

Jackson County, North Carolina

Approved Budget

July 1, 2018 – June 30, 2019

Adopted this the 18th day of June, 2018

Don Adams, County Manager
Darlene Fox, Finance Director



JACKSON COUNTY
FY 2018-2019 APPROVED BUDGET
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JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2018-2019



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, 2018 and ending June 30, 2019 in accordance with the following summary and its schedules:

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 64,975,209
Education Capital Reserve Fund	1,444,986
Capital Reserve Fund	1,000,500
School Capital Reserve Fund	296,369
Emergency Telephone Fund	477,471
Economic Development Fund	152,731
Revaluation Fund	350,500
Community Development Fund	10,644
Law Enforcement Fund	30,000
Conservation Preservation Rec Fund	500,000
Fire Service District Tax Fund	1,212,634
Debt Service Fund	3,929,531
Economic Development Revolving Loan Fund	1,716
Economic Development Fund	121,550
Solid Waste Enterprise Fund	3,850,846
Green Energy Park Enterprise Fund	203,419
Airport Authority Fund	<u>749,845</u>
Subtotal Budget	\$ 79,307,951
Less: Interfund Transfers	<u>(7,636,577)</u>
TOTAL BUDGET:	<u>\$ 71,671,374</u>

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

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
Governing Body	263,613
Administration	310,002
Human Resources	178,192
Finance	673,904
Tax Collections	298,346
Tax Administration	751,822
GIS/Mapping	164,289
Legal	318,174
Court Facilities	55,340
Elections	491,292
Register of Deeds	471,374
Central Services	187,000
Computer Information Services	610,698
Public Works	4,336,390
Professional Services	40,000
Sheriff	4,949,767
Jail	2,102,713
Sheriff-Grants	70,750
Emergency Management	1,086,344
Fire	1,526,218
Code Enforcement	1,349,050
Ambulance/Rescue Squad	2,903,066
Transportation-Administration	195,808
Transportation-Operating Expenses	575,982
Transportation-Capital Outlay	218,761
Transportation-Elderly Disabilities Grant	226,353
Airport Authority	31,000
Forestry	80,552
Planning	363,618
Community Development	210,007
Cooperative Extension	177,152
Conservation	178,755
Human Services	100,000
Health Services	4,826,641
Other Services-Vaya	123,081
Alcohol	5,115
Social Services-Administration	4,848,396
Social Services-Other Services	3,673,640
Social Services-Indian Reservation	368,573
Department On Aging	637,646
Emergency Food & Shelter	11,871
Congregate & Home Del. Meals	420,384
Adult Day Care	121,252

Senior Center	22,000
Veteran's Service	110,326
Youth Services	152,699
Senior Citizens Services	37,947
Other Human Services	229,154
Public Schools-Current Operations	7,670,646
Public Schools-Capital Outlay	1,331,200
Community College-Current Operations	2,003,898
Community College-Capital Outlay	704,125
Library	1,221,117
Recreation	1,045,234
Swimming Pool	135,765
Recreation Center-Cullowhee	317,282
Cashiers Recreation	342,660
Cashiers Swimming Pool	39,818
Recreation Center-Cashiers-Glenville	305,935
Arts	10,000
Transfers To Other Funds	7,799,847
Contingency	962,625
TOTAL:	\$ 64,975,209

Section 3: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing General Fund appropriations:
Code: 11-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Prior Year Taxes	750,000
Prior Year Taxes-MV	750
Ad Valorem Taxes	33,582,265
Motor Vehicle Tax	200
Vehicle Rental Taxes	22,000
NCVTS-Vehicle Tax	1,315,430
Penalties & Interest	350,000
NCVTS-Interest	7,000
Collection Fees	5,500
Video Programming Distribution	72,500
TVA-Recreation	750
Payment in Lieu of Taxes	115,872
Nantahala Forest	128,000
Medicaid Hold Harmless	946,248
Tax Refund-Sales & Use Tax-Art 39	5,779,942
Tax Refund-Schools Art 40 40%	1,299,034
Tax Refund-General Art 40 60%	2,045,841
Tax Refund-Schools Art 42 60%	1,767,252
Tax Refund-General Art 42 40%	1,080,879
Tax Refund-General Art 46	1,444,986

Sales & Use Tax Refund	52,500
Juvenile Crime Prevention	102,902
Land Records/Internet Fees	1,750
Road Sign Fees	1,800
Community Watch Signs	500
Town of Sylva Fees	25,000
Town of Webster Fees	1,450
Town of Dillsboro Fees	2,000
Town of Forest Hills Fees	600
Cell Tower Application Fees	20,000
Cashiers Permit Fees	3,500
Subdivision Review Fees	8,500
441 Corridor Fees	750
Cullowhee Fees	1,000
Court Facility Fees	54,840
Court Facility Fees Interest	500
Election Fees	4,660
Telephone Charges	42,000
Civil Process Fees-In state	55,000
Civil Process Fees-OFS	5,000
D.A.R.E. Program	6,000
Sheriff's Fees	40,000
Officer's Fees-Courts	21,610
Restitution	1,200
Gun Permits	5,000
Civil Process Fees-Courts	13,500
Sheriff-Work Release	12,500
Concealed Handgun Permits	27,500
School Resource Officer-BOE,SCC	406,244
NC Gov Highway Safety Grant	20,000
Governor's Crime Commission Grant	24,500
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	20,000
Sheriff-Misc	3,000
Commissary Fees	64,925
Unclaimed Property Sale	25,000
Forfeiture-Public School	3,334
Inmate Phone Service	34,800
Net Motion-Town of Sylva	5,903
Jail Fees-Courts	25,000
Inmate Housing Fees	2,500
Statewide Misd Confinement	73,000
Emergency Management	39,590
Fire Marshal Fees-Notice of Violation	500

Donations-Fire Prevention	325
Building Inspection Fees	425,000
Homeowners Recovery Fund	750
ABC Permit Fee	2,500
Erosion Control Fees	30,000
Erosion Control Penalty	300
Land Development Fees	35,000
Mobile Home Park Fees	200
Floodplain Permit Fees	2,500
Fire Inspection Fees	8,500
Ambulance Fees-GCRS	240,000
Section 18 Administration	153,672
Section 18 Capital	196,884
NC DOT 18-ED-060 Elderly	87,500
NC DOT 18-ED-060 Capital	45,475
NC DOT 18-ED-060 Macon	2,527
Older American Act Title III	18,552
Donations-Cost Share TI	1,300
Public Fares	8,000
Nursing/Rest Home Fees	350
Trolley Fares	9,000
Elderly 5310 Fares	13,000
Employment Fares	4,000
Program Income	1,000
NC DOT-ROAP Employment	11,619
NC DOT-ROAP EDTAP	62,618
NC DOT-RGP	70,784
Contracts-DSS Medical Transportation	58,000
Contracts-Vocational Rehab	3,000
Safe Roads Act	4,000
Conservation Education	500
Equipment Rental	1,000
State of NC-Soil and Water Tech Asst	33,563
Soil Conservation-Matching Share	4,600
Duke Energy	7,993
Vaccine Fees	130,000
General Aid To Counties	80,363
Health Promotion	36,174
Sports Exams	1,000
Child Exams	1,000
SafeKids	2,500
Great Smokies-BCCCP Grant	4,850
Diaper Drive	300
Breast & Cervical Cancer Program.	22,950
WiseWoman Project	5,400
WIC Program	161,114
BF Peer Counselor	7,806
Maternal Health	57,982

Child Health	11,052
Family Planning	118,654
Other Receipts-Family Planning	7,500
Car Seat Safety Program	2,000
Local Prenatal Support	15,000
Local Perinatal Support	2,500
Other Receipts-Comprehensive	90,000
Child Services Coordination	3,450
CSC CC4C	72,000
Breastfeeding Promotion	7,582
Immunization Action Program	9,014
School Health Nurse Program	50,000
Environmental Health Fees	150,000
Food & Lodging Fees	12,000
Well Inspection Fees	35,000
Pool Inspection Fees	7,500
EH Water Samples	10,500
Comm/Non-Community Water Supply	28,000
Animal Adoption Fees	15,000
Animal Clinic Fees	1,500
Animal Shelter Donations	1,500
Ancillary Services	45,000
PCM Medical Asst Program	80,117
Local Title XIX Family Planning	15,000
Bioterrorism	27,168
Adolescent Pregnancy	75,000
Viral Hepatitis Prevention	67,642
STD Meds	894
Communicable Disease	10,514
Smart Start	119,000
Cost Settlement Funds	75,000
County Wellness Clinic	194,462
Community Garden Donations	1,800
TANF	3,859
Women's Health Services	8,218
Child Fatality	363
Tuberculosis	2,398
TB Medications	540
HIV	500
Community Garden-Sale of Tshirts	200
Active Routes to School	100,000
State-Federal Administration	2,314,294
Medicaid Payback	12,000
Special Assistance Refund	2,100
IV-D Fees	6,000
IV-D Collections	10,000
IV-D Incentive	23,301
IV-E Foster Care	240,270

WAFFA Payback	500
State Foster Care	97,638
Adoption Assistance	32,400
Adoption Fees	800
Crisis Intervention	151,945
LINKS	14,631
Duke Energy	11,900
Sale of Equipment	400
NC Health Choice Fees	10,000
Special Child Adoption	67,330
Transportation Reimbursement	215,000
Helping Each Member Cope	9,714
Progress Energy Neighbor	1,655
DCD Child Care Subsidy	2,139,509
Low Income Energy Assistance	151,945
Administration State-Federal	206,833
Transportation Reimbursement	44,240
Medicaid Payback	2,000
WAFFA Payback	500
State-Federal IV-E Foster Care	80,000
State Foster Care	35,000
Home & Community Care Block	201,558
Meals-Donations and Fees	20,000
Animal Meal Donations	100
Liquid Supplements	1,500
Meals-Private Pay	2,500
Project Care-Donations & Fees	4,500
Community Resource Conn	2,250
Cashiers Senior Center	9,000
Senior Center General Purchase	10,878
Aging Donations	3,000
SHIP/Senior Care	5,220
Adult Day Care-DSS	8,500
Adult Day Care-Client Donation	9,500
Adult Day Care-Meal Donation	1,000
Emergency Food / Shelter	6,763
Adult Day Care-CACFP	3,000
Dining Room Rental	3,000
Emergency Food & Shelter	11,258
Senior Center	17,200
Veteran's Service	2,175
Lottery Proceeds	237,832
Town of Sylva-Pool	15,000
Town of Sylva-Pool Capital	38,050
Community Foundation	15,000
Miscellaneous Revenues	2,000
Swimming Pool Admission	43,000
Swim Lessons	2,700

