%
23-4920-540-00	CAPITAL OUTLAY-MOTOR VE	23,931.00	-	-	-	-	-	-	
23-4920-550-00	CAPITAL OUTLAY	2,805.00	1,365.00	115.00	1,250.00	-	-	-	-100.00%
23-4920-699-00	CONTRACTED SERVICES	4,572.00	10,000.00	10,000.00	-	5,000.00	5,000.00	5,000.00	-50.00%
23-4920-699-01	LOANS,GRANTS,DEV,CAP IM	150,000.00	100,000.00	-	100,000.00	-	-	-	-100.00%
23-4920-699-03	COMMERCIAL INVESTMENTS	46,664.00	50,000.00	-	50,000.00	-	-	-	-100.00%
23-4920-699-04	SPONSORSHIPS	-	-	-	-	10,000.00	10,000.00	10,000.00	
23-9930-000-00	DESIGNATED FUTURE APPRO	95,972.00	-	-	-	-	-	-	
DEPARTMENT TOTAL EXPENSE		$ 426,172.00	$ 263,866.00	$ 101,642.28	$ 162,223.72	$ 135,845.00	$ 135,845.00	$ 135,845.00	-48.52%
TOTAL ECONOMIC DEVELOPMENT FUND 23		$ -	$ -	$ 14,847.95	$ (14,847.95)	$ -	$ -	$ -	

REAL PROPERTY REVALUATION FUND 25

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
REVENUE									
25-3414-330-00	GENERAL FUND CONTRIBUTI	333,334.00	333,333.00	333,333.00	-	333,333.00	333,333.00	333,333.00	0.00%
DEPARTMENT TOTAL REVENUE		$ 333,334.00	$ 333,333.00	$ 333,333.00	$ -	$ 333,333.00	$ 333,333.00	$ 333,333.00	0.00%
EXPENSE									
25-4140-121-00	SALARIES & WAGES	139,520.00	130,664.90	123,954.19	6,710.71	123,982.00	123,982.00	123,982.00	-5.11%
25-4140-170-00	BOARD OF E&R EXPENSE	900.00	918.00	584.76	333.24	8,500.00	8,500.00	8,500.00	825.93%
25-4140-181-00	SOCIAL SECURITY CONTRIB	8,453.00	7,828.16	7,519.12	309.04	7,687.00	7,687.00	7,687.00	-1.80%
25-4140-182-00	RETIREMENT EXPENSE	8,786.00	8,786.00	6,983.71	1,802.29	8,766.00	8,766.00	8,766.00	-0.23%
25-4140-183-00	HOSPITALIZATION INS CON	34,971.00	34,971.00	24,281.43	10,689.57	25,769.00	25,769.00	25,769.00	-26.31%
25-4140-183-01	RETIREE INSURANCE	9,204.00	10,850.00	-	10,850.00	10,850.00	10,902.00	10,902.00	0.48%
25-4140-185-00	UNEMPLOYMENT INSURANCE	-	510.00	555.34	(45.34)	608.00	608.00	608.00	19.22%
25-4140-186-00	WORKMAN'S COMPENSATION	2,374.00	2,422.00	2,355.40	66.60	2,422.00	1,642.00	1,642.00	-32.20%
25-4140-187-00	MEDICARE TAX	1,981.00	1,830.74	1,758.59	72.15	1,798.00	1,798.00	1,798.00	-1.79%
25-4140-251-00	VEHICLE SUPPLIES	4,500.00	5,500.00	3,240.74	2,259.26	5,500.00	5,500.00	5,500.00	0.00%
25-4140-260-00	OFFICE SUPPLIES AND MAT	4,500.00	4,500.00	1,979.62	2,520.38	4,500.00	4,500.00	4,500.00	0.00%
25-4140-311-00	TRAVEL	2,260.00	2,500.00	1,297.68	1,202.32	2,500.00	2,500.00	2,500.00	0.00%
25-4140-321-00	TELEPHONE	2,500.00	2,000.00	134.92	1,865.08	2,000.00	2,000.00	2,000.00	0.00%
25-4140-325-00	POSTAGE	550.00	500.00	-	500.00	15,000.00	15,000.00	15,000.00	2900.00%
25-4140-352-00	REPAIRS & MAINT EQUIPME	1,500.00	1,500.00	572.70	927.30	1,500.00	1,500.00	1,500.00	0.00%
25-4140-353-00	REPAIRS & MAINT/SUPPLIE	1,500.00	1,600.00	1,577.97	22.03	1,500.00	1,500.00	1,500.00	-6.25%
25-4140-353-01	SOFTWARE MAINT & LICENS	600.00	2,100.00	-	2,100.00	2,100.00	2,100.00	2,100.00	0.00%
25-4140-393-00	CONTRACTED SERVICES	78,510.00	108,061.20	49,177.50	53,683.70	100,351.00	101,079.00	101,079.00	-6.46%
25-4140-452-00	INSURANCE-VEHICLE	-	3,000.00	3,000.00	-	3,000.00	3,000.00	3,000.00	0.00%
25-4140-550-00	CAPITAL OUTLAY-EQUIPMEN	30,725.00	3,291.00	3,291.00	-	5,000.00	5,000.00	5,000.00	51.93%
DEPARTMENT TOTAL EXPENSE		$ 333,334.00	$ 333,333.00	$ 232,264.67	$ 95,868.33	$ 333,333.00	$ 333,333.00	$ 333,333.00	0.00%
TOTAL REAL PROPERTY REVALUATION FUND 25		$ -	$ -	$ 101,068.33	$ (95,868.33)	$ -	$ -	$ -	

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
COMMUNITY DEVELOPMENT FUND 26									
REVENUE									
26-3493-360-06	NC DIV COMM ASST 10-C-2	500,000.00	-	-	-	-	-	-	
26-3493-360-09	NC DIV OF COMM ASST 12-	-	225,000.00	-	225,000.00	225,000.00	225,000.00	225,000.00	0.00%
26-3991-000-00	FUND BALANCE	86,760.00	9,203.00	-	9,203.00	9,203.00	9,203.00	9,203.00	0.00%
DEPARTMENT TOTAL REVENUE		$ 586,760.00	$ 234,203.00	$ -	$ 234,203.00	$ 234,203.00	$ 234,203.00	$ 234,203.00	0.00%
EXPENSE									
26-4930-121-00	SALARIES & WAGES	8,875.00	-	6,334.50	(6,334.50)	-	-	-	
26-4930-181-00	SOCIAL SECURITY CONTRIB	550.00	-	392.74	(392.74)	-	-	-	
26-4930-183-01	RETIREE INSURANCE	9,203.00	9,203.00	-	9,203.00	9,203.00	9,203.00	9,203.00	0.00%
26-4930-185-00	UNEMPLOYMENT INSURANCE	-	-	20.20	(20.20)	-	-	-	
26-4930-187-00	MEDICARE TAX	130.00	-	91.87	(91.87)	-	-	-	
26-4930-370-00	ADVERTISING	185.00	-	-	-	-	-	-	
26-4930-699-03	COUNTY REHAB PROJECTS	67,817.00	-	-	-	-	-	-	
26-4933-399-00	ADMINISTRATION	50,000.00	-	9,850.00	(9,850.00)	-	-	-	
26-4933-699-00	REHABILITATION	450,000.00	-	-	-	-	-	-	
26-4936-699-00	REHABILITATION	-	214,000.00	-	214,000.00	214,000.00	214,000.00	214,000.00	0.00%
26-4936-699-01	EMERGENCY REPAIRS	-	11,000.00	-	11,000.00	11,000.00	11,000.00	11,000.00	0.00%
DEPARTMENT TOTAL EXPENSE		$ 586,760.00	$ 234,203.00	$ 16,689.31	$ 217,513.69	$ 234,203.00	$ 234,203.00	$ 234,203.00	0.00%
TOTAL COMMUNITY DEVELOPMENT FUND 26		$ -	$ -	$ (16,689.31)	$ 16,689.31	$ -	$ -	$ -	$ -

LAW ENFORCEMENT FUND 27

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
REVENUE									
27-3431-890-16	FEDERAL FORFEITURES	7,500.00	7,500.00	2,226.08	5,273.92	7,500.00	7,500.00	7,500.00	0.00%
27-3991-000-00	FUND BALANCE	5,000.00	5,000.00	-	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
DEPARTMENT TOTAL REVENUE		$ 12,500.00	$ 12,500.00	$ 2,226.08	$ 10,273.92	$ 12,500.00	$ 12,500.00	$ 12,500.00	0.00%
EXPENSE									
27-4310-121-00	PART TIME WAGES	7,500.00	7,000.00	-	7,000.00	7,500.00	7,500.00	7,500.00	7.14%
27-4310-399-00	CONTRACTED SERVICES	-	500.00	480.10	19.90	-	-	-	-100.00%
27-4310-550-00	CAPITAL OUTLAY-EQUIPMEN	5,000.00	5,000.00	-	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
DEPARTMENT TOTAL EXPENSE		$ 12,500.00	$ 12,500.00	$ 480.10	$ 12,019.90	$ 12,500.00	$ 12,500.00	$ 12,500.00	0.00%
TOTAL LAW ENFORCEMENT FUND 27		$ -	$ -	$ 1,745.98	$ (1,745.98)	$ -	$ -	$ -	