Swimming Pool Reimbursement	9,000
Special Trips	2,000
Recreation-Special Projects	3,500
Adult Leagues	3,200
Women's Volleyball	1,600
Co-Rec Volleyball	1,600
Church Volleyball	1,400
Youth Volleyball	3,400
Church Softball	3,375
Adult Basketball	2,800
Summer Basketball	2,000
Tennis	2,500
Youth Soccer	40,000
Youth Basketball	11,000
Sandlot Baseball	1,000
Road Races	4,000
Leisure Programs	19,000
Day Camps	42,000
Andrews Park	34,000
Shelter Rental	6,000
Fee/Charges	1,000
Challenger Soccer Camp	500
Ski Lessons	9,500
Family Funday	1,000
Pumpkin Patch	900
Recreation Center Fees	165,000
Cashiers Recreation Center Fees	145,000
Cashiers Swimming Pool Fees	6,500
Personal Trainer Fees	28,000
Cashiers Personal Trainer Fees	25,000
Swimming Pool Concessions	11,000
Park Concessions	7,000
Donations	9,500
Donations-Greenways	1,500
Donations-Cashiers	3,500
Cashiers Well Service Fees	13,500
Register of Deeds-Revenues	450,000
Register of Deeds-Receipts	350,000
Register of Deeds-Marriage License	7,000
Register of Deeds-Technology	28,000
R.O.D.-Rev-Conveyance Tax Adm	9,500
Investment Earnings	240,000
Copy Machine	34,500
Fax Machine/Copies	500
Rents	52,210
Tower Rent-Skyfi	1,400
Vending Machines	2,000
Vending-Well at Work	500

Sale of Fixed Assets	30,000
ABC Distribution-Law Enforcement	20,000
ABC Distribution-General	240,000
ABC Distribution-Rehabilitation	21,500
ABC License Fees	4,600
Beer and Wine Tax Distribution	165,000
Other Miscellaneous Revenue	28,000
TTA Administration	38,250
Airport Administration	14,500
Fund Balance	469,150
TOTAL:	\$ 64,975,209

Section 4: That for said fiscal year there is hereby appropriated out of the Education Capital Reserve Fund the following:
Code: 19-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Designated for Future Approp.	1,444,986
TOTAL:	\$ 1,444,986

Section 5: It is estimated that the following Education Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Education Capital Reserve Fund appropriations:
Code: 19-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	1,444,986
TOTAL:	\$ 1,444,986

Section 6: That for said fiscal year there is hereby appropriated out of the Capital Reserve Fund the following:
Code: 20-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Designated for Future Approp.	1,000,500
TOTAL:	\$ 1,000,500

Section 7: It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Capital Reserve Fund appropriations:
Code: 20-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	500
Transfer from General Fund	1,000,000
TOTAL:	\$ 1,000,500

Section 8: That for said fiscal year there is hereby appropriated out of the School Capital Reserve Fund the following:
Code: 21-5000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
School Capital Reserve	296,369
TOTAL:	\$ 296,369

Section 9: It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing School Capital Reserve Fund appropriations:
Code: 21-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	296,369
TOTAL:	\$ 296,369

Section 10: That for said fiscal year there is hereby appropriated out of the Emergency Telephone Fund the following:
Code: 22-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Implementation Services	146,656
Social Security Contribution	9,093
Retirement Expense	11,483
Hospitalization Insurance	26,610
Unemployment Insurance	578
Workman's Compensation	2,645
Medicare Tax	2,127
Supplies	2,250
Travel	1,500
Telephone	99,000
Repairs & Maintenance Equipment	13,951
Training	2,550
Lease	10,000
Capital Outlay	34,995
Contracted Services	114,033
TOTAL:	\$ 477,471

Section 11: It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Emergency Telephone Fund appropriations:
Code: 22-3000

<u>SOURCES</u>	<u>AMOUNT</u>
State of NC 911	444,694

Fund Balance	32,777
TOTAL:	\$ 477,471

Section 12: That for said fiscal year there is hereby appropriated out of the Economic Development Fund the following:
Code: 23-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Salaries & Wages	78,381
Social Security Contribution	4,860
Retirement	6,137
Hospitalization Insurance	10,644
Unemployment Insurance	231
Workman's Compensations Ins	262
Medicare Tax	1,137
Vehicle Supplies	1,000
Office Supplies	500
Travel	6,804
Telephone	1,200
Postage	175
Marketing	5,500
Insurance	200
Insurance-Vehicle	1,500
Dues and Subscriptions	1,200
Contracted Services	12,500
Loans, Grants, Dev, Cap Improvement	15,000
Sponsorships	5,500
TOTAL:	\$ 152,731

Section 13: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Economic Development Fund appropriations:
Code: 23-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	300
Transfer from General Fund	100,000
Fund Balance	52,431
TOTAL:	\$ 152,731

Section 14: That for said fiscal year there is hereby appropriated out of the Real Property Revaluation Fund the following:
Code: 25-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Salaries & Wages	133,047
Board of E&R Expense	1,250

Social Security Contribution	8,249
Retirement Expense	10,418
Hospitalization Insurance	37,254
Retiree Insurance	11,031
Unemployment Compensation	809
Workman's Compensation	2,732
Medicare Tax	1,929
Vehicle Supplies	4,000
Office Supplies	3,000
Travel	2,430
Telephone	2,000
Postage	900
Repairs & Maint Equipment	1,000
Repairs & Maint Vehicles	1,500
Software Maint & License	4,850
Contracted Services	67,500
Revaluation Expense	44,801
Insurance-Vehicle	3,000
Capital Outlay	8,800
TOTAL:	\$ 350,500

Section 15: It is estimated that the following Real Property Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Real Property Revaluation Fund appropriations:
Code: 25-3000

<u>SOURCES</u>	<u>AMOUNT</u>
General Fund Contribution	350,500
TOTAL:	\$ 350,500

Section 16: That for said fiscal year there is hereby appropriated out of the Community Development Grant Fund the following:
Code: 26-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Retiree Insurance	10,644
TOTAL:	\$ 10,644

Section 17: It is estimated that the following Community Development Grant Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Community Development Grant Fund appropriations:
Code: 26-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Fund Balance	10,644
TOTAL:	\$ 10,644

Section 18: That for said fiscal year there is hereby appropriated out of the Law Enforcement

Fund the following:

Code: 27-4000

EXPENDITURES

Capital Outlay

TOTAL:

APPROPRIATIONS

30,000

\$ 30,000

Section 19: It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Law Enforcement Fund appropriations:

Code: 27-3000

SOURCES

Federal Forfeitures

Fund Balance

TOTAL:

AMOUNT

10,000

20,000

\$ 30,000

Section 20: That for said fiscal year there is hereby appropriated out of the Conservation Preservation

Recreation Fund the following:

Code: 28-4000

EXPENDITURES

Conservation Preservation

Recreation Improvements

TOTAL:

APPROPRIATIONS

216,300

283,700

\$ 500,000

Section 21: It is estimated that the following Conservation Preservation Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Conservation Preservation Recreation Fund appropriations:

Code: 28-3000

SOURCES

Transfer from General Fund

TOTAL:

AMOUNT

500,000

\$ 500,000

Section 22: That for said fiscal year there is hereby appropriated out of the Fire Service District Tax

Fund the following:

Code: 29-4000

EXPENDITURES

Cashiers-Glenville Fire

Highlands Fire

Designated for Future

TOTAL:

APPROPRIATIONS

1,156,816

50,000

5,818

\$ 1,212,634

Section 23: It is estimated that the following Fire Service District Tax Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Fire Service District Tax Fund appropriations:
Code: 29-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Cashiers Prior Year Tax	10,500
Highlands Prior Year Tax	500
Fire Tax-Cashiers-Glenville Fire Service District	1,116,204
Fire Tax-Highlands Fire Service District	69,505
Cashiers NCVTS Fire Tax	12,115
Highlands NCVTS Fire Tax	160
Cashiers Penalty & Interest	3,500
Highlands Penalty & Interest	150
TOTAL:	\$ 1,212,634

Section 24: That for said fiscal year there is hereby appropriated out of the Debt Service Fund the following:
Code: 30-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Cashiers Library Principal	263,989
Cashiers/Webster Principal	442,754
Aging Facility Principal	278,067
Jackson Library/SCC Principal	686,364
Cashiers Library Interest	12,830
Cashiers/Webster Interest	41,210
Aging Facility Interest	33,139
Jackson Library/SCC Interest	106,816
Fairview K Principal	217,580
SMH #4 Principal	369,838
SMH Gym, Fine Arts, BR Locker Principal	666,667
School Maintenance-QZAB	600,000
Fairview K Interest	20,252
SMH #4 Interest	17,975
SMH Gym, Fine Arts, BR Locker Interest	172,050
TOTAL:	\$ 3,929,531

Section 25: It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Debt Service Fund appropriations:
Code: 30-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	3,929,531
TOTAL:	\$ 3,929,531

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

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Balsamwest-Town of Sylva	258
Reserve of Economic Development	1,458
	<u>\$ 1,716</u>

Section 27: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Economic Development Fund appropriations:
Code: 42-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Balsamwest Principal	516
Investment Earnings	1,200
TOTAL:	<u>\$ 1,716</u>

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

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Utilities	1,500
Repairs & Maintenance	100,050
Insurance	20,000
TOTAL:	<u>\$ 121,550</u>

Section 29: It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Economic Development Fund appropriations:
Code: 64-3000

<u>SOURCES</u>	<u>AMOUNT</u>
540 Broadcasting Interest	1,450
540 Broadcasting Principal	18,010
Rents-Sunrise Sun-Pip Tomatoes	21,090
Rents-Consolidated Metco, Inc.	66,000
Rents-Thomas Valley Growers	15,000
TOTAL:	<u>\$ 121,550</u>

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

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Transfer Station Operations	1,046,007
SRC Operations	2,462,000
Dillsboro Landfill Monitoring	58,487
Misc. Solid Waste Management Tasks	15,000
Debt Service	269,352
TOTAL:	\$ 3,850,846

Section 31: It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Solid Waste Fund appropriations:
Code: 65-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste Disposal Fees	1,920,000
Solid Waste Disposal Fees-Prior Year	60,000
Construction & Demolition Tipping Fees	620,000
MSW Disposal Fees	680,000
Private Hauler Fees	2,550
LCID Tipping Fees	40,000
C&D Tipping Fees-Cashiers	65,000
MSW Tipping Fees-Cashiers	15,000
NC Solid Waste Disposal Tax	32,000
Scrap Tire Fee	55,000
White Goods Tax	10,000
Electronics Tax	3,400
Investment Earnings	802
Interest	24,000
Sale of Mulch	5,000
Sale of Recycled Materials	60,000
Sale of Recycled Metal	60,000
Fund Balance	198,094
TOTAL:	\$ 3,850,846

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

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Salaries & Wages	102,771
Social Security Contribution	6,372
Retirement Expense	8,047
Hospitalization Insurance	10,644
Unemployment Insurance	462
Workman's Compensation	2,240
Medicare Tax	1,490

Office Supplies	2,500
Class Supplies	9,743
Blacksmith Supplies	2,000
Travel	3,000
Telephone	1,500
Postage	350
Utilities	8,000
Advertising & Printing	8,000
Repairs & Maint Building	1,000
Repairs & Maint-Gas System	4,000
Repairs & Maint-Glass System	3,000
Repairs & Maint-Metal System	2,000
Repairs & Maint-KILNS	1,500
Repairs & Maint-Vehicle	250
Contracted Services-Gas System	5,700
Contracted Services-Electric	750
Contracted Services	11,000
Disposal Fees	750
Special Events	6,000
Dues & Subscriptions	350
TOTAL:	\$ 203,419

Section 33: It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Green Energy Park Fund appropriations:
Code: 66-3000

<u>SOURCE</u>	<u>AMOUNT</u>
General Fund Contribution	178,461
Rents	12,458
Gallery Commission	2,000
Donations	500
Registration Fees	10,000
TOTAL:	\$ 203,419

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

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
County Administration	14,000
Legal	2,000
Supplies	1,500
Miscellaneous	1,500
Travel	4,000
Telephone	2,500
Postage	50
Utilities	4,500

Fuel Purchases	20,000
Repairs	20,255
Maintenance/Grounds Maintenance	5,000
Advertising & Promotion	1,000
Insurance	9,114
Contracted Services	124,426
Fuel Farm Construction	540,000
TOTAL:	\$ 749,845

Section 35: It is estimated that the following Airport Authority Fund Revenues will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing Airport Authority Fund appropriations:
Code: 78-3000

<u>SOURCE</u>	<u>AMOUNT</u>
NC DOT Div of Aviation	630,626
Fuel Sales	26,000
US Cellular	14,768
T-Mobile	18,000
Skyfi	1,450
WCQS Lease	1
Hanger/Tie Down Rentals	23,000
Miscellaneous	5,000
Transfer from General Fund	31,000
TOTAL:	\$ 749,845

Section 36: That for said fiscal year the tax rate is hereby set at \$.38 per \$100.00 valuation of property listed for taxes as of January 1, 2018. This rate is based on a total valuation of real, personal, and utility property for the purpose of taxation of \$9,042,707,534 and an estimated collection rate of 97.73%. Motor vehicle total valuation is estimated at \$346,166,007 with an estimated collection rate of 99.29%.

Section 37: That for said fiscal year the tax rate is hereby set at \$.0233 per \$100 valuation for the Cashiers Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$4,901,845,832 and an estimated collection rate of 97.73%,

Section 38: That for said fiscal year the tax rate is hereby set at \$.0254 per \$100 valuation for the Highlands Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$279,997,550 and an estimated collection rate of 97.73%,

Section 39 The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2018, and ending June 30, 2019, 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 40: 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 41: 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 42: 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 43: 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 44: 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 45: 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 46: Pursuant to G.S. 18B-805(c)(3), subsection (h), ABC distributions for education shall fund the DARE program to provide education on alcohol or substance abuse.

Section 47: 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, 2018.



ATTEST:

(SEAL)

Angela M. Winchester
Angela M. Winchester, Clerk to Board

A handwritten signature in black ink, appearing to read "Brian Thomas McMahan".

Brian Thomas McMahan, Chairman
Jackson County Board of Commissioners

A handwritten signature in black ink, appearing to read "Boyce Deitz".

Boyce Deitz, Commissioner

A handwritten signature in black ink, appearing to read "Charles Elders".

Charles Elders, Commissioner

A handwritten signature in black ink, appearing to read "Mickey Luker".

Mickey Luker, Commissioner

A handwritten signature in black ink, appearing to read "Ron Mau".

Ron Mau, Commissioner



JACKSON COUNTY ADMINISTRATION

County Manager: Don Adams

401 Grindstaff Cove Road, Suite A-207, Sylva, North Carolina 28779

Phone: 828-631-2295 • FAX: 828-631-2208

Email: donadams@jacksonnc.org

JACKSON COUNTY County Manager's Fiscal Year 2018-2019 Budget Message

May 21, 2018

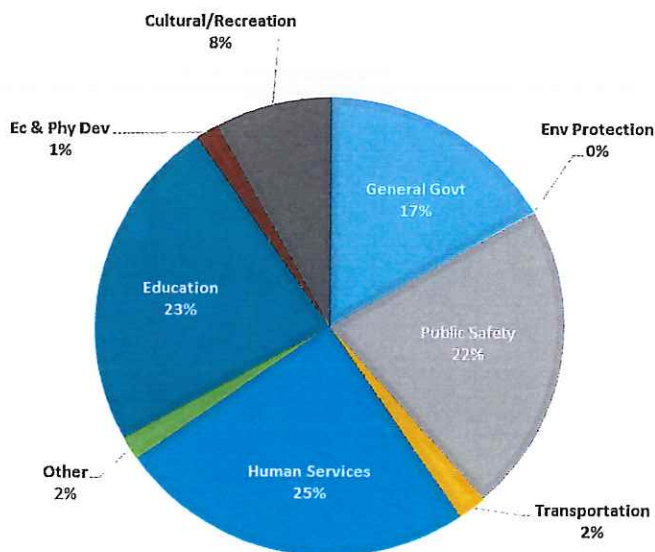
Jackson County Commissioners,

The proposed Fiscal Year (FY) 2018-19 Annual Budget for Jackson County is in the amount of \$64,506,059. This proposal constitutes an approximate increase of 0.2% (\$124,744) over the FY 17-18 amended budget. The budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act, presenting appropriations by categories of expense and revenues by source. All proposals within the general fund are based upon a budget with a tax rate of \$0.38 per \$100 of value. This constitutes a tax increase of \$0.01 per \$100 of value over the current rate of \$0.37.

EXPENDITURES HIGHLIGHTS

The following pie charts illustrate Jackson County's proposed "Total Expenditures By Function" for the General Fund.

Total Expenditures By Function- \$64,506,059



CATEGORICAL OVERVIEW

PERSONNEL / INSURANCE

The proposed FY 18-19 budget contains personnel recommendations. The recommendations include:

1. Career Path Reinstatements (Year 2 of 2 Year Plan)
2. One step (2%) increase for all employees
3. Position adjustments and additions
4. Career Path Hiring Policy
5. Hospital / Dental Insurance Adjustments, Retiree Insurance Adjustments, Worker's Compensation, Liability Insurance

It is recommended that Jackson County continue the reinstatement of the career path program as recommended by a previously conducted salary study. Jackson County has implemented the first year of the plan in current FY 17-18. \$546,591 is budgeted to implement the 2nd year of the reinstatement plan.

It is also recommended that all employees move up one step in the current grade and step plan. This action is necessary to maintain the career path system. \$322,453 is budgeted to implement a one-step increase for all employees.

The following position adjustments and additions are recommended to be funded.

1. Reclassify Computer System Administrator II to Assistant IT Director
2. Reclassify Computer Support Technician I to Computer Support Technician II
3. Reclassify General Utility Worker III to Maintenance Mechanic II
4. Reclassify Maintenance Mechanic II to newly created HVAC Maintenance Mechanic position
5. Reclassify Office Processing Assistant III to Patient Relations Representative IV
6. Add one permanent part-time Community Social Services Assistant
7. Add one Human Service Director position
8. Reclassify Processing Assistant III to Processing Assistant IV
9. Reclassify Human Resources Aide to Community Social Services Assistant
10. Reclassify Processing Unit Supervisor to Information Processing Technician
11. Increase FTE of Project Care & Fire Coordinator from 62.5% to 72.5%
12. Reclassify Senior Center Coordinator up one grade
13. Add one full time recreation Programming Coordinator
14. Reclassify Three Road Deputies to School Resource Officers. (Associated with the proposed additional \$0.01)
15. Add one additional School Resource Officer (Associated with the proposed additional \$0.01)
16. Add on additional Juvenile Detective position (Associated with proposed additional \$0.01)

A new career path hiring policy is being requested and proposed. It is being requested that the County Manager be empowered to hire new employees with direct career path experience at a starting salary that matches their years of experience. It is proposed that restrictions be imposed onto this new policy and would include a management team to

review requests. Details of the proposed policy will be discussed further during the budget process.

Increased hospitalization / dental insurance premiums will cost an additional \$386,793. Retiree insurance costs will decrease by \$35,338. Worker's compensation insurance will increase by \$33,152. Liability insurance will increase by \$2,000.

CAPITAL & CAPITAL IMPROVEMENTS

There are capital and capital improvement needs in the amount of \$1,988,998 that should be addressed in FY 18-19. The recommendations are as follows:

Equipment: \$708,112

Highlights under this category include computers, servers, printers, software, phone systems, garage equipment, cleaning equipment, grounds maintenance equipment, security system for Department on Aging facility, recreation equipment, law enforcement rifle and taser replacements and emergency communication equipment. Note: Voting machines are not included in this proposed budget. It is recommended that the Board of Elections go through their selections process and present a request with an implementation timeline when they are ready.

Vehicles: \$578,186

Highlights under this category include \$246,000 to replace vehicles at the Sheriff's Office, \$41,401 for an Emergency Management vehicle, \$25,000 for a Code Enforcement vehicle, \$27,500 for a Social Services vehicle, \$27,000 for a Recreation vehicle and \$211,285 for two Transportation lift equipped vehicles and one Light Transit Vehicle / Bus (90% grant funded).

Improvements: - \$702,700

Highlights under this category include remodeling exercise room and adding handicap access button at Department on Aging; phased floor repair for DSS; roof replacement, water heater and fence enhancements for Jail; American Legion remodel, paving and various repairs at Andrews Park Campground; resurface tennis courts, lights on walking trail and renovate bathrooms / concessions at Mark Watson Park; roof replacement and general sight work at Cullowhee Recreation Center; create Masterplan and perform general upgrades at Cashiers complex; general playground, fencing and scoreboard upgrades at multiple recreation sites and update Masterplan and construct additional parking area for Greenway. NOTE: It is proposed that these projects be funded from three different sources - \$294,000 from General Fund, \$283,700 from CPR Fund and \$125,000 from Greenway Project Fund.

FY 2018-2022 FACILITY CAPITAL IMPROVEMENT PLAN

The adopted FY 2018-2022 Facility Capital Improvement Plan sets aside \$12,000,000 for three major facility projects: 1. Health Department 2. Animal Rescue Center 3. Justice

Center Renovations. It is anticipated that the Health Department will go out to bids in the first quarter of 2019. Design work will begin on the Animal Rescue Center in FY 18-19. Design work for the Justice Center Renovations will begin six months prior to the completion of the Health Department.

JACKSON COUNTY BOARD OF EDUCATION

Current Expense

It is proposed to allocate \$7,478,979 to the public schools for FY 18-19. This includes \$6,471,781 (2% increase - \$126,898) for current operations, \$141,928 for PILT (2% increase - \$2,783), \$439,665 (2% increase - \$8,621) in teacher supplements and \$425,605 for six additional school counselors (Associated with proposed additional \$0.01).

Capital

40% of the Article 40 (½ cent) sales tax and 60% of the Article 42 (½ cent) sales tax go to public schools for capital. In FY 18-19 the following items are proposed to be funded:

Capital Outlay:	\$235,000
Capital Outlay-Technology:	\$400,000
Capital Outlay – One to One:	\$320,700
Capital Outlay – Maintenance:	<u>\$375,500</u> – Preventive maintenance on roofs

Total \$1,331,200

There is also an additional \$857,056 unassigned as of 5/21/2018 and \$296,369 will be added next fiscal year, for a combined total of \$1,153,425 that will be available for other needs as approved by both the Jackson County Board of Commissioners and the Jackson County Board of Education.

SOUTHWESTERN COMMUNITY COLLEGE (SCC)

It is proposed to allocate \$2,003,898 to SCC in current operations for FY 18-19. This proposal constitutes a \$25,069 or 1.27% increase. The proposed general maintenance capital outlay appropriation is \$234,975 which is a 3% increase.