CONSERVATION PRESERVATION RECREATION FUND 28

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
REVENUE									
28-3612-000-00	DUKE ENERGY	-	425,000.00	118,638.00	306,362.00	-	-	-	-100.00%
28-3981-000-11	TRANSFER FROM GENERAL F	-	300,000.00	-	300,000.00	500,000.00	500,000.00	500,000.00	66.67%
28-3991-000-00	FUND BALANCE	650,000.00	50,000.00	-	50,000.00	-	-	-	-100.00%
DEPARTMENT TOTAL REVENUE		$ 650,000.00	$ 775,000.00	$ 118,638.00	$ 656,362.00	$ 500,000.00	$ 500,000.00	$ 500,000.00	-35.48%
EXPENSE									
28-4960-693-00	CONSERVATION/PRESERVATI	47,500.00	350,000.00	-	350,000.00	500,000.00	500,000.00	500,000.00	42.86%
28-4960-693-04	TRANSFER TO GREENWAY FU	600,000.00	-	-	-	-	-	-	
28-4960-693-07	DILLSBORO PARK	2,500.00	62,000.00	-	62,000.00	-	-	-	-100.00%
28-4960-693-08	RALPH ANDREWS PARK	-	75,000.00	-	75,000.00	-	-	-	-100.00%
28-4960-693-09	SHOOK COVE RIVER ACCESS	-	17,570.00	-	17,570.00	-	-	-	-100.00%
28-4960-693-10	EAST LAPORTE PARK	-	24,430.00	24,430.00	-	-	-	-	-100.00%
28-4960-693-11	LOCUST CREEK BRIDGE	-	150,000.00	-	150,000.00	-	-	-	-100.00%
28-4960-693-12	WEBSTER RIVER PARK	-	17,958.94	16,882.20	1,076.74	-	-	-	-100.00%
28-4960-693-13	BARKERS CREEK RIVER ACC	-	78,041.06	9,214.66	68,826.40	-	-	-	-100.00%
28-4960-693-14	MARK WATSON PARK	-	-	3,486.54	(5,148.08)	-	-	-	
DEPARTMENT TOTAL EXPENSE		$ 650,000.00	$ 775,000.00	$ 54,013.40	$ 719,325.06	$ 500,000.00	$ 500,000.00	$ 500,000.00	-35.48%
TOTAL CONSERVATION/PRES/REC FUND 28		$ -	$ -	$ 64,624.60	$ (62,963.06)	$ -	$ -	$ -	

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
FIRE SERVICE DISTRICT TAX FUND 29									
REVENUE									
29-3182-110-01	FIRE TAX-CASHIERS-GLENVILLE	-	-	-	-	-	-	1,067,865.00	
29-3182-110-02	FIRE TAX-HIGHLANDS FIRE	-	-	-	-	-	-	50,000.00	
DEPARTMENT TOTAL REVENUE		$ -	$ -	$ -	$ -	$ -	$ -	$ 1,117,865.00	
EXPENSE									
29-4340-490-01	CASHIERS-GLENVILLE FIRE DIST	-	-	-	-	-	-	1,067,865.00	
29-4340-490-02	HIGHLANDS FIRE DISTRICT	-	-	-	-	-	-	50,000.00	
DEPARTMENT TOTAL EXPENSE		$ -	$ -	$ -	$ -	$ -	$ -	$ 1,117,865.00	
TOTAL FIRE SERVICE DISTRICT TAX FUND 29		$ -	$ -	$ -	$ -	$ -	$ -	$ -	

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
DEBT SERVICE FUND 30									
REVENUE									
30-3981-000-11	TRANSFER FROM GENERAL F	5,744,556.00	5,391,986.00	4,463,326.51	928,659.49	3,857,676.00	3,857,676.00	3,857,676.00	-28.46%
DEPARTMENT TOTAL REVENUE		**$ 5,744,556.00**	**$ 5,391,986.00**	**$ 4,463,326.51**	**$ 928,659.49**	**$ 3,857,676.00**	**$ 3,857,676.00**	**$ 3,857,676.00**	**-28.46%**
DEBT SERVICE-COUNTY									
30-9100-710-04	RECREATION/HUMAN SERVIC	114,693.00	57,347.00	57,346.25	0.75	-	-	-	-100.00%
30-9100-710-05	RECREATION/JAIL PRINCIP	360,202.00	360,203.00	360,202.12	0.88	-	-	-	-100.00%
30-9100-715-08	DSS,ADM-PRINCIPAL	339,551.00	339,552.00	339,551.48	0.52	169,776.00	169,776.00	169,776.00	-50.00%
30-9100-715-10	CASHIERS LIB PRINCIPAL	263,988.00	263,989.00	131,994.21	131,994.79	263,989.00	263,989.00	263,989.00	0.00%
30-9100-715-11	CASHIERS/WEBSTER PRINCI	442,754.00	442,754.00	221,376.75	221,377.25	442,754.00	442,754.00	442,754.00	0.00%
30-9100-715-12	AGING FACILITY PRINCIPA	278,067.00	278,067.00	139,033.33	139,033.67	278,067.00	278,067.00	278,067.00	0.00%
30-9100-715-13	JACKSON LIBRARY/SCC PRI	686,363.00	686,364.00	686,363.06	0.94	616,439.00	616,439.00	616,439.00	-10.19%
30-9100-720-04	REC/HUMAN SERVICES INTE	7,039.00	1,408.00	1,407.85	0.15	-	-	-	-100.00%
30-9100-720-05	REC/JAIL INTEREST	30,950.00	13,265.00	13,264.34	0.66	-	-	-	-100.00%
30-9100-725-08	DSS,ADM-INTEREST	19,405.00	10,781.00	10,780.75	0.25	2,157.00	2,157.00	2,157.00	-79.99%
30-9100-725-10	CASHIERS LIBRARY INTERE	56,652.00	48,838.00	25,395.69	23,442.31	29,937.00	29,937.00	29,937.00	-38.70%
30-9100-725-11	CASHIERS/WEBSTER SITE I	89,691.00	79,995.00	41,209.28	38,785.72	70,299.00	70,299.00	70,299.00	-12.12%
30-9100-725-12	AGING FACILITY INTEREST	64,699.00	58,388.00	29,982.54	28,405.46	52,075.00	52,075.00	52,075.00	-10.81%
30-9100-725-13	JACKSON LIBRARY/SCC INT	261,762.00	238,495.00	238,494.01	0.99	158,546.00	158,546.00	158,546.00	-33.52%
TOTAL DEBT SERVICE-COUNTY		$ 3,015,816.00	$ 2,879,446.00	$ 2,296,401.66	$ 583,044.34	$ 2,084,039.00	$ 2,084,039.00	$ 2,084,039.00	-27.62%
DEBT SERVICE-SCHOOLS									
30-9100-715-03	FV,SME,SMH STUDY PRINCI	163,147.00	84,590.00	84,589.59	0.41	-	-	-	-100.00%
30-9100-715-04	SMH #1 PRINCIPAL	126,664.00	63,332.00	63,331.89	0.11	-	-	-	-100.00%
30-9100-715-05	SMH #2/BR PRINCIPAL	303,031.00	303,032.00	303,031.38	0.62	-	-	-	-100.00%
30-9100-715-06	SMH#3,DSS,ADM-PRINCIPAL	425,032.00	425,032.00	425,031.88	0.12	212,516.00	212,516.00	212,516.00	-50.00%
30-9100-715-07	FAIRVIEW K PRINCIPAL	217,580.00	217,580.00	108,789.92	108,790.08	217,580.00	217,580.00	217,580.00	0.00%
30-9100-715-09	SMH#4/CASHIER LIB PRINC	369,837.00	369,838.00	184,918.65	184,919.35	369,838.00	369,838.00	369,838.00	0.00%
30-9100-715-14	SMH GYM,FINE ARTS,BR PR	666,667.00	666,667.00	666,666.66	0.34	666,667.00	666,667.00	666,667.00	0.00%
30-9100-725-03	FV,SME,SMH STUDY INTERE	10,186.00	2,077.00	2,076.68	0.32	-	-	-	-100.00%
30-9100-725-04	SMH #1 INTEREST	7,774.00	1,555.00	1,554.79	0.21	-	-	-	-100.00%
30-9100-725-05	SMH #2 BR INTEREST	26,038.00	11,160.00	11,159.05	0.95	-	-	-	-100.00%
30-9100-725-06	SMH#3,DSS,ADM-INTEREST	24,291.00	13,495.00	13,494.77	0.23	2,699.00	2,699.00	2,699.00	-80.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
30-9100-725-07	FAIRVIEW K INTEREST	44,076.00	39,312.00	20,251.24	19,060.76	34,547.00	34,547.00	34,547.00	-12.12%
30-9100-725-09	SMH#4/CASHIERS LIB INTE	79,367.00	68,420.00	35,578.35	32,841.65	41,940.00	41,940.00	41,940.00	-38.70%
30-9100-725-14	SMH GYM,FINE ARTS,BR IN	265,050.00	246,450.00	246,450.00	-	227,850.00	227,850.00	227,850.00	-7.55%
TOTAL DEBT SERVICE-SCHOOLS		$ 2,728,740.00	$ 2,512,540.00	$ 2,166,924.85	$ 345,615.15	$ 1,773,637.00	$ 1,773,637.00	$ 1,773,637.00	-29.41%
TOTAL DEBT SERVICE		**$ 5,744,556.00**	**$ 5,391,986.00**	**$ 4,463,326.51**	**$ 928,659.49**	**$ 3,857,676.00**	**$ 3,857,676.00**	**$ 3,857,676.00**	**-28.46%**
TOTAL DEBT SERVICE FUND 30		$ -	$ -	$ -	$ -	$ -	$ -	$ -	