The approved FY 2018-2022 Facility Capital Improvement Plan authorized the construction of a 55,000 square foot Health Sciences Building at a total cost of \$19,844,294. Funding for the project comes from Article 46 Sales Tax proceeds. The Plan also anticipates borrowing \$10,000,000 in Fiscal Year 2018-2019. Debt service payments would also be funded from Article 46 Sales Tax proceeds.

JACKSON COUNTY LIBRARIES: FONTANA REGIONAL LIBRARY SYSTEM

It is proposed to allocate \$1,120,117 to the Fontana Regional Library System to operate both the Jackson County Library and the Albert Carlton Library. This proposal represents a \$21,963 or 2% increase.

OTHER APPROPRIATIONS

There are many agencies that have requested funds from Jackson County. I have divided these discussions into three categories: 1. Safety – Fire, Forestry, Rescue, EMS
2. Community Development Centers (CDC) & Non-Profits. 3. Contingencies

Safety – Fire, Forestry, Rescue, EMS

It is proposed that Cullowhee, Sylva, Canada, Savannah, Balsam and Qualla Volunteer Fire Departments and the Glenville – Cashiers & Jackson County Rescue Squads receive a 2% increase in allocation. It is proposed that the Forestry Service receive \$80,552 as requested in FY 18-19. This amount funds 100% of the cost for a smoke chaser's salary for an additional three months. An additional \$147,687 has been budgeted for the new Glenville – Cashiers Rescue Squad Building payment (Associated with proposed additional \$0.01). An additional \$190,949 has been budgeted to enable Harris EMS to provide 24 hour EMS service to the Qualla area (Associated with the proposed additional \$0.01).

CDC & Non-Profits

It is proposed that Community Development Center funding to all 14 centers remain at current FY 17-18 levels. It is proposed that funding to all non-profits remain at current FY 17-18 levels. No new non-profit programs have been recommended for funding in FY 18-19, with one exception. It is proposed that \$25,000 be allocated to the Nurse Family Partnership Program administered by Southwestern Child Development.

Contingencies

A contingency of \$183,446 is established as well and a reserve for salary adjustments and internships in the amount of \$25,000.

SUMMARY OF EXPENDITURES ASSOCIATED WITH PROPOSED ADDITIONAL \$0.01

All expenses to be funded with the proposed additional \$0.01 are associated with public school safety needs and other community safety needs. \$0.01 on the tax rate generates approximately \$918,361 in additional property tax revenues. The following summarizes the additional safety needs that can be met with additional revenues:

1.	Six new School Counselors:	\$425,605
2.	Four School Resource Officers:	\$190,044
3.	One Juvenile Detective:	\$ 51,267
4.	Glenville-Cashiers Rescue Squad Debt Service:	\$147,687
5.	<u>Harris EMS 24 Hour Qualla Coverage:</u>	<u>\$190,949</u>

TOTAL: \$1,005,552

One additional cent on the tax rate does not cover these expenses. The additional \$87,191 needed will come from the General Fund.

SPECIAL FUND HIGHLIGHTS

NOTE: These funds are separate operating entities from the general fund budget. The general fund budget includes transfers to some of these other funds in the amount of \$7,799,847 to support capital projects, recreation and conservation, debt service, the green energy park, economic development, revaluation and school capital reserve. There are additional personnel and capital recommendations in the following summaries.

SOLID WASTE ENTERPRISE FUND

The Solid Waste FY 18-19 proposed operating budget is \$3,850,846. This proposal constitutes an approximate decrease of 0.02% (\$898) under the current FY 17-18 amended budget. This enterprise fund is funded completely from fees collected for services. Employees within this Fund will have their career path reinstated if applicable and will receive a one-step (2%) pay increase. It is recommended to add one full time position - Solid Waste Reduction / Education Coordinator. \$109,000 is budgeted to purchase a new dump truck, slope mower and litter vacuum system. There are no other major operational changes proposed for FY 18-19.

EMERGENCY TELEPHONE (E911) FUND

The E911 FY18-19 proposed operating budget is 477,471. This proposal constitutes an approximate increase of 7.37% (\$32,777) over the current FY 17-18 amended budget. These operations are funded completely through E911 fees. Employees within this Fund will have their career path reinstated if applicable and will receive a one-step (2%) pay increase. There are no major operational changes proposed for FY 18-19.

REAL PROPERTY REVALUATION FUND

The proposed FY 18-19 revaluation operating budget is \$350,500. This proposal constitutes no increase over current year operations. Employees within this Fund will have their career path reinstated if applicable and receive a one-step (2%) pay increase. There are no major operational changes proposed for FY 18-19.

GREEN ENERGY FUND

The FY 18-19 proposed budget is \$203,419. This proposal constitutes almost level funding from current FY 17-18. Employees within this Fund will have their career path reinstated if applicable and receive a one-step (2%) pay increase. A Masterplan for the campus will be developed in FY 18-19. There are no other major operational changes proposed for FY 18-19.

ECONOMIC DEVELOPMENT FUND

The FY 18-19 proposed budget is \$152,731. This proposal constitutes an approximate increase of 1.21% (\$1,822) over the current FY 17-18 amended budget. The employee within this Fund will have their career path reinstated if applicable and receive a one-step (2%) pay increase. There are no major operational changes proposed for FY 18-19.

FIRE TAX FUND

This Fund includes both the Highlands Fire & Rescue Operations and the Cashiers-Glenville Volunteer Fire Department.

The Highlands Fire & Rescue proposed FY 18-19 budget is \$50,000. This proposal constitutes level funding from current FY 17-18. The current fire tax rate of \$0.0254 per \$100 value will provide the revenues necessary to cover expenses.

The Cashiers-Glenville Volunteer Fire Department proposed FY 18-19 budget is \$1,204,561. This proposal constitutes a 0.39% (\$45,000) increase over current FY 17-18 amended budget. Although this proposed increase is minimal, the current tax rate of \$0.0233 per \$100 value did not cover current FY 17-18 expenses. The fund lost approximately \$44,515 and now does not have a fund balance. A small tax increase to \$0.0243 per \$100 value will be needed to fund the requested FY 18-19 budget. This constitutes a tenth of a penny tax increase.

OTHER FUNDS

This category includes other funds such as the Capital Reserve Fund, School Capital Reserve Fund, Economic Development Fund (23, 42 & 64), Community Development Fund, Law Enforcement Fund, Conservation Preservation Recreation Fund, Debt Service Fund, Clean Water Revolving Fund, Airport Authority Fund and all active building funds.

FEE SCHEDULES

Jackson County operates many services that rely on fees to offset the cost of operations. These fee schedules apply to both general fund and other fund operations. The fee and rate schedule includes the following: 1. Mileage reimbursement rate 2. Hospital / Dental Insurance Rates, Recreation Center Fees and Charges, Pool Fees and Charges, Department on Aging-Heritage Room, Permitting and Code Enforcement Fees, Planning Fees, Health Department Fees and Solid Waste Fund Fees. It is recommended that adjustments be made to the following fee schedules

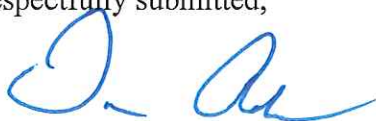
1. Hospital/ Dental Rates - Jackson County's contribution for employees will increase by 7.5%.
2. Mileage rate increase to IRS rate of .545 cents per mile.
3. Recreation-Increase to fitness center operations and Andrews Park Campground.
4. HD-Comprehensive Fee Schedule.
5. Department on Aging-Increase in housekeeping cost for Heritage Room.

CLOSING

The public hearing is scheduled for June 4, 2018 in regards to the proposed budget. The public will be able to examine the proposed budget on the County's website and hard copies will be available for inspections at the Administration and Finance Departments. The budget is tentatively scheduled to be approved at the regularly scheduled June 18, 2018 Commissioner's meeting after the Board has had an opportunity to make any final adjustments.

In closing, I would like to extend my appreciation to all County employees who work extremely hard to provide the necessary services that make Jackson County a great place to live. I also extend my thanks to the department heads, elected officials and other representatives for their cooperation in fashioning their budget requests to the required specifications and timelines. And last – but by no means least – I would like to thank Finance Director Darlene Fox and her staff for their tireless effort and attention to detail over the budget development process.

Respectfully submitted,



Don Adams
Jackson County Manager

FY 2018-2019 RECOMMENDED BUDGET CHANGES

Description	Revenues/Decreases	Expenditures/Increases
REVENUES		
Fund Balance Appropriation		
Fund Balance	\$ 469,150.00	
Southwestern Community College		
Facility Renovations		\$ 182,150.00
Shooting Range		\$ 287,000.00
Total Southwestern Comm College:		\$ 469,150.00
EXPENDITURES		
Fire		
Qualla Building Payment	\$ (62,382.00)	
Balsam Building Payment	\$ (57,131.00)	
Future Building Payments	\$ (29,748.00)	
	\$ (149,261.00)	
Ambulance/Rescue		
Harris EMS	\$ (25,736.00)	
Contingency-Capital Outlay	\$ (120,901.00)	
Contingency	\$ (10,066.00)	
Total Decreases:	\$ (305,964.00)	
Elections		
Travel		\$ 7,000.00
Sheriff		
2 Road Deputies with Benefits		\$ 95,023.00
Board of Education		
3 Teachers		\$ 191,667.00
Awake		\$ 5,274.00
United Christian Ministries		\$ 2,000.00
Community Table		\$ 5,000.00
Total Increases:		\$ 305,964.00



**JACKSON COUNTY
FY 2018 - 2019 APPROVED BUDGET**

GENERAL FUND	64,975,209
EDUCATION CAPITAL RESERVE FUND	1,444,986
CAPITAL RESERVE FUND	1,000,500
SCHOOL CAPITAL RESERVE FUND	296,369
EMERGENCY TELEPHONE FUND	477,471
ECONOMIC DEVELOPMENT FUND	152,731
REAL PROPERTY REVALUATION FUND	350,500
COMMUNITY DEVELOPMENT FUND	10,644
LAW ENFORCEMENT FUND	30,000
CONSERVATION/PRESERVATION/REC FUND	500,000
FIRE TAX FUND	1,260,539
DEBT SERVICE FUND	3,929,531
ECONOMIC DEVELOPMENT REVOLVING LOAN FUND	16,067
ECONOMIC DEVELOPMENT ENTERPRISE FUND	121,550
SOLID WASTE ENTERPRISE FUND	3,850,846
GREEN ENERGY PARK ENTERPRISE FUND	203,419
AIRPORT AUTHORITY FUND	<u>749,845</u>
SUBTOTAL BUDGET:	\$ 79,370,207
LESS INTERFUND TRANSFERS:	<u>(7,799,847)</u>
TOTAL BUDGET:	<u>\$ 71,570,360</u>