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
CLEAN WATER REVOLVING LOAN FUND 41									
REVENUE									
41-3991-000-00	FUND BALANCE	22,200.00	30,430.00	-	30,430.00	-	16,780.00	16,780.00	-44.86%
DEPARTMENT TOTAL REVENUE		$ 22,200.00	$ 30,430.00	$ -	$ 30,430.00	$ -	$ 16,780.00	$ 16,780.00	-44.86%
EXPENSE									
41-7140-699-02	WATERSHED ASSOC TUCK RI	22,200.00	20,430.00	7,701.39	12,728.61	39,668.00	16,780.00	16,780.00	-17.87%
41-7140-699-03	TWSA-WATER STUDY	-	10,000.00	-	10,000.00	-	-	-	-100.00%
DEPARTMENT TOTAL EXPENSE		$ 22,200.00	$ 30,430.00	$ 7,701.39	$ 22,728.61	$ 39,668.00	$ 16,780.00	$ 16,780.00	-44.86%
TOTAL CLEAN WATER REV LOAN FUND 41		$ -	$ -	$ (7,701.39)	$ 7,701.39	$ (39,668.00)	$ -	$ -	

ECONOMIC DEV REVOLVING LOAN FUND 42

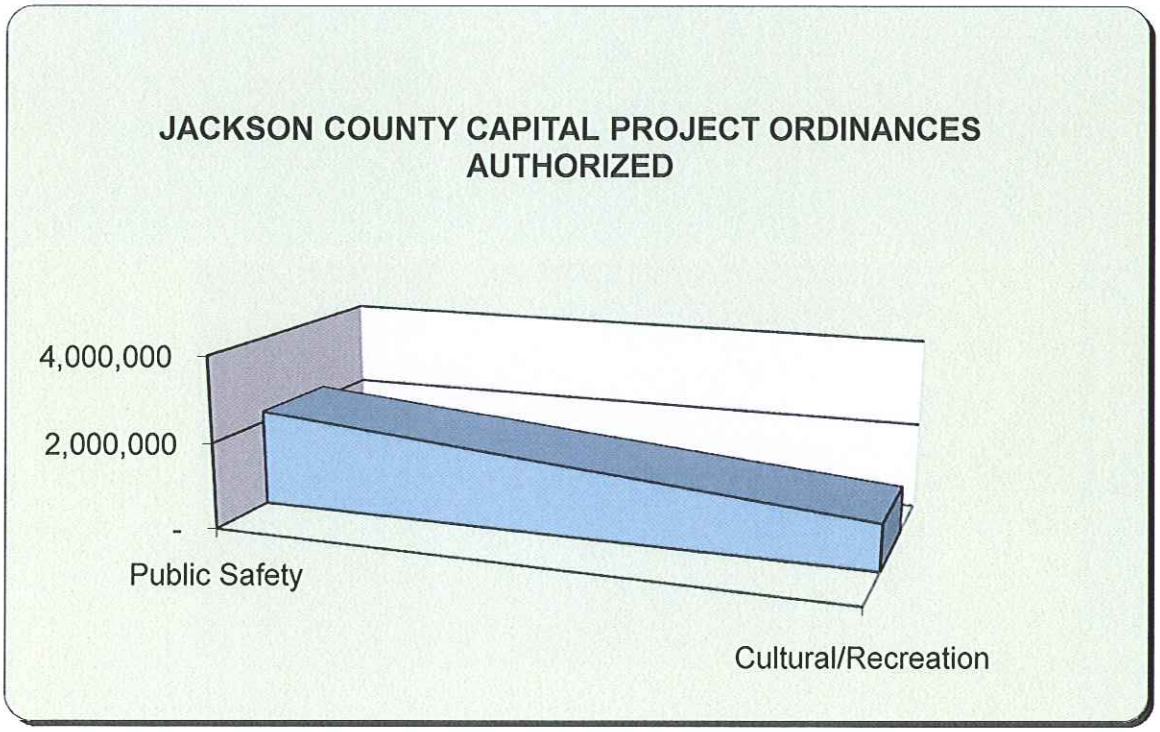
ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
REVENUE									
42-3490-360-02	BALSAMWEST PRINCIPAL	-	1,035.00	922.50	112.50	1,550.00	1,550.00	1,550.00	49.76%
42-3491-360-01	JACKSON PAPER INTEREST	8,255.00	6,245.00	4,207.99	2,037.01	5,482.00	5,482.00	5,482.00	-12.22%
42-3491-360-02	JACKSON PAPER PRINCIPAL	21,355.00	23,364.00	15,531.45	7,832.55	24,128.00	24,128.00	24,128.00	3.27%
42-3494-360-01	540 BROADCASTING INTERE	-	2,090.00	-	2,090.00	1,842.00	1,842.00	1,842.00	-11.87%
42-3494-360-02	540 BROADCASTING PRINCI	14,274.00	12,261.00	10,705.41	1,555.59	12,509.00	12,509.00	12,509.00	2.02%
42-3498-360-01	WEBSTER ENT INTEREST	3,279.26	-	-	-	-	-	-	
42-3498-360-02	WEBSTER ENT PRINCIPAL	70,000.00	-	-	-	-	-	-	
42-3831-491-00	INVESTMENT EARNINGS	835.00	500.00	346.19	153.81	-	-	-	-100.00%
DEPARTMENT TOTAL REVENUE		$ 117,998.26	$ 45,495.00	$ 31,713.54	$ 13,781.46	$ 45,511.00	$ 45,511.00	$ 45,511.00	0.04%
EXPENSE									
42-4920-399-02	BALSAMWEST-TOWN OF SYVA	775.00	-	-	-	-	-	-	
42-4920-400-13	RESERVE FOR ECONOMIC DE	117,223.26	45,495.00	-	45,495.00	45,511.00	45,511.00	45,511.00	0.04%
DEPARTMENT TOTAL EXPENSE		$ 117,998.26	$ 45,495.00	$ -	$ 45,495.00	$ 45,511.00	$ 45,511.00	$ 45,511.00	0.04%
TOTAL EC DEV REVOLVING LOAN FUND 42		$ -	$ -	$ 31,713.54	$ (31,713.54)	$ -	$ -	$ -	

Capital Projects

CAPITAL PROJECT ORDINANCES

The following projects have been authorized by Capital Project Ordinances:

Emergency Management Center	**2,252,401**
Greenways	**1,055,000**
	$ 3,307,401



RECREATION CENTER CONSTRUCTION FUND 45				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through May 31, 2015				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Restricted intergovernmental revenues:				
State grant	$ 400,000.00	$ 400,000.00	$ -	$ 400,000.00
Miscellaneous:				
Duke Energy	-	-	56,250.00	56,250.00
Investment Earnings	41,680.00	41,729.42	205.50	41,934.92
Sale of real property	-	-	-	-
Total Revenues:	$ 441,680.00	$ 441,729.42	$ 56,455.50	$ 498,184.92
Expenditures:				
Cultural and recreational:				
Jackson County Recreation Center				
Architect fee	$ 83,000.00	$ 82,520.61	$ -	$ 82,520.61
Construction	1,111,310.00	1,111,307.22	-	1,111,307.22
Furnishing and equipment	37,890.00	33,246.66		33,246.66
Contingency	-	-	-	-
Total Jackson County Recreation Center	$ 1,232,200.00	$ 1,227,074.49	$ -	$ 1,227,074.49
Cashiers Recreation Center				
Architect fee	$ 726,035.00	$ 726,010.66	$ -	$ 726,010.66
Construction	4,287,758.00	4,245,337.05	-	4,245,337.05
Equipment	218,000.00	217,519.42	-	217,519.42
Site preparation	2,818,182.00	2,753,590.80	-	2,753,590.80
Landscaping Materials	29,500.00	29,277.07	-	29,277.07
Contingency	-	-	-	-
Total Cashiers Recreation Center	$ 8,079,475.00	$ 7,971,735.00	$ -	$ 7,971,735.00
Mark Watson Park				
Architect fee	$ 30,205.00	$ 30,204.64	-	$ 30,204.64
Construction	308,626.00	308,625.20	-	308,625.20
Total Mark Watson Park	$ 338,831.00	$ 338,829.84	$ -	$ 338,829.84
Parks				
Andrews Park	$ 144,345.00	$ 13,552.00	$ 124,389.37	$ 137,941.37
Dillsboro Park	350,000.00	-	$ 350,000.00	350,000.00
East Laporte Park	101,157.53	101,157.53	-	101,157.53
Mark Watson Park-Lighting	36,600.00	10,560.00	34,229.70	44,789.70
Savannah/Greens Creek	120,067.08	120,067.08	-	120,067.08
Total Parks	$ 752,169.61	$ 245,336.61	$ 508,619.07	$ 753,955.68
Total Expenditures:	$ 10,402,675.61	$ 9,782,975.94	$ 508,619.07	$ 10,291,595.01
Revenues over (under) expenditures	$ (9,960,995.61)	$ (9,341,246.52)	$ (452,163.57)	$ (9,793,410.09)
Other financing sources:				
Operating transfers--in:				
Proceeds from lease	$ 2,739,097.00	$ 2,739,097.00	$ -	$ 2,739,097.00
General Fund	$ 6,888,398.61	6,790,134.61	$ -	$ 6,790,134.61
CPR Fund	$ 333,500.00	333,500.00	$ -	$ 333,500.00
	$ 9,960,995.61	$ 9,862,731.61	$ -	$ 9,862,731.61
Revenues and other financing sources over expenditures and other uses	$ -	$ 521,485.09	$ (452,163.57)	$ 69,321.52
Fund Balance beginning of year, July 1			$ 521,485.09	
Fund Balance end of year, June 30			$ 69,321.52	



DILLSBORO RIVER PARK PROPERTY

Dillsboro River Park Property was purchased from the Town of Dillsboro in October 2014. The property consists of approximately 17.647 acres to be used for a future recreation park.

Acquisition cost of $350,000.



ANDREWS PARK ELECTRICAL UPGRADE

Electrical upgrade at Andrews Park Campground.

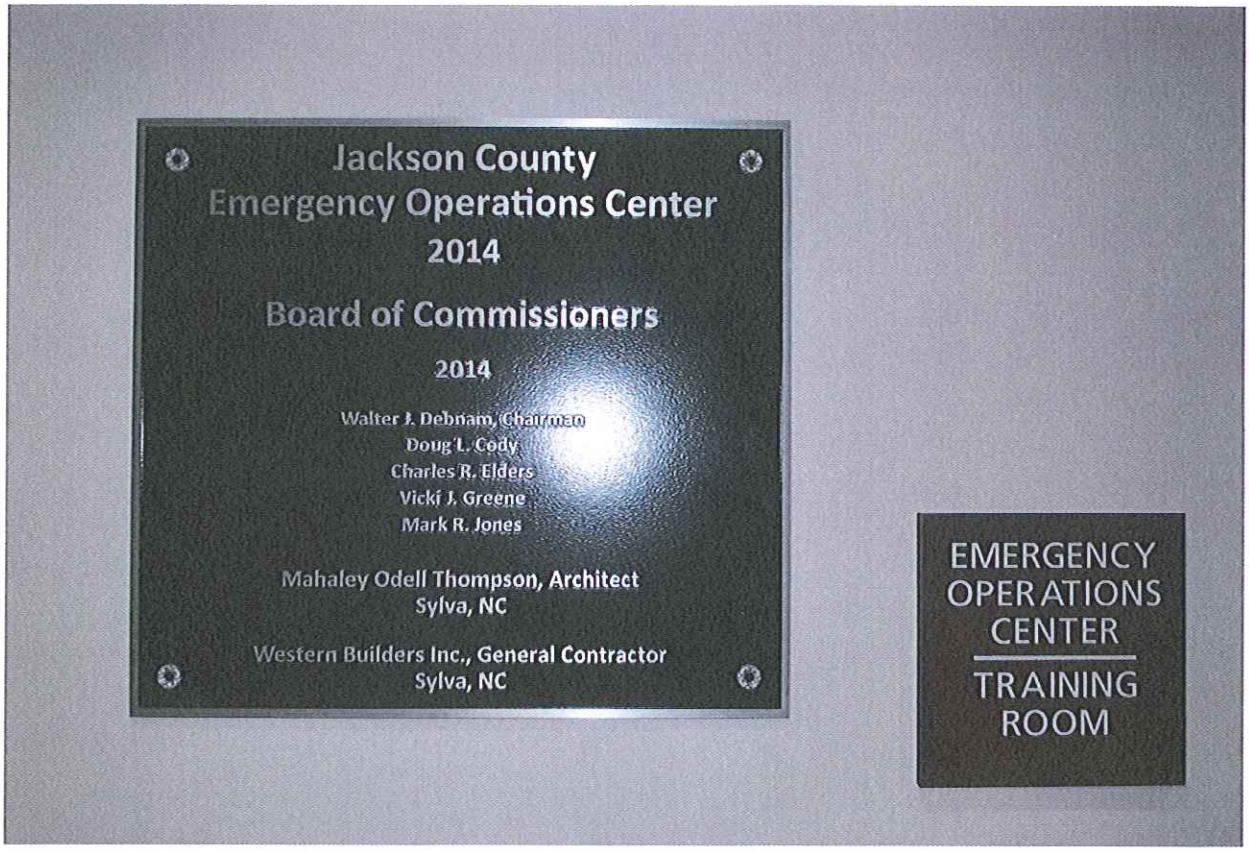
Total cost of $144,345.

EMERGENCY MANAGEMENT CENTER FUND 46				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through May 31, 2015				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	$ -	$ -	$ 114.98	$ 114.98
Total Revenues:	$ -	$ -	$ 114.98	$ 114.98
Expenditures:				
Architect Fees	$ 112,179.00	$ 67,107.09	$ 11,700.00	$ 78,807.09
Construction Cost	$ 1,301,519.00	367,398.05	935,694.80	1,303,092.85
Equipment	$ 485,722.00	91,477.03	274,531.41	366,008.44
Site Acquisition	$ 352,981.00	352,981.00	-	352,981.00
Contingency	$ -	$ -	$ -	$ -
Total Expenditures:	$ 2,252,401.00	$ 878,963.17	$ 1,221,926.21	$ 2,100,889.38
Revenues over (under) expenditures	$ (2,252,401.00)	$ (878,963.17)	$ (1,221,811.23)	$ (2,100,774.40)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	$ -	$ -	$ -	$ -
Capital Reserve Fund	2,252,401.00	2,252,401.00	-	2,252,401.00
General Fund	-	-	-	-
Total Other financing sources:	$2,252,401.00	$ 2,252,401.00	$ -	$ 2,252,401.00
Revenues and other financing sources over expenditures and other uses	$ -	$ 1,373,437.83	$ (1,221,811.23)	$ 151,626.60
Fund Balance beginning of year, July 1			$ 1,373,437.83	
Fund Balance end of year, June 30			$ 151,626.60	



JACKSON COUNTY EMERGENCY OPERATIONS CENTER AND 911 CALL CENTER




Jackson County
Emergency Operations Center
2014
Board of Commissioners
2014
Walter J. Debnam, Chairman
Doug L. Cody
Charles R. Elders
Vicki J. Greene
Mark R. Jones
Mahaley Odell Thompson, Architect
Sylva, NC
Western Builders Inc., General Contractor
Sylva, NC
EMERGENCY
OPERATIONS
CENTER
TRAINING
ROOM