GENERAL FUND EXPENSE BY COUNTY SHARE - FY 2018-2019 BUDGET

Dept Code	Department	Expense	Revenue	County Share	County %
5911	Public Schools	\$ 9,001,846.00	\$ 1,331,200.00	\$ 7,670,646.00	85.21%
4310	Sheriff/Jail	\$ 7,123,230.00	\$ 976,766.00	\$ 6,146,464.00	86.29%
4240	Public Works	\$ 4,336,390.00		\$ 4,336,390.00	100.00%
5310	Social Services	\$ 8,522,036.00	\$ 5,513,332.00	\$ 3,008,704.00	35.30%
5110	Health	\$ 4,826,641.00	\$ 1,988,866.00	\$ 2,837,775.00	58.79%
4370	Ambulance/Rescue Squad	\$ 2,903,066.00	\$ 240,000.00	\$ 2,663,066.00	91.73%
9830	Debt Service	\$ 3,929,531.00	\$ 1,438,717.00	\$ 2,490,814.00	63.39%
5921	Community Colleges	\$ 2,708,023.00	\$ 469,150.00	\$ 2,238,873.00	82.68%
4340	Fire	\$ 1,526,218.00	\$ -	\$ 1,526,218.00	100.00%
6120	Recreation	\$ 2,186,694.00	\$ 724,025.00	\$ 1,462,669.00	66.89%
6110	Library	\$ 1,221,117.00	\$ -	\$ 1,221,117.00	100.00%
4330	Emergency Management	\$ 1,086,344.00	\$ 40,415.00	\$ 1,045,929.00	96.28%
9830	Capital Reserve	\$ 1,000,000.00	\$ -	\$ 1,000,000.00	100.00%
9900	Contingency	\$ 962,625.00	\$ -	\$ 962,625.00	100.00%
5390	Department on Aging	\$ 1,201,282.00	\$ 292,269.00	\$ 909,013.00	75.67%
4352	Code Enforcement	\$ 1,349,050.00	\$ 504,750.00	\$ 844,300.00	62.58%
4141	Tax Administration	\$ 751,822.00	\$ 1,750.00	\$ 750,072.00	99.77%
4130	Finance	\$ 673,904.00	\$ 52,750.00	\$ 621,154.00	92.17%
4210	Computer and Information	\$ 610,698.00	\$ -	\$ 610,698.00	100.00%
9830	Conservation/Pres/Rec	\$ 500,000.00	\$ -	\$ 500,000.00	100.00%
4170	Elections	\$ 491,292.00	\$ 4,660.00	\$ 486,632.00	99.05%
4520	Transportation	\$ 1,216,904.00	\$ 747,281.00	\$ 469,623.00	38.59%
9830	Real Property Revaluation	\$ 350,500.00	\$ -	\$ 350,500.00	100.00%
4150	Legal	\$ 318,174.00	\$ -	\$ 318,174.00	100.00%
4120	Administration	\$ 310,002.00	\$ -	\$ 310,002.00	100.00%
4910	Planning	\$ 363,618.00	\$ 62,800.00	\$ 300,818.00	82.73%
4140	Tax Collections	\$ 298,346.00	\$ -	\$ 298,346.00	100.00%
4110	Governing Body	\$ 263,613.00	\$ -	\$ 263,613.00	100.00%
5841	Other Human Services	\$ 229,154.00	\$ -	\$ 229,154.00	100.00%
4930	Community Development	\$ 210,007.00	\$ -	\$ 210,007.00	100.00%
9830	Green Energy	\$ 178,461.00	\$ -	\$ 178,461.00	100.00%
4125	Human Resources	\$ 178,192.00		\$ 178,192.00	100.00%
4960	Cooperative Extension	\$ 177,152.00	\$ 1,500.00	\$ 175,652.00	99.15%
4142	GIS/Mapping	\$ 164,289.00	\$ -	\$ 164,289.00	100.00%
4200	Central Services	\$ 187,000.00	\$ 35,000.00	\$ 152,000.00	81.28%
4960	Conservation	\$ 178,755.00	\$ 46,156.00	\$ 132,599.00	74.18%
5210	Vaya Health	\$ 123,081.00	\$ -	\$ 123,081.00	100.00%
5820	Veterans	\$ 110,326.00	\$ 2,175.00	\$ 108,151.00	98.03%
5100	Human Services	\$ 100,000.00	\$ -	\$ 100,000.00	100.00%
9830	Economic Development	\$ 100,000.00	\$ -	\$ 100,000.00	100.00%
4750	Cooperative Forestry Program	\$ 80,552.00	\$ -	\$ 80,552.00	100.00%
5830	Youth Services	\$ 152,699.00	\$ 102,902.00	\$ 49,797.00	32.61%
4263	Professional Services	\$ 40,000.00	\$ -	\$ 40,000.00	100.00%
5840	Senior Citizens Services	\$ 37,947.00	\$ -	\$ 37,947.00	100.00%
4530	Airport Authority	\$ 31,000.00	\$ -	\$ 31,000.00	100.00%
6151	Arts	\$ 10,000.00	\$ -	\$ 10,000.00	100.00%
5260	Alcohol	\$ 5,115.00	\$ -	\$ 5,115.00	100.00%
5391	Emergency Food & Shelter	\$ 11,871.00	\$ 11,258.00	\$ 613.00	5.16%
9830	Education Capital Reserve	\$ 1,444,986.00	\$ 1,444,986.00	\$ -	0.00%
5370	Social Services-Indian	\$ 368,573.00	\$ 368,573.00	\$ -	0.00%
9830	School Capital Reserve	\$ 296,369.00	\$ 296,369.00	\$ -	0.00%
4160	Court Facilities	\$ 55,340.00	\$ 55,340.00	\$ -	0.00%
3311	Payment in Lieu of Taxes	\$ -	\$ 115,872.00	\$ (115,872.00)	
3314	National Forest Timber	\$ -	\$ 128,000.00	\$ (128,000.00)	
4180	Register of Deeds	\$ 471,374.00	\$ 844,500.00	\$ (373,126.00)	-79.16%
3837	ABC Distribution	\$ -	\$ 451,100.00	\$ (451,100.00)	
3839	Miscellaneous	\$ -	\$ 744,192.00	\$ (744,192.00)	
3324	Medicaid Hold Harmless	\$ -	\$ 946,248.00	\$ (946,248.00)	
3325	Sales Tax	\$ -	\$ 8,959,162.00	\$ (8,959,162.00)	
3181	Ad valorem Tax Revenue	\$ -	\$ 36,033,145.00	\$ (36,033,145.00)	
	TOTAL GENERAL FUND:	\$ 64,975,209.00	\$ 64,975,209.00	\$ -	

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 Deitz, Elders, McMahan, Mau, and Luker

Chairman	Brian McMahan
District 1	Charles Elders
District 2	Boyce Deitz
District 3	Ron Mau
District 4	Mikey Luker

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 citizen's 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 24.8% from 2000 to 2015 and by 60.1% from 1990 to 2017. The County's rate of growth between 2000 and 2010 was the fastest of 16 western North Carolina counties. Between 2000 and 2017, the population density increased from 67.5 to 87.6 persons per square mile.

POPULATION										
CENSUS	1990	2000	2010	2011	2012	2013	2014	2015	2016	2017
Jackson County	26,846	33,124	40,271	40,274	40,679	41,055	40,989	41,338	42,268	42,973
Density (persons per sq.mile)	54.7	67.5	82.1	82.1	82.9	83.7	83.5	84.2	86.1	87.6

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 2017 Census		
	Jackson County	State
White	81.0%	61.3%
Black	2.5%	13.3%
Asian or Pacific Islander	1.0%	5.7%
American Indian	9.4%	1.3%
Hispanic Origin, any race	5.5%	17.8%
Other races	0.6%	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 \$21,903 (2016) compared to the State average of \$29,829 (2016). The unemployment rate in Jackson County is 5.0 percent (March 2018) versus the State average of 4.3 percent (March 2018).

Listed below are the ten largest employers in Jackson County

NAME	NUMBER OF EMPLOYEES	INDUSTRY
Western Carolina University	1888	Education
Harris Regional	796	Health Services
Jackson County Public Schools	610	Education
Aramark Campus, Inc.	499	Leisure and Hospitality
Jackson County	451	Public Administration
Wal-Mart Associates, Inc.	293	Trade, Transportation, Utilities
Southwestern Community College	268	Education
NC Department of Transportation	197	Public Administration
Ingles Markets, Inc.	160	Trade, Transportation, Utilities
Lowe's Companies	150	Trade, Transportation, Utilities



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.

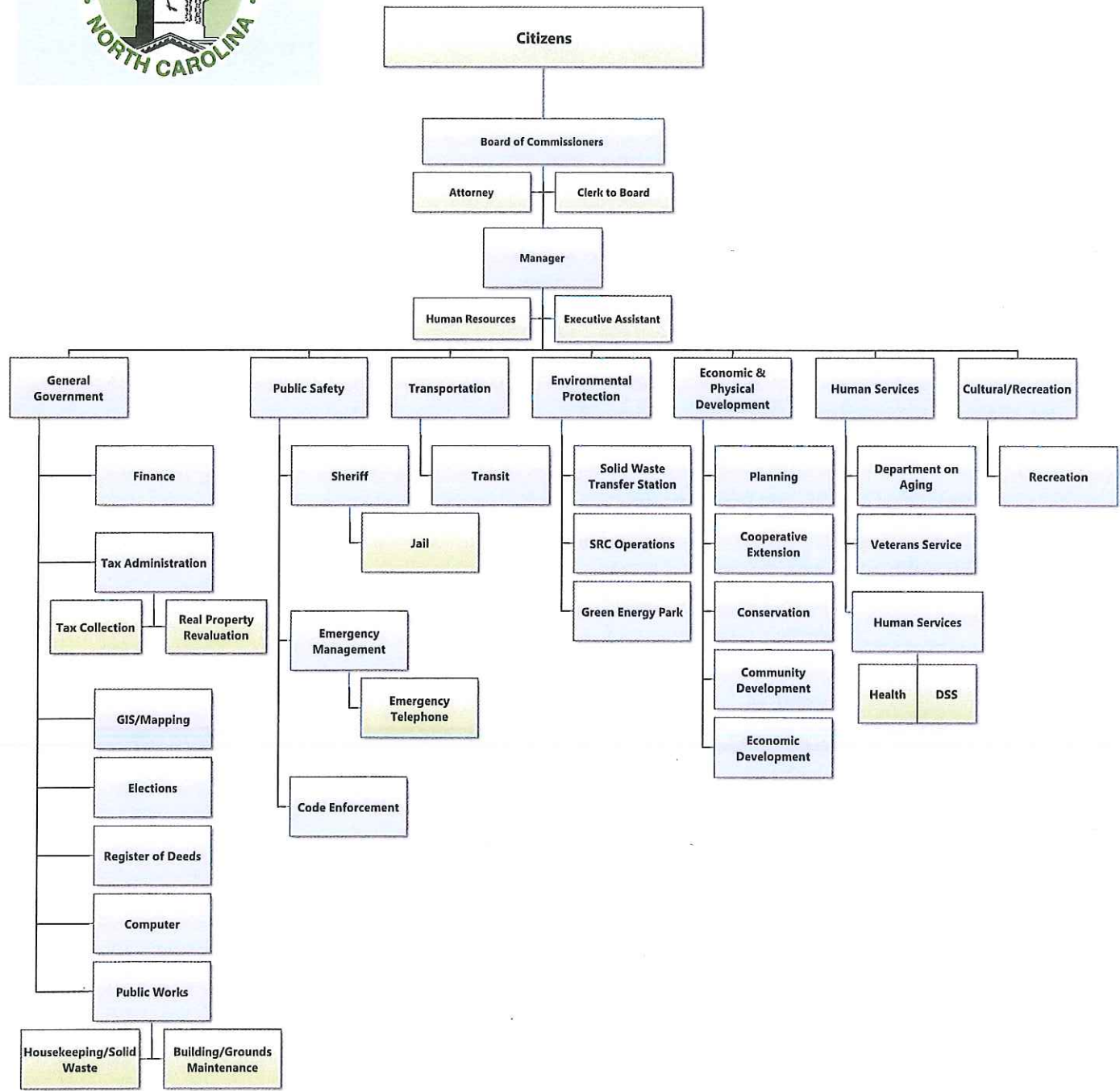
Our family oriented neighborhoods reflect our commitment to the safety, health, and quality of life of our citizens. In a spirit of community, our citizens are proactive partners in building an environment rich in culture, history, and opportunity.