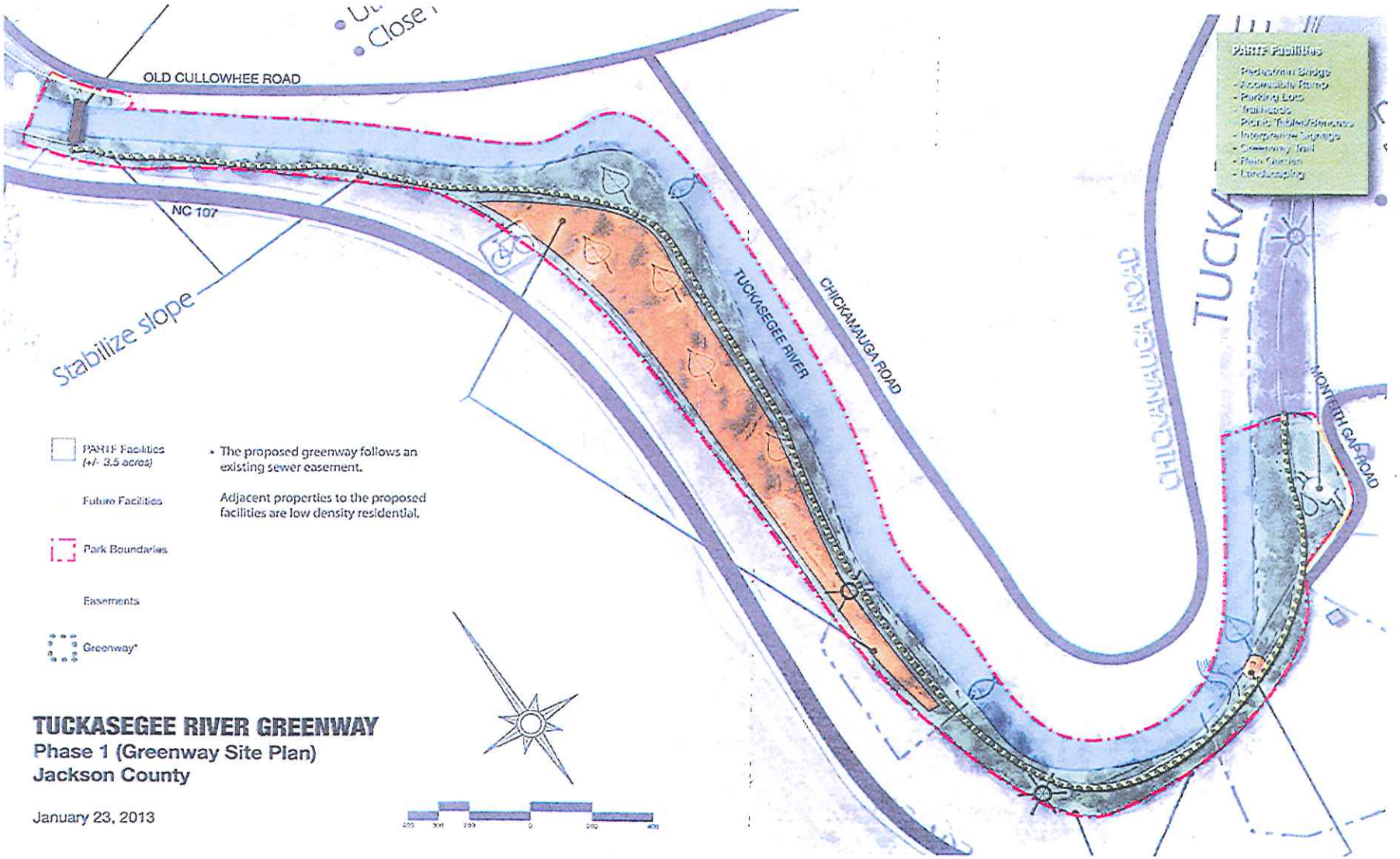


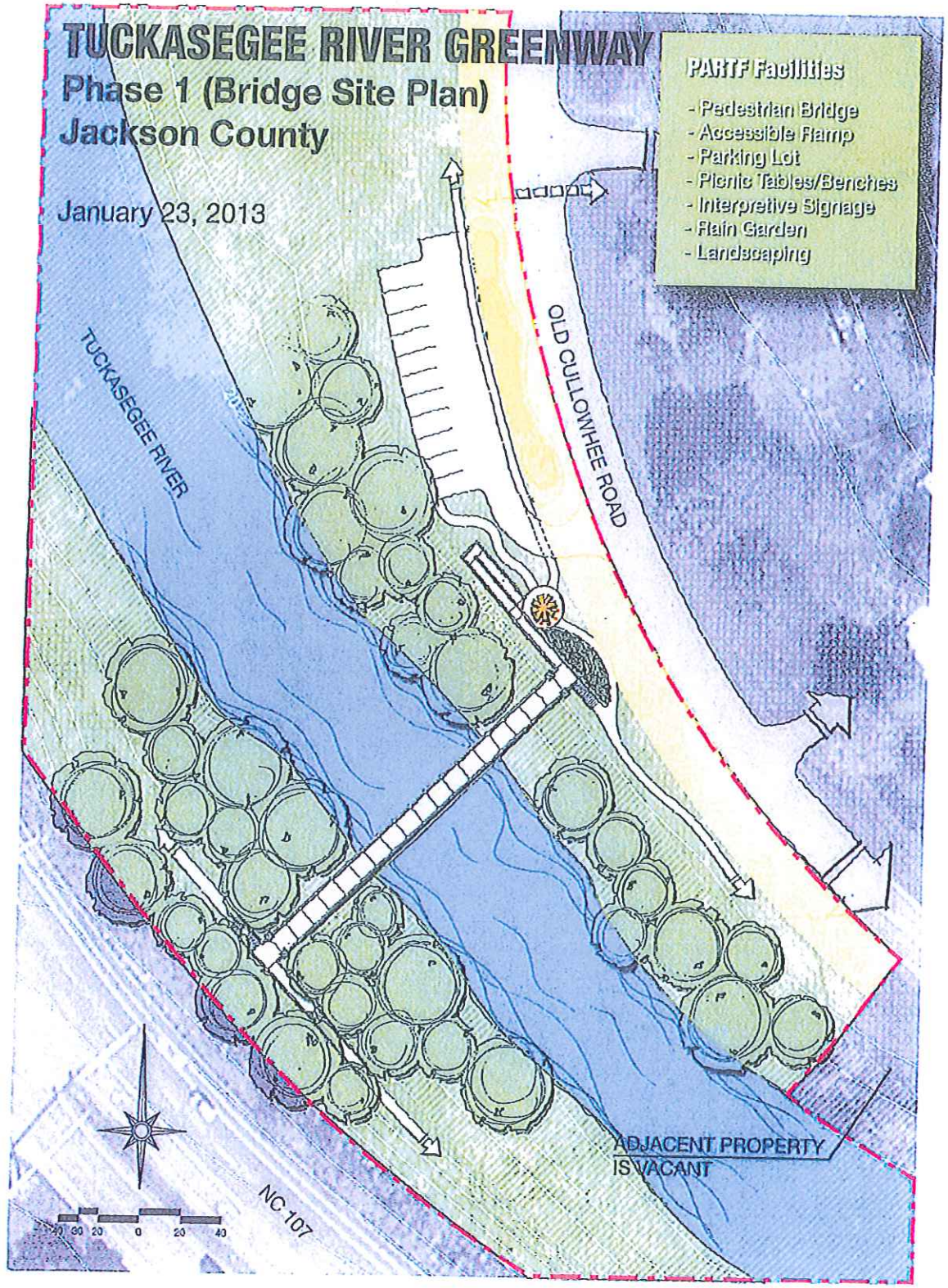


911 CALL CENTER



GREENWAY PROJECT FUND 47				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through May 31, 2015				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
NC Department of Transportation	$ 20,000.00	$ -	$ -	$ -
PARTF Grant	$ 435,000.00	$ -	$ -	$ -
Total Revenues:	$ 455,000.00	$ -	$ -	$ -
Expenditures:				
Engineering Fees	$ 65,000.00	$ 30,482.00	$ 17,850.00	$ 48,332.00
Construction Cost-Trails	$ 333,325.00	$ 224,711.82	$ 173,700.36	$ 398,412.18
Construction Cost-Pedestrain Bridge	$ 641,675.00	$ -		
Contingency	$ 15,000.00	$ -	$ -	$ -
Total Expenditures:	$ 1,055,000.00	$ 255,193.82	$ 191,550.36	$ 446,744.18
Revenues over (under) expenditures	$ (600,000.00)	$ (255,193.82)	$ (191,550.36)	$ (446,744.18)
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund	$ -	$ -	$ -	$ -
Conservation Preservation Fund	$ 600,000.00	$ 600,000.00	$ -	$ 600,000.00
Total Other financing sources:	$600,000.00	$ 600,000.00	$ -	$ 600,000.00
Revenues and other financing sources over expenditures and other uses	$ -	$ 344,806.18	$ (191,550.36)	$ 153,255.82
Fund Balance beginning of year, July 1			$ 344,806.18	
Fund Balance end of year, June 30			$ 153,255.82	


OLD CULLOWHEE ROAD
NC 107
Stabilize slope
TUCKASEGEE RIVER
CHICKAMAUGA ROAD
MONTEITH GAP ROAD
PARTF Facilities
(+/- 3.5 acres)
Future Facilities
Park Boundaries
Easements
Greenway*
* The proposed greenway follows an existing sewer easement.
Adjacent properties to the proposed facilities are low density residential.
TUCKASEGEE RIVER GREENWAY
Phase 1 (Greenway Site Plan)
Jackson County
January 23, 2013



PARTF Facilities *(+/- 1 acre)*

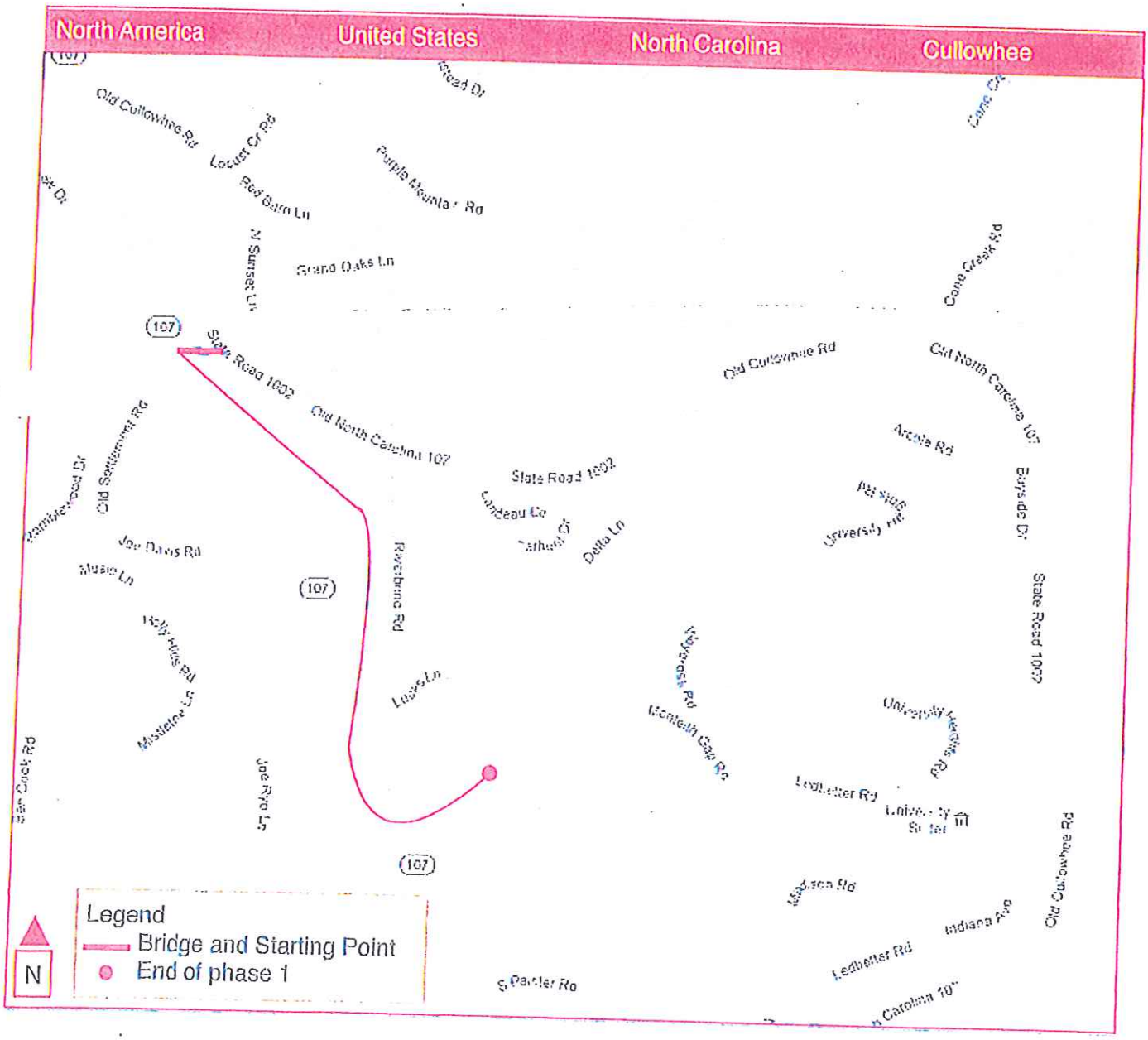
Park Boundaries

Future Facilities

Easements

Site Vicinity Map

Tuckasegee River Greenway Phase 1
Jackson County
Start: Old Cullowhee Road End: Monteith Gap Road
Cullowhee, N.C.
Latitude/Longitude
35 Degrees 19'45"N 83 Degrees 11'32"W



Enterprise Funds

- Economic Development Fund 64
- Solid Waste Fund 65
- Green Energy Fund 66
- Airport Authority Fund 78

ECONOMIC DEVELOPMENT FUND 64

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
REVENUE									
64-3492-360-01	540 BROADCASTING INTERE	100.00	2,834.00	-	2,834.00	2,498.00	2,498.00	2,498.00	-11.86%
64-3492-360-02	540 BROADCASTING PRINCI	19,360.00	16,626.00	14,519.46	2,106.54	19,460.00	19,460.00	19,460.00	17.05%
64-3492-530-03	SALE OF RECYCLED METAL	11,527.00	-	120.00	(120.00)	200.00	200.00	200.00	
64-3492-840-00	DONATIONS	-	-	150.00	(150.00)	-	-	-	
64-3492-860-01	RENTS-SUNRISE SUN-RIP T	21,090.00	21,090.00	17,574.50	3,515.50	21,090.00	21,090.00	21,090.00	0.00%
64-3492-860-07	RENTS-ELECTROLUBE	2,250.00	-	-	-	-	-	-	
64-3492-860-08	RENTS-CONSOLIDATED METC	4,000.00	48,000.00	40,000.00	8,000.00	48,000.00	48,000.00	48,000.00	0.00%
DEPARTMENT TOTAL REVENUE		$ 58,327.00	$ 88,550.00	$ 72,363.96	$ 16,186.04	$ 91,248.00	$ 91,248.00	$ 91,248.00	3.05%
EXPENSE									
64-4920-331-00	UTILITIES	1,520.00	1,600.00	1,397.65	202.35	1,600.00	1,600.00	1,600.00	0.00%
64-4920-351-00	REPAIRS & MAINTENANCE	15,620.00	43,900.00	11,200.16	31,524.84	69,648.00	69,648.00	69,648.00	58.65%
64-4920-454-00	INSURANCE	20,000.00	20,000.00	20,000.00	-	20,000.00	20,000.00	20,000.00	0.00%
64-4920-550-00	CAPITAL OUTLAY	3,410.00	3,250.00	3,222.00	28.00	-	-	-	-100.00%
64-4920-699-00	CONTRACTED SERVICES	17,777.00	19,800.00	19,800.00	-	-	-	-	-100.00%
DEPARTMENT TOTAL EXPENSE		$ 58,327.00	$ 88,550.00	$ 55,619.81	$ 31,755.19	$ 91,248.00	$ 91,248.00	$ 91,248.00	3.05%
TOTAL ECONOMIC DEVELOPMENT FUND 64		$ -	$ -	$ 16,744.15	$ (15,569.15)	$ -	$ -	$ -	

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
SOLID WASTE FUND 65									
REVENUE									
65-3472-410-00	SOLID WASTE FEES-CURREN	1,780,703.00	1,799,926.00	1,756,413.56	43,512.44	1,799,926.00	1,799,926.00	1,799,926.00	0.00%
65-3472-410-02	SOLID WASTE FEES-PRIOR	65,000.00	90,000.00	81,172.58	8,827.42	90,000.00	90,000.00	90,000.00	0.00%
65-3472-410-03	C&D TIPPING FEES	486,400.00	475,000.00	444,777.32	30,222.68	485,000.00	505,000.00	505,000.00	6.32%
65-3472-410-04	MSW TIPPING FEE	506,700.00	522,000.00	429,597.11	92,402.89	550,000.00	550,000.00	550,000.00	5.36%
65-3472-410-05	PRIVATE HAULER PERMIT F	2,850.00	1,800.00	1,800.00	-	2,000.00	2,000.00	2,000.00	11.11%
65-3472-410-06	LCID TIPPING FEES	28,650.00	34,000.00	34,329.71	(329.71)	35,000.00	35,000.00	35,000.00	2.94%
65-3472-410-07	C&D TIPPING FEE-CASHIER	44,000.00	45,000.00	35,831.04	9,168.96	44,000.00	44,000.00	44,000.00	-2.22%
65-3472-410-08	MSW TIPPING FEE-CASHIER	20,000.00	20,000.00	12,132.48	7,867.52	20,000.00	20,000.00	20,000.00	0.00%
65-3472-410-09	NC SOLID WASTE DISPOSAL	28,000.00	28,000.00	15,376.35	12,623.65	28,000.00	28,000.00	28,000.00	0.00%
65-3472-420-00	SCRAP TIRE FEE	55,000.00	48,000.00	25,797.43	22,202.57	45,450.00	45,450.00	45,450.00	-5.31%
65-3472-420-01	WHITE GOODS TAX	12,400.00	-	-	-	13,000.00	13,000.00	13,000.00	
65-3472-420-02	ST. OF NC/RECYCLING ASS	10,160.00	-	-	-	-	-	-	
65-3472-420-04	ELECTRONICS TAX	3,000.00	2,700.00	3,143.99	(443.99)	2,800.00	2,800.00	2,800.00	3.70%
65-3472-494-01	LANDFILL INTEREST	34,000.00	34,000.00	23,175.18	10,824.82	34,000.00	34,000.00	34,000.00	0.00%
65-3472-530-01	SALE OF MULCH	7,900.00	5,500.00	3,110.00	2,390.00	5,000.00	5,000.00	5,000.00	-9.09%
65-3472-530-02	SALE OF RECYCLED MATERI	74,850.00	72,000.00	71,670.58	329.42	65,000.00	70,000.00	70,000.00	-2.78%
65-3472-530-03	SALE OF RECYCLED METAL	58,250.00	40,000.00	33,694.88	6,305.12	42,000.00	42,000.00	42,000.00	5.00%
DEPARTMENT TOTAL REVENUE		$ 3,217,863.00	$ 3,217,926.00	$ 2,972,022.21	$ 245,903.79	$ 3,261,176.00	$ 3,286,176.00	$ 3,286,176.00	2.12%
TRANSFER STATION OPERATION									
65-4720-121-00	SALARIES & WAGES	255,132.00	255,598.20	211,404.51	44,193.69	263,083.00	263,083.00	263,083.00	2.93%
65-4720-181-00	SOCIAL SECURITY CONTRIB	15,038.00	15,847.88	12,367.20	3,480.68	16,312.00	16,312.00	16,312.00	2.93%
65-4720-182-00	RETIREMENT EXPENSE	20,582.00	18,041.00	14,915.71	3,125.29	18,600.00	18,600.00	18,600.00	3.10%
65-4720-183-00	HOSPITALIZATION INSURAN	59,819.00	66,723.00	50,067.55	16,655.45	78,226.00	78,226.00	78,226.00	17.24%
65-4720-183-01	RETIREE INSURANCE	6,967.00	16,239.00	-	16,239.00	16,239.00	13,334.00	13,334.00	-17.89%
65-4720-185-00	UNEMPLOYMENT INSURANCE	7,410.00	7,410.00	878.54	6,531.46	1,816.00	1,816.00	1,816.00	-75.49%
65-4720-186-00	WORKMAN'S COMPENSATION	15,220.00	15,220.00	14,801.45	418.55	15,220.00	8,528.00	8,528.00	-43.97%
65-4720-187-00	MEDICARE TAX	3,517.00	3,706.32	2,892.31	814.01	3,815.00	3,815.00	3,815.00	2.93%
65-4720-213-00	UNIFORMS	6,800.00	4,000.00	2,057.39	1,942.61	3,000.00	3,000.00	3,000.00	-25.00%
65-4720-250-00	VEHICLE SUPPLIES	22,500.00	19,533.60	11,948.36	5,670.14	18,000.00	18,000.00	18,000.00	-7.85%
65-4720-260-00	OFFICE SUPPLIES AND MAT	8,500.00	8,500.00	3,941.95	4,484.35	5,000.00	4,995.00	4,995.00	-41.24%
65-4720-311-00	TRAVEL	1,500.00	1,500.00	342.00	1,158.00	1,500.00	1,500.00	1,500.00	0.00%
65-4720-321-00	TELEPHONE CHARGES	11,000.00	11,000.00	7,999.45	3,000.55	10,000.00	10,000.00	10,000.00	-9.09%
65-4720-325-00	POSTAGE	7,100.00	7,000.00	6,753.92	246.08	8,500.00	8,500.00	8,500.00	21.43%
65-4720-331-00	UTILITIES	36,500.00	36,500.00	25,308.19	11,191.81	36,500.00	36,500.00	36,500.00	0.00%