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



FY 2018-2019 APPROVED BUDGET



FEE AND RATE SCHEDULE

The mileage rate is recommended to be the IRS 2018 rate of 54.5 cents per mile.

Hospital/Dental Insurance Rates

Type	Medical Rates	Employee Bi-weekly	Dental Rates	Employee Bi-weekly
Individual	\$ 860		\$27	
Employee/Child	\$1,070	\$96.92	\$49	\$10.15
Employee/Children	\$1,170	\$143.08	\$61	\$15.69
Employee/Spouse	\$1,170	\$143.08	\$61	\$15.69
Family	\$1,280	\$193.85	\$83	\$25.85

2018 Enhanced Plan – Medical out of pocket \$4,500 for individual and \$9,000 for family

Pharmacy out of pocket \$2,850 for individual and \$5,700 for family.

2018 Standard Plan – Medical out of pocket \$6,000 for individual and \$12,000 for family.

Pharmacy out of pocket \$1,350 for individual and \$2,700 for family.

Pharmacy benefits will transition from PharmAvail to Sona. The specialty drug copayment will remain at \$200. The retiree insurance over 65 will switch from AARP to Hartford. The goal of both changes is to control RX increases to the Health Plan.

Recreation Center Fees and Charges

	Individual		Family		Senior	
Day Pass	\$5.00		\$8.00		\$3.00	
12 Visit Pass	\$48.00		N/A		\$32.00	
Monthly	\$40.00		\$64.00		\$21.00	
6 Month	\$180.00		\$212.00		\$90.00	
Year	\$297.00		\$350.00		\$148.00	
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			
Meeting Room	1 room		One Hour		\$15.00	
Meeting Room	2 rooms		One Hour		\$25.00	
Meeting Room	All		One Hour		\$30.00	
Personal Training	1 Session	5 Sessions	10 Sessions	Assessment		
	\$35.00	\$150.00	\$275.00	\$35.00		
Softball/Baseball Field	Day	\$75 per field	Portable fence-\$100		Portable mound-\$50	
	Weekend	\$200 per field				
Andrews Park	Primitive		Power and Water Hookup		Full Hookup	
	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident
Daily	\$15	\$20	\$17	\$22	\$19	\$24
Weekly	\$90	\$120	\$102	\$132	\$114	\$144
Two Weeks	\$180	\$240	\$204	\$264	\$238	\$288
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			

FY 2018 – 2019 FEE AND RATE SCHEDULE

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

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	\$200.00 extra fee
One to three acres extra	\$300.00 extra fee per acre
Three to five acres extra	\$400.00 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
New Commercial Structure-(up to 1,000 sq.ft. –trades included)	\$400 Plus \$.45 per sq.ft. over 1,000 sq.ft.
Commercial Additions,Remodels,Accessory Bldgs.-(up to 500 sq.ft.)	\$195 (Plus \$0.35per sq.ft. over 500 sq.ft.
Commercial Miscellaneous/Trade Permits-(Electrical, Mechanical, Plumbing-per trip)	\$100
Commercial Re-roofing-(up to 5,000 sq.ft.	\$250 (Plus \$0.03 per sq.ft. over 5,000 sq.ft.
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	\$70.00
Change of contractor/Change of occupancy	\$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
Pools-Above Ground w/o deck	\$70 (1 trip)
Pools-Above Ground with deck	\$70 for pool plus \$100 for deck
Pools-Below Ground with Concrete Deck	\$140 (2 trips)
Pools-Below Ground with Wooden Deck	\$140 for pool plus \$100 for deck
Commercial Pools-Rates will be calculated by plan reviewer	

FY 2018 – 2019 FEE AND RATE SCHEDULE

JACKSON COUNTY PLANNING DEPARTMENT

SCHEDULE OF FEES FOR:

- CASHIERS COMMERCIAL AREA LAND DEVELOPMENT- REGULATED DISTRICT
- CULLOWHEE COMMUNITY PLANNING AREA
- 441 CORRIDOR

The schedule of fees is presented to cover a portion of the costs involved in the review of various requests and plans presented to the Planning Department. The fees proposed do not represent full cost recovery for the staff time, administrative costs, etc. involved in the review of the plans and requests; they represent a sharing of the costs between the person requesting the review and Jackson County. In developing the proposed fees, the following factors were considered:

- Advertising costs for those reviews requiring public notification;
- Mailing costs;
- Staff time, and
- General Administrative costs.

<u>Review/ Request</u>	<u>Fee</u>
Cashiers Zoning Permit	\$50
US 441 Zoning Permit	\$50
Cullowhee Zoning Permit	\$50
Change of Use	\$50
Temporary Use Permit	\$50
Sign Permit (Cashiers, Cullowhee, 441 Corridor)	\$50
Off-premise Sign Permit (un-zoned County areas)	
Single Sided	\$100
Double Sided	\$200
Illuminated (Add fee to either single or double sided sign)	\$91
Site Plan Review (remodeling, addition Expansion of existing building)	\$100
Site Plan Review (new building)	\$200
Conditional/Special Use Permit	
Site less than 2 acres	\$300
Site 2 to 5 acres	\$500
Site more than 5 acres	\$750
Variance	\$100
Administrative Appeal	\$150
Map Amendments	
Less than 2 acres	\$200
2 to 5 acres	\$300
More than 5 acres	\$500
Text Amendments	\$150

ADDITIONAL JACKSON COUNTY PLAN REVIEW FEES

<u>Additional Review Fees</u>	<u>Fee</u>
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 Right Review- Major	\$50 per lot or structure
Wireless Communications- New Tower	\$5000
Wireless Communications- Collocation	\$1,000
Wireless Communications- Consultant/Expert Assistance Cost	Burden of the applicant
Wireless Communications- New Broadband Tower	No Fee
Wireless Communications- New Broadband Co-locate	No Fee
Slope Analysis	No Fee

FY 2018 – 2019 FEE AND RATE SCHEDULE

JACKSON COUNTY DEPARTMENT OF PUBLIC HEALTH Comprehensive Fee Schedule

Environmental Health Fees

On-site Wastewater Permits and Improvements permit

Single family dwelling unit (Independent, standalone unit) IP/CA/OP

2 Bedrooms	\$240.00
3 Bedrooms	\$360.00
4 Bedrooms	\$480.00
5 Bedrooms or more	\$120.00 per bedroom

Construction Authorization/Operations Permit	\$120.00
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Multi family dwelling units/commercial-business establishments (Apartments, Offices, Restaurants, etc.)

360 gallons or less daily sewage flow	\$210.00
Each additional 10 gallons of sewage flow	\$ 20.00
Construction authorization/operations permit	\$120.00

Other fees

Septic tank relocation or tank replacement	\$ 90.00
Change of use of facility connected to a septic system	\$ 60.00
Authorization to reconnect to an existing septic system	\$ 60.00
Large system inspection/operation permit renewal	\$360.00
Engineered Option Permit	\$120.00
Revisit Fee	\$ 60.00
Permit Amendment Fee	\$120.00
Administrative Fee	\$ 60.00

Mobile home park authorization to connect

Authorization to connect to an existing, properly functioning sewage system	\$ 60.00
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Drilled Wells

Well Permit/Inspection	\$300.00
Consult With Downhole Camera Viewing	\$300.00
Well Relocation	\$150.00
Well Hydro fracture Permit	\$ 90.00
Well Abandonment Permit	\$ 90.00

Individual water testing

Bacteriological	\$ 30.00
RUSH sample (Results back within 5 working days from time of request)	\$ 60.00
Inorganic	\$100.00
Petroleum	\$104.00
VOC	\$104.00
Nitrates	\$ 47.00
Nitrites	\$ 47.00
Pesticides	\$104.00
Herbicides	\$104.00
Fluoride (Requested by MD, Dentist)	\$ 0.00
Lead/Copper	\$102.00
Iron Bacteria	\$ 64.00
Sulfur/Sulfate Bacteria	\$ 75.00
Full Panel (Bacterial, Inorganic, Nitrate)	\$150.00

FY 2018 – 2019 FEE AND RATE SCHEDULE

Hexavalent Chromium	\$ 92.00
Lab Administrative Fee REHS	\$ 30.00
Lab Administrative Fee OPA	\$ 17.00

Food and lodging services

Food Stands & Meat Markets Plan Review	\$250.00
Restaurants Plan Review: (1 – 25 seats)	\$250.00
(26 – 75seats)	\$250.00
(> 75seats)	\$250.00
Push Carts/Mobile Food Unit	\$250.00
Temporary Food Stands (Festivals) per event	\$ 75.00
Mass Gatherings (concerts, etc.)	\$100.00
ServSafe Program	\$125.00

Pools & Tattoo Services

Pool Plan Review (<3000 sq. ft)	\$270.00
Pool Plan Review (>3000 sq ft)	\$270.00
Pool Plan Review (Each Additional Feature)	\$ 60.00
Swimming Pool Annual Permit	\$ 90.00
Additional Pool at Same Facility Permitted during same appt.	\$ 60.00
Tattoo Artist Annual Permit	\$100.00

Animal Shelter Fees

Owner Redemption, 2 nd Offense	\$ 25.00
Owner Redemption, 3 rd Offense	\$ 50.00
Processing Fee	\$ 13.00
Pick-Up/Logging	\$ 0.00
Boarding Per Day	\$ 7.00
Rabies Vaccination	\$ 7.00
Cat Spay/Neuter	\$ 35.00
Dog Spay/Neuter	\$ 50.00
Dog Adoption	\$ 70.00
Cat Adoption	\$ 55.00

Laboratory Services

(Note: Lab fees are in addition to Office visits and Preventative Services)

** Not a comprehensive list of labs available this is most frequently ordered

In house Lab

CBCD/ CBC	\$ 24.00
Glucose	\$ 24.00
Glucose (3 Hour GTT) 4 Specs	\$ 28.00
Hemoglobin	\$ 23.00
Microalbumin	\$ 25.00
O'Sullivan	\$ 24.00
Rapid Strep	\$ 20.00
Sed Rate (ESR)	\$ 23.00
UCG	\$ 28.00
Urine Analysis	\$ 23.00
Urine Culture and Sensitivity	\$ 28.00
Urine Microscopic	\$ 24.00
Web Mount	N/C