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
65-4720-340-00	CLOSURE & POST-CLOSURE	50,000.00	28,000.00	7,434.15	20,565.85	18,000.00	18,000.00	18,000.00	-35.71%
65-4720-340-01	NCDENR PERMIT FEES	1,750.00	1,750.00	1,750.00	-	1,750.00	1,750.00	1,750.00	0.00%
65-4720-352-00	REPAIRS & MAINT EQUIPME	18,518.00	23,400.00	23,461.64	(61.64)	25,000.00	25,000.00	25,000.00	6.84%
65-4720-353-00	REPAIRS & MAINTENANCE-F	35,000.00	13,573.00	7,325.01	6,247.99	29,200.00	29,200.00	29,200.00	115.13%
65-4720-393-00	CONTRACTED SERVICES	5,000.00	5,000.00	2,546.18	2,453.82	4,000.00	4,000.00	4,000.00	-20.00%
65-4720-393-04	CONTRACTED SERV/BRUSH G	20,300.00	18,000.00	17,840.80	-	20,000.00	20,000.00	20,000.00	11.11%
65-4720-395-00	OPERATOR CERTIFICATION	2,800.00	2,500.00	920.00	1,580.00	2,500.00	2,500.00	2,500.00	0.00%
65-4720-439-00	EQUIPMENT LEASE	13,433.00	23,027.00	17,269.92	5,757.08	13,433.00	13,433.00	13,433.00	-41.66%
65-4720-440-02	TIRE DISPOSAL COST	48,000.00	41,000.00	37,214.98	-	45,450.00	45,450.00	45,450.00	10.85%
65-4720-440-03	ELECTRONIC RECYLING COS	18,320.00	15,000.00	3,932.24	-	15,000.00	15,000.00	15,000.00	0.00%
65-4720-452-00	INSURANCE-VEHICLE	4,500.00	4,500.00	4,500.00	-	4,500.00	4,500.00	4,500.00	0.00%
65-4720-454-00	INSURANCE-PROFESSIONAL	2,500.00	2,500.00	-	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
65-4720-550-00	CAPITAL OUTLAY-EQUIPMEN	13,036.00	-	-	-	25,000.00	25,000.00	25,000.00	
65-4720-580-03	SCALES REPAIRS	3,150.00	2,000.00	586.50	1,413.50	2,000.00	2,000.00	2,000.00	0.00%
65-4720-699-03	RECYCLING TRANSPORT FEE	68,650.00	65,000.00	53,981.00	-	70,000.00	70,000.00	70,000.00	7.69%
TOTAL TRANSFER STATION OPERATION		$ 782,542.00	$ 732,069.00	$ 544,440.95	$ 159,608.27	$ 774,144.00	$ 764,542.00	$ 764,542.00	4.44%
SRC OPERATION									
65-4721-260-00	OFFICE SUPPLIES AND MAT	6,000.00	4,000.00	561.15	3,438.85	4,000.00	4,000.00	4,000.00	0.00%
65-4721-353-00	REPAIRS & MAINT FACILIT	18,000.00	18,366.00	1,093.86	17,272.14	20,000.00	20,000.00	20,000.00	8.90%
65-4721-411-00	GLENVILLE SRC LEASE	12,000.00	12,000.00	11,000.00	1,000.00	12,000.00	12,000.00	12,000.00	0.00%
65-4721-411-01	SOCO GAP LEASE	1,500.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
65-4721-411-02	TUCKASEGEE LEASE	849.00	900.00	874.18	25.82	901.00	901.00	901.00	0.11%
65-4721-430-00	GDS EQUIPMENT LEASE	84,240.00	84,240.00	66,234.00	-	96,456.00	96,456.00	96,456.00	14.50%
65-4721-550-00	CAPITAL OUTLAY-EQUIPMEN	1,500.00	-	-	-	-	9,597.00	9,597.00	
65-4721-699-00	GDS SERVICE CONTRACT	818,405.00	845,000.00	600,219.56	-	808,770.00	808,770.00	808,770.00	-4.29%
65-4721-699-02	MSW TIPPING FEES	583,830.00	612,360.00	477,946.11	-	628,000.00	628,000.00	628,000.00	2.55%
65-4721-699-03	MSW TRANSPORT FEES	522,000.00	550,000.00	474,947.50	-	600,000.00	600,000.00	600,000.00	9.09%
65-4721-699-04	CONTRACTED SERVICE-TOIL	6,500.00	6,500.00	4,851.60	43.20	6,500.00	6,500.00	6,500.00	0.00%
65-4721-699-06	MISC CONTRACTED SERVICE	2,200.00	1,200.00	266.00	934.00	1,200.00	1,200.00	1,200.00	0.00%
TOTAL SRC OPERATION		$ 2,057,024.00	$ 2,136,066.00	$ 1,639,493.96	$ 22,714.01	$ 2,179,327.00	$ 2,188,924.00	$ 2,188,924.00	2.47%
DILLSBORO LANDFILL MONITORING									
65-4722-595-00	LANDFILL GAS MONITORING	5,070.00	6,000.00	4,310.41	-	6,000.00	6,000.00	6,000.00	0.00%
65-4722-595-01	WATER QUALITY MONITORIN	25,566.00	24,000.00	21,682.71	-	31,500.00	31,500.00	31,500.00	31.25%
65-4722-595-02	GROUNDWATER INVESTIGATI	8,309.00	8,200.00	-	8,200.00	4,000.00	4,000.00	4,000.00	-51.22%
TOTAL DILLSBORO LANDFILL MONITORING		$ 38,945.00	$ 38,200.00	$ 25,993.12	$ 8,200.00	$ 41,500.00	$ 41,500.00	$ 41,500.00	8.64%
MISC SOLID WASTE MANAGEMENT TASKS									
65-4724-399-01	CONSULTING & ENGINEERIN	18,700.00	20,000.00	6,160.00	13,840.00	5,178.00	5,178.00	5,178.00	-74.11%
TOTAL MISC SOLID WASTE MANAGEMENT TASKS		$ 18,700.00	$ 20,000.00	$ 6,160.00	$ 13,840.00	$ 5,178.00	$ 5,178.00	$ 5,178.00	-74.11%

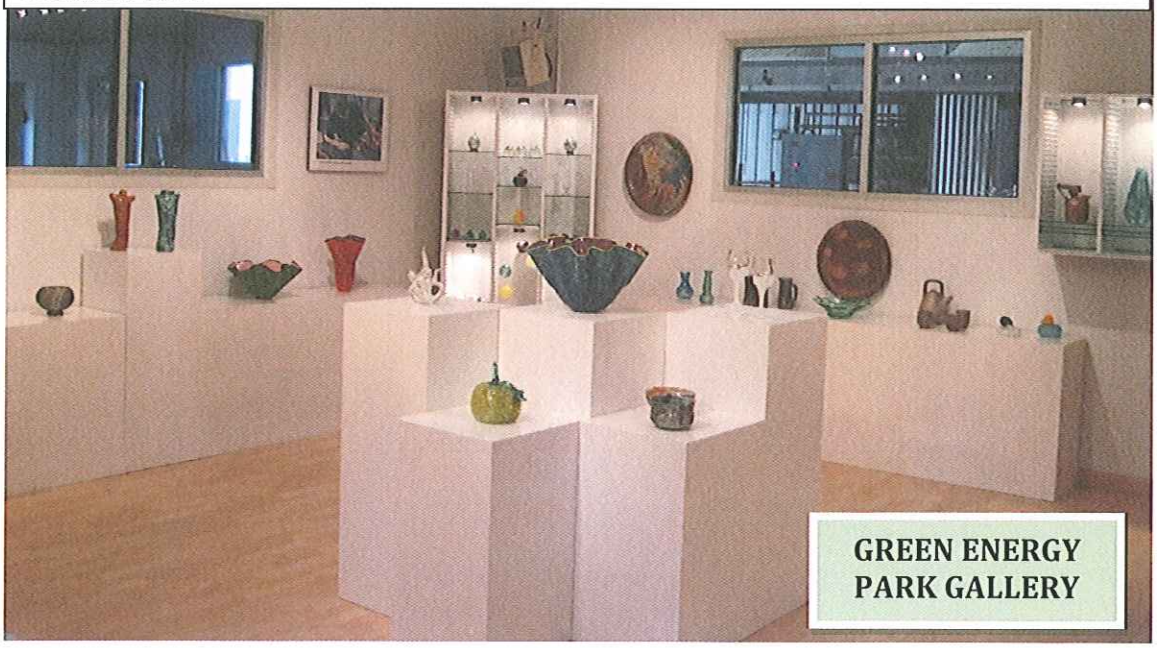
JACKSON COUNTY APPROVED BUDGET FY 2015-2016

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
DEBT SERVICE									
65-9100-710-00	PRINCIPAL PAYMENTS	234,600.62	234,601.00	234,600.62	0.38	234,601.00	234,601.00	234,601.00	0.00%
65-9100-710-01	INTEREST PAYMENTS	62,550.38	56,990.00	56,990.35	(0.35)	51,431.00	51,431.00	51,431.00	-9.75%
65-9100-710-03	LEASE FOR LOADER	23,501.00	-	-	-	-	-	-	
TOTAL DEBT SERVICE		$ 320,652.00	$ 291,591.00	$ 291,590.97	$ 0.03	$ 286,032.00	$ 286,032.00	$ 286,032.00	-1.91%
DEPARTMENT TOTAL EXPENSE		**$ 3,217,863.00**	**$ 3,217,926.00**	**$ 2,507,679.00**	**$ 204,362.31**	**$ 3,286,181.00**	**$ 3,286,176.00**	**$ 3,286,176.00**	**2.12%**
TOTAL SOLID WASTE FUND 65		$ -	$ -	**$ 464,343.21**	**$ 41,541.48**	**$ (25,005.00)**	$ -	$ -	

JACKSON COUNTY GREEN ENERGY PARK



Jackson County Green Energy Park captures methane gas from the old Dillsboro landfill, and then uses that gas for a variety of energy-intensive crafts and agriculture efforts. Since its inception, the JCGEP has worked to provide a model of success for other communities seeking to manage landfill gas or tackle other energy issues in an economically-viable and environmentally-conscious fashion. To date the JCGEP has realized many important milestones: rehabilitation of an old trash transfer station into modern studio spaces and an art gallery; installation of an extensive glassblowing facility; construction and operation of 7,500 square feet of heated greenhouse space; completion of the world's only blacksmith studio fired with landfill gas; successful testing of a bronze and aluminum foundry; and construction of a wood-fired anagama ceramics kiln.



GREEN ENERGY PARK GALLERY



GLASS ARTIST WORKING



FRESHLY FIRED POTS

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
GREEN ENERGY FUND 66									
REVENUE									
66-3325-350-07	SALES & USE TAX REFUND	-	3,334.00	3,333.28	0.72	-	-	-	-100.00%
66-3472-330-00	GENERAL FUND CONTRIBUTI	134,439.00	134,439.00	134,439.00	-	178,461.00	178,461.00	178,461.00	32.74%
66-3472-360-07	CONSERVATION FUND GRANT	10,500.00	-	-	-	-	-	-	
66-3834-410-00	RENTS	10,950.00	3,000.00	1,476.60	1,523.40	5,000.00	5,000.00	5,000.00	66.67%
66-3834-530-02	GALLERY COMMISSION	-	500.00	-	500.00	1,500.00	1,500.00	1,500.00	200.00%
66-3834-840-00	DONATIONS	405.00	1,000.00	164.24	835.76	150.00	150.00	150.00	-85.00%
66-3834-890-01	REGISTRATION FEES	3,245.00	5,558.00	4,635.00	923.00	4,000.00	4,000.00	4,000.00	-28.03%
DEPARTMENT TOTAL REVENUE		$ 159,539.00	$ 147,831.00	$ 144,048.12	$ 3,782.88	$ 189,111.00	$ 189,111.00	$ 189,111.00	27.92%
EXPENSE									
66-4723-121-00	SALARIES & WAGES	65,918.00	66,962.15	59,241.43	7,720.72	94,898.00	96,584.00	96,584.00	44.24%
66-4723-181-00	SOCIAL SECURITY CONTRIB	3,747.00	4,152.36	3,354.69	797.67	5,884.00	5,988.00	5,988.00	44.21%
66-4723-182-00	RETIREMENT EXPENSE	4,661.00	4,731.00	4,184.62	546.38	6,705.00	6,828.00	6,828.00	44.32%
66-4723-183-00	HOSPITALIZATION INSURAN	9,203.00	9,203.00	8,141.08	1,061.92	27,607.00	9,203.00	9,203.00	0.00%
66-4723-185-00	UNEMPLOYMENT INSURANCE	-	217.00	217.00	-	280.00	496.00	496.00	128.57%
66-4723-186-00	WORKMAN'S COMPENSATION	1,303.00	1,303.00	1,267.17	35.83	1,387.00	1,859.00	1,859.00	42.67%
66-4723-187-00	MEDICARE TAX	876.00	971.79	784.63	187.16	1,375.00	1,401.00	1,401.00	44.17%
66-4723-260-00	OFFICE SUPPLIES	1,897.00	1,232.00	1,222.82	9.18	2,000.00	2,000.00	2,000.00	62.34%
66-4723-260-01	CLASS SUPPLIES	6,500.00	4,000.00	2,981.55	1,018.45	6,000.00	6,000.00	6,000.00	50.00%
66-4723-260-02	GREENHOUSE SUPPLIES	15.00	255.00	255.00	-	-	-	-	-100.00%
66-4723-260-03	BLACKSMITH SUPPLIES	600.00	900.00	-	900.00	1,000.00	1,000.00	1,000.00	11.11%
66-4723-311-00	TRAVEL	783.00	1,241.70	92.51	1,149.19	1,500.00	1,500.00	1,500.00	20.80%
66-4723-321-00	TELEPHONE	3,000.00	3,000.00	2,220.32	779.68	2,000.00	2,000.00	2,000.00	-33.33%
66-4723-325-00	POSTAGE	250.00	150.00	136.77	13.23	175.00	175.00	175.00	16.67%
66-4723-331-00	UTILITIES	9,750.00	8,934.00	7,595.28	1,338.72	7,000.00	7,000.00	7,000.00	-21.65%
66-4723-340-00	ADVERTISING & PRINTING	3,200.00	2,000.00	1,908.75	91.25	3,000.00	3,000.00	3,000.00	50.00%
66-4723-352-00	REPAIRS & MAINT EQUIPME	18,124.00	16,000.00	15,167.02	832.98	12,000.00	12,000.00	12,000.00	-25.00%
66-4723-371-00	MARKETING	-	35.00	35.00	-	-	-	-	-100.00%
66-4723-399-00	CONTRACTED SERVICES	15,000.00	17,435.00	8,944.69	0.31	12,000.00	27,777.00	27,777.00	59.32%
66-4723-399-04	DISPOSAL FEES	1,200.00	465.00	463.03	1.97	1,000.00	1,000.00	1,000.00	115.05%
66-4723-399-05	SPECIAL EVENTS	2,712.00	2,683.00	1,989.00	694.00	3,000.00	3,000.00	3,000.00	11.82%
66-4723-491-00	DUES & SUBSCRIPTIONS	300.00	90.00	90.00	-	300.00	300.00	300.00	233.33%
66-4723-550-00	CAPITAL OUTLAY	-	1,290.00	1,288.58	1.42	-	-	-	-100.00%
66-4723-699-00	CONTRACTED SERVICES-CNE	10,500.00	580.00	576.53	3.47	-	-	-	-100.00%
DEPARTMENT TOTAL EXPENSE		$ 159,539.00	$ 147,831.00	$ 122,157.47	$ 17,183.53	$ 189,111.00	$ 189,111.00	$ 189,111.00	27.92%
TOTAL GREEN ENERGY FUND 66		$ -	$ -	$ 21,890.65	$ (13,400.65)	$ -	$ -	$ -	

ACCOUNT	DESCRIPTION	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 ACTUAL	FY 2014-2015 REMAINING	FY 2015-2016 REQUESTED	FY 2015-2016 RECOMMENDED	FY 2015-2016 APPROVED	% INC/DEC
AIRPORT AUTHORITY FUND 78									
REVENUE									
78-3325-350-07	SALES TAX REFUND	3,125.00	-	-	-	-	-	-	
78-3453-230-02	NCDOT DIV OF AVIATION 3	89,954.00	-	-	-	-	-	-	
78-3453-510-00	FUEL SALES	22,552.00	20,500.00	12,452.95	8,047.05	20,500.00	20,500.00	20,500.00	0.00%
78-3453-530-00	US CELLUAR	14,768.00	14,768.00	11,921.90	2,846.10	14,768.00	14,768.00	14,768.00	0.00%
78-3453-860-00	HANGAR/TIE DOWN RENTALS	23,375.00	23,000.00	18,441.44	4,558.56	23,000.00	23,000.00	23,000.00	0.00%
78-3981-000-11	TRANSFER FROM GENERAL F	31,000.00	31,000.00	31,000.00	-	31,000.00	31,000.00	31,000.00	0.00%
DEPARTMENT TOTAL REVENUE		$ 184,774.00	$ 89,268.00	$ 73,816.29	$ 15,451.71	$ 89,268.00	$ 89,268.00	$ 89,268.00	0.00%
EXPENSE									
78-4530-190-00	COUNTY ADM SERVICES	14,500.00	14,000.00	-	14,000.00	14,000.00	14,000.00	14,000.00	0.00%
78-4530-192-00	LEGAL	-	2,000.00	-	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
78-4530-199-00	PROFESSIONAL SERVICES	-	6,718.00	-	6,718.00	6,718.00	6,718.00	6,718.00	0.00%
78-4530-260-00	SUPPLIES	2,000.00	2,000.00	918.46	1,081.54	2,000.00	2,000.00	2,000.00	0.00%
78-4530-299-00	MISCELLANEOUS	410.00	1,500.00	388.00	1,112.00	1,500.00	1,500.00	1,500.00	0.00%
78-4530-311-00	TRAVEL	4,000.00	4,000.00	1,700.82	2,299.18	4,000.00	4,000.00	4,000.00	0.00%
78-4530-321-00	TELEPHONE	1,800.00	2,000.00	1,888.44	111.56	2,000.00	2,000.00	2,000.00	0.00%
78-4530-325-00	POSTAGE	50.00	50.00	-	50.00	50.00	50.00	50.00	0.00%
78-4530-330-00	UTILITIES	4,500.00	4,500.00	3,664.21	835.79	4,500.00	4,500.00	4,500.00	0.00%
78-4530-332-00	FUEL PURCHASES	16,950.00	18,000.00	12,844.11	5,155.89	18,000.00	18,000.00	18,000.00	0.00%
78-4530-351-00	REPAIRS	3,500.00	13,600.00	6,029.24	7,570.76	13,600.00	13,600.00	13,600.00	0.00%
78-4530-359-00	MAINTENANCE/GROUNDS MAI	2,000.00	3,200.00	3,106.54	93.46	3,200.00	3,200.00	3,200.00	0.00%
78-4530-370-00	ADVERTISING & PROMOTION	2,500.00	2,500.00	-	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
78-4530-451-00	INSURANCE	9,000.00	6,000.00	4,750.00	1,250.00	6,000.00	6,000.00	6,000.00	0.00%
78-4530-550-00	CAPITAL OUTLAY EQUIPMEN	-	2,000.00	897.50	1,102.50	2,000.00	2,000.00	2,000.00	0.00%
78-4530-699-00	CONTRACTED SERVICES	99,894.00	7,200.00	3,600.00	3,600.00	7,200.00	7,200.00	7,200.00	0.00%
78-4532-199-00	ENIGINEERING BASIC SERV	23,670.00	-	-	-	-	-	-	
DEPARTMENT TOTAL EXPENSE		$ 184,774.00	$ 89,268.00	$ 39,787.32	$ 49,480.68	$ 89,268.00	$ 89,268.00	$ 89,268.00	0.00%
TOTAL AIRPORT FUND 78		$ -	$ -	$ 34,028.97	$ (34,028.97)	$ -	$ -	$ -	