State Lab

(Note: When State Lab is provided patients will not be charged for services)

Chlamydia	\$ 50.00
Hepatitis B Surface Antigen	\$ 21.00
HIV Antibody	\$ 41.00

FY 2018 – 2019 FEE AND RATE SCHEDULE

OB Panel	\$ 37.00
Parasitology	\$ 30.00
Pinworm	\$ 24.00
Lead Screening	\$ 34.00
Sickle Cell Screening	\$ 26.00
Syphilis RPR	\$ 25.00
Outside Labs (Note: Lab Corp is designated outside lab Harris Regional is secondary lab)	
24 Urine	\$ 24.00
ABO/Rh (Blood Type)	\$ 25.00
B12	\$ 25.00
BMP (Basic Metabolic Panel)	\$ 9.00
BNP	\$189.00
CBGD	\$ 13.00
CMP (Complete Metabolic Panel)	\$ 10.00
Creatinine, Serum	\$ 8.00
Creatinine, Urine	\$ 15.00
Executive 1 Panel	\$ 40.00
Executive 1 Male Panel (22143)	\$ 60.00
Fasting Lipids	\$ 15.00
Free T3 (Tri-Iodothyronine)	\$ 30.00
Free T4	\$ 15.00
Free Testosterone	\$171.00
FSH	\$ 30.00
HCG Beta Quant. (Pregnancy Blood)	\$ 20.00
HCG Serum Quality (Blood Pregnancy)	\$ 15.00
Hemocult	\$ 6.00
Hemoglobin	\$ 6.00
Hemoglobin A1C	\$ 20.00
Hep C Quant PCR	\$134.00
HIV Quant (Viral Load)	\$240.00
HIV STAT (Harris)	\$ 25.00
Iron	\$ 13.00
Lipid, Glucose	\$ 25.00
Lipid Profile	\$ 15.00
Multi-Chem	\$ 25.00
Nicotine Test Quant	\$ 85.00
O'Sullivan	\$ 10.00
Prenatal Profile	\$ 33.00
PSA Total & Free	\$135.00
Rabies Titer*****	\$ 45.00
Serum Calcium	\$ 24.00
T3	\$ 18.00
T4	\$ 11.00
Throat Culture	\$ 15.00
Thyroid Profile	\$ 10.00
Thyroid Profile, TSH, and T4 LC	\$ 36.00
TSH (Thyroid)	\$ 15.00
TSH and T4	\$ 30.00
Urine Culture	\$ 15.00
Urine Drug Screen (Therapeutic)	\$ 65.00
Titers (Note: Required for school or employment)	
Hepatitis Bcore Ab Titer	\$ 27.00
Hepatitis C Ab	\$ 27.00
MMR Titer	\$ 36.00

FY 2018 – 2019 FEE AND RATE SCHEDULE

Polio Titer 123 Antibody	\$ 46.00
Varicella Titer	\$ 27.00

Immunizations (Purchased Vaccines)

(Immunization Injection Fees will be added to Vaccines)

(Vaccines are per vaccine and will not be on a sliding fee scale)

Immunization Injection Fee (1st Vaccine)	\$ 25.00
Immunization Injection Fee	\$ 25.00
(Subsequent Vaccine(s) per injection)	
Oral/Nasal Vaccine	\$ 25.00
Oral/Nasal Vaccine	\$ 25.00
(Subsequent Vaccine(s) per vaccine)	
Hep A, 18 & up	\$ 70.00
Hep B, 19 & up	\$ 60.00
Hep B, pediatric	\$ 33.00
Hib (Achib)	\$ 29.00
HPV 4	\$148.00
HPV 9	\$148.00
Influenza 3 and up	Quad\$ 30.00
Influenza 6-35 mo.	\$ 45.00
Influenza High Dose 65 and up	\$ 50.00
IPV (Polio)	\$ 50.00
Mantoux placement	\$ 20.00
Meningococcal	\$ 90.00
MMR	\$ 82.00
Pentacel	\$ 80.00
Pneumonia 23	\$ 75.00
Prevnar 13	\$190.00
Rotavirus (oral)	\$ 25.00
TD	\$ 15.00
Tdap	\$ 53.00
Varicella Zoster	\$100.00
Zostervax (shingles)	\$195.00

Immunization (State provided)

(No out of pocket expense for client subjected to Vaccine for Children (VFC) eligible guidelines)

Immunization Injection Fee (1st Vaccine)	\$ 25.00
Immunization Injection Fee (Subsequent Vaccine(s) per injection)	\$ 25.00
Oral/Nasal Vaccine	\$ 25.00
Oral/Nasal Vaccine (Subsequent Vaccine(s) per vaccine)	\$ 25.00
DtaP	VFC
Tdap (Children 10-18, 1st time college student any age, and postpartum women up to 12 months postpartum)	
VFC	
Flu	VFC
Hepatitis A, 2-17	VFC
Hepatitis B Peds /Adolescent	VFC
Hib (Achib)	VFC
Menactra	VFC
MMR (<19 and others)	VFC
Twinrix,	VFC

FY 2018 – 2019 FEE AND RATE SCHEDULE

Nutrition Services

Medical Nutrition Therapy	
Individual * SFS	\$ 44.00
Diabetes Self-Management	
Individual *SFS	\$ 53.00
Group	\$ 40.00
Eat Right Now	
Group	No Cost
Lipid Management	
Group	No Cost
Diabetes Prevention	
Group	No Cost
Minorities Diabetes Prevention Program	
Group yearlong ***	\$125.00

Communicable Disease

Registered Nurse (Medicaid and Private Insurance only)	\$ 52.36
Venereal Warts Treatment	\$ 10.00

General visit codes

New Focused/Level I	\$106.96
New Expanded/Level II	\$185.44
New Detailed/Level III	\$268.69
New Comp/Level III	\$417.40
New Comp/Level IV	\$525.34
Est. Focused/Level I	\$ 52.36
Est. Expanded/Level II	\$106.96
Est. Detailed/Level III	\$181.06
Est. Comp/Level III	\$271.66
Telephone encounter (5-10 min)	\$ 25.00
Telephone encounter (11-20 min)	\$ 35.00
Vasectomy Counseling *	\$ 52.36
Head Check	N/C
Dental Counseling	\$ 54.55
Dental Varnishing	\$ 35.25

Family Planning*

(Note: All Family planning services adjusted per Sliding Fee Scale)

	Current
New Preventive Medicine Age: 12-17	\$296.23
New Preventive Medicine Age: 18-39	\$296.23
New Preventive Medicine Age: 40-64	\$346.50
Est Preventive Medicine Age: 12-17	\$257.59
Est Preventive Medicine Age: 18-39	\$258.57
Est Preventive Medicine Age: 40-64	\$282.55

Family Planning Contraceptives *

(340B Drugs fees based on NC Medicaid)

Depo Provera	\$ 22.31
Condoms	N/C
IUD Insertion	\$196.89
IUD Removal	\$251.76
Mirena IUD	\$375.00
Liletta	\$ 50.00
Nuva-Ring	\$ 44.00
Nexplanon	\$375.00
Nexplanon Insertion	\$196.89
Nexplanon Removal	\$251.76

FY 2018 – 2019 FEE AND RATE SCHEDULE

Nexplanon Insertion/Removal /Removal/Insertion	\$196.89
Diaphragm	\$ 73.00
Birth Control Pill *	SFS

Maternal Health*

(Note: All Maternal Health services adjusted per Sliding Fee Scale)

Postpartum Home Visit	\$150.00
Newborn Home Visit	\$150.00
(Medicaid and Commercial Insurance only)	
Pregnancy Risk Screening	\$ 50.00
(Medicaid and Commercial Insurance only)	
17 P (plus injection fee)	\$ 25.00
Antepartum 4-6 visits	\$350.00
Antepartum 7 or more visits	\$611.00
Smoking and Tobacco Counseling (<10 minutes)	\$ 10.66
Smoking and Tobacco Counseling (>10 minutes)	\$ 22.10
Non Stress Test Fetal Monitoring	\$ 73.00
Health and Behavior Assessment	\$ 40.00

Adult Health

Colposcopy without Biopsy	\$250.00
Colposcopy with Biopsy	\$250.00
CDL Physical	\$ 75.00
DOC Physical	\$ 45.00
BLET Physical	\$ 45.00
Wellness W/ Physical	\$ 75.00
Wellness only	\$ 40.00
Physical	\$ 35.00
Limited Physical	\$ 30.00
Chest X-Ray (Harris Hospital)	\$ 90.00
Blood Pressure	N/C

Other Services

Sports Exam	\$ 20.00
School Health Exam	\$ 20.00
Car Seat	\$ 25.00
Booster Seat	\$ 10.00
Car Seat Diversion	N/C

Company Contracts

(Note: Local business contract services)

CDL	\$ 75.00
Wellness	\$ 40.00
Pre-employment Physical	\$ 50.00
Urine Drug Screen	\$ 75.00
PPD skin test	\$ 20.00
Fit Test	N/C
Breathe Alcohol Test Screen	\$ 45.00
Breathe Alcohol Test Confirmation	\$ 45.00
Post-Accident	\$ 75.00

* Sliding Fee Scale

** Not a comprehensive list of labs available, this is most frequently ordered

*** Reimbursed \$25 at the end of the class

****Harris Regional Hospital Lab

*****Send out

FY 2018 – 2019 FEE AND RATE SCHEDULE

Department on Aging Fee Schedule – Heritage Room

	Jackson County Resident, civic group, non-profit or private organization	Non-Jackson County resident, civic group, non-profit, or private organization, governmental entity
Standard Rate: 8:00 am to 4:00 pm weekdays	\$17.50 per hour/per area plus All housekeeping costs	\$17.50 per hour/per area plus All housekeeping costs
Premium Rate: 7:00 am to 8:00 am weekdays 4:00 pm to 11:00 pm weekdays 8:00 am to 11:00 pm weekends	\$20.00 per hour/per area plus All housekeeping costs	\$20.00 per hour/per area plus All housekeeping costs
Deposit: Business meetings, seminars, etc.	\$100.00	\$150.00
Deposit: Weeding, events, private parties, dinners, fund raisers, etc.	\$250.00	\$300.00
Late Reservation: Less than 30 days before use	\$25.00	\$50.00

Private Road Sign Fees

Sign	\$75
Post	\$25

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
Storage Building Complex	\$ 50
Small Cover Material	\$ 75 per load

PROPERTY VALUATION

The real, personal and utility property valuation is estimated at \$9,042,707,534 and the motor vehicle valuation is estimated at \$346,166,007 for a combined total of \$9,388,873,541. The tax rate is approved to increase to \$.38 per \$100 valuation.

The property valuation for the Cashiers Fire District is estimated at \$4,901,845,832. The tax rate is approved to remain at \$.0233.

The property valuation for the Highlands Fire District is estimated at \$279,997,550. The tax rate is approved to remain at \$.0254.

* * * * *

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 Funds

FIDUCIARY FUNDS – Agency Funds

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General Government

Administration

The Administration Department houses the County Manager, County Attorney, Clerk to the Board, and the Administrative Assistant. In accordance with NCGS 153A-82, the County Manager is the chief administrator of county government. The Manager is responsible to the Board of Commissioners for the administration of all departments of county government under the Board's general control and has the following power and duties. 1. The Manager shall appoint with approval of the Board of Commissioners and suspend or remove all county officers, employees, and agents except those who are elected by the people or whose appointment is otherwise provided for by law. 2. The Manager shall direct and supervise the administration of all county offices, departments, boards, commissions and agencies under the general control of the Board of Commissioners, subject to the general direction and control of the Board. 3. The Manager shall attend all meetings of the Board of Commissioners and recommend any measure that is considered expedient. 4. The Manager shall see that orders, ordinances, resolutions, and regulations of the Board of Commissioners are faithfully executed within the County. 5. The Manager shall prepare and submit the annual budget and capital program to the Board of Commissioners. 6. The Manager shall annually submit to the Board of Commissioners and make available to the public a complete report on the finances and administrative activities of the County as of the end of the fiscal year. 7. The Manager shall make any other reports that the Board of Commissioners may require concerning the operations of county offices, departments, boards, commissions, and agencies. 8. The Manager shall perform any other duties that may be required or authorized by the Board of Commissioners.

Departmental goals for FY 2018-2019:

1. Continue to perform the statutory duties as described above.
2. Reinstitute salary recommendations from previous salary study. This is to be accomplished over two fiscal years. First year has been implemented. FY 18-19 will be second and final year of implementation. Institute new hire policy that allows for increased starting pay for direct experience in career path.
3. Continue implementing departmental performance measurement system. This is year two of implementation. Once fully implemented a performance measurement system will always need to be updated annually.
4. Hire new Human Services Agency Director. Work with new Director and Board to develop organizational procedures. Work with Director to create goals and objectives.
5. Identify agency to provide shelter and case management services to the homeless.

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6. Complete Health Department / One Stop Permitting Center design. Find temporary location for Health Department operations. Begin construction. Construction to be completed in FY 19-20.
7. Engage architectural services to begin schematic design work on Justice Center renovations. Process should begin approximately 6-8 months prior to the completion of the Health Department / One Stop Permitting Center construction.
8. Engage engineer to create and complete a Green Energy Park Campus Master Plan with site preparation cost estimates. Concepts to include are an animal rescue center, an innovation center, enhancements to the Green Energy operations and a dog park. Engage architectural services to begin facility design work for animal rescue center, innovation center and campus upgrades. Planning process will include receiving input from all stakeholder groups and partners. Potentially begin full architectural design work in FY 18-19.
9. Begin negotiating with TWSA on transferring Cashiers Water System to their ownership.
10. Continue to work with and improve asset management program.
11. Continue the Jackson County Citizenship Academy. This is a detailed educational program that is designed to inform citizens who are interested in learning more about their local government.
12. Develop a Jackson County Annual Report to the Citizens
13. Perform any other duties that may be required or authorized by the Board of Commissioners.

Human Resources

The Human Resources Department is committed to the mission of providing quality support and services to County leadership, departments, employees and prospective employees in the areas of employee relations, recruitment and selection, position classification and compensation, performance management, staff development and training, policy development and interpretation, compliance with state and federal employment laws, benefits administration and workplace safety. Two full-time employees, Human Resources Director and Employee Benefits Administrator, staff the department to serve over 500 employees and retirees combined.

Departmental goals for FY 2018-2019:

The work of human resources is broad in nature, although in certain functional areas it is possible to group the body of work. At least one goal was set for each functional area.

1. Recruitment & Retention:
 - a. Maintain average monthly employment rate of 95% or higher of budgeted positions.

**Jackson County Government Departmental Descriptions and Goals
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- b. Post all open positions within 48 hours of notice to Human Resources Department.
 - c. Ensure time-to-fill average is less than 45 days for County employees and 90 days for County Department Heads.
 2. Position Classification & Compensation:
 - a. Develop two (2) year plan to systematically review and revise position descriptions on a regular and routine basis.
 3. Personnel Records:
 - a. Transfer 100% of electronic personnel and benefits records into Laserfiche.
 - b. Scan, index and upload 70% active personnel and benefits records into Laserfiche.
 4. Benefits Administration:
 - a. Provide four (4) benefit-related educational programs for County employees.
 5. Training & Development:
 - a. Participate in annual Public Employment Law Update and at least two professional development trainings or conferences.
 - b. Develop and implement Department Head & Supervisor training program.
 6. Employee Relations:
 - a. Create and produce quarterly newsletter for County employees.
 7. Wellness:
 - a. Maintain 50% participation in Well @ Work program by County employees.
 - b. Maintain 20% participation in Well @ Work program by Department Heads.
 8. Safety:
 - a. Report all Workers' Compensation claims within 48 hours of receipt of injury report.
 - b. Develop and implement Employee Safety Orientation.

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 2018-2019:

1. Accurate financial information will be made easily and readily available to departments.
2. Transactions will be processed quickly and accurately.
3. The general ledger, primary document for financial operations of the county, will be kept current and accurate.
4. Appropriate and innovative procedures will be designed to meet customer needs.
5. Financial reports will be issued accurately and on schedule.

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6. Safeguard financial assets and maximize investment earnings.
7. Maintain unassigned fund balance of at least 25% of General Fund expenditures (year-end measurement)
8. Provide financing for capital projects in the most economical manner.
9. Automate time sheet entry for all employees.
10. **JC LAND USE PLAN** – Work with the School System to identify alternative funding policies for technology replacement.

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 2018-2019:

1. Increase the current and delinquent tax collection rates.
2. Continue to work on collection delinquent taxes through debt setoff, garnishments and foreclosures.
3. Continue to find ways to encourage timely payments from taxpayers.

Tax Administration

The Tax Administration Department consists of three different divisions: Land Records/Mapping, Real Property Appraisal/Revaluation; Personal Property Listing/Assessment/Billing.

Workload for the entire Department is dictated primarily by North Carolina General Statutes; The Machinery Act.

Departmental goal breakout for FY 2018-2019:

Real Property Appraisal & Revaluation Division

Software

The process of “*splitting the system*” for the purpose of conducting the 2021 Real Property Revaluation will be occurring during the summer months of 2018. The process is completed by making a functioning “copy” of the regular appraisal module. The copy will be tagged with the system name of REVAL and the current module will have a tag or name of TAX. All physical changes regardless of origin will be made, saved and kept in the REVAL copy. All these changes are intended to be applicable and initiated with the implementation of the January 1, 2021 revaluation process. The TAX copy of the appraisal module will be functioning as usual, maintaining only data and information as it pertains to the current year billing cycle. No noticeable changes will be made to the TAX copy, so it will be used for annual and day to day operations, process and procedures. The actual event of *splitting the system* is an intense and critical process that will involve our tax software support of Mike Peters along with assistance from revaluation co-project coordinator, Kevin Ford and the Tax Assessor. Most of this process is completed after hours to maintain the integrity of the data and avoid interruptions to the daily workflow.

Jackson County Government Departmental Descriptions and Goals FY 2018 - 2019

Hardware

Shortly after the new budget year begins, purchase of new field appraisal computing tablets will take place. These tablets have been researched and specifications set as referred to earlier in this budget. The change is a necessity due to discontinuation of the current model and brand of tablet being used by the staff. This action is actually the final step of results in last year's goal to seek and find a replacement tablet for the purpose of fieldwork.

Workflow/Data Retrieval

An accomplished goal from last fiscal year was the creation of automated reporting of Code Enforcement documentation that is relevant to the field work process of tax appraisal. Three different reporting processes were either created or refined to better suit the needs of the appraisal staff.

A more streamlined process for downloading the digital photos of structures was designed and implemented by Kevin Ford during the past fiscal cycle. This took away steps that were part of the manual process for the download.

Personnel

The Tax Administration Department will have two Field Appraisal staff members retiring during the calendar year of 2018. Due to the 2021 Revaluation implementation, it is critical to get these positions filled with competent people. The training and education process must begin right away. Even with the selection of the most talented and capable hires, they will most likely not reach a potential level of competence to be effective with the 2021 revaluation process.

Personal Property Division

A portion of one goal from last fiscal year was met by two of the four division members meeting statutorily driven education requirements for certification. Therefore, we continue on with the goal of meeting those same requirements for remaining staff this coming fiscal year.

An existing brochure explaining the listing of Business Personal Property procedures was updated during last calendar year, which was an accomplishment set forth as a goal last budget period. However, due to unforeseen circumstances happening to staff members, the on-site visitation of businesses and personal delivery of the updated brochure did not take place. That is back on the table as a projected accomplishment for the 2018 tax year.

Jackson County will begin Gap Billing for Motor Vehicles in 2018. This GAP billing will apply to those individuals who have allowed their registrations to lapse during the year, but reinstate that registration before the year is over. The billing will cover the period between the lapse and reinstatement during that

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particular calendar year. The internal portion of this process is being written and designed by Mike Peters now. The actual billing will take place during the County's second billing in November.

Land Records/Mapping Division

This staff will continue to strive to maintain completion of deed activity work within two days of the recording date. LR staff completed the goal of having all work finalized by January 3, 2018 for the year end process to be run in a timely manner. Great Job!

GIS staff members will continue to help with education of advanced map making techniques for LR staff members as time permits with both parties.

GIS Department

Departmental goals for FY 2018-2019:

1. **Develop a GIS/Mapping Department web page in-house and host it internally.**

With the recent successes of the GIS mapping web server, it has become an option to develop both an internal and public GIS web page. With the blessing and cooperation of IT, GIS will be providing a departmental web page for jacksonnc.org to IT. The public web page will be a central site for the public to find quick links to maps pertaining to specific subjects organized by department. For example, the Fire Marshal will have a link to an interactive map allowing the public, and insurance agencies, to search for specific properties and view adopted fire insurance district information. The public mapping site will also include a section for public notice, allowing changes in zoning, fire districts, etc. to be advertised to the public via interactive web mapping.

The internal web page will carry map viewers for general lookups, but will also have secured maps dealing with data collection and sensitive data that will only be accessible via login. The overall concept is being tested within Environmental Health, and appears to be a positive change in how we view GIS information.

2. **Develop mapping for the Jackson County Land Use Plan**

As called for in the action plan for the Jackson County Land Use Plan 2040, GIS will work with the Planning Department to inventory Jackson County's existing resources of broadband and mobile phone infrastructure. Once inventory is complete, a GIS database infrastructure will be developed and made available as mandated.

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3. **Migrate E911 road inventory to a GIS centric system**
In cooperation with Emergency Management's Computer Aided Dispatch and addressing management vendor, Southern Software, GIS will integrate the Master Street Address Guide (*MSAG*) into an enterprise GIS database. This will eliminate the need to input street information into two different places. Once a road centerline is mapped or edited in the GIS, a tool within ArcGIS Desktop will push the street name, address ranges, etc. into the Southern Software addressing system. GIS will take the lead in the quality control of the existing centerlines and bring them into compliance with the Southern Software system. GIS will also take the lead in the database development involved in the project.

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 2018-2019:

1. Implement a new voting equipment system that will comply with current election laws. The project management will include researching, testing equipment, public education, staff training, keeping stake holders informed, and complete purchase procedures. This process will be carried out in several phases in compliance with State Statute deadlines.
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. The lack of available precinct workers is a nationwide crisis, and with each election the situation becomes worst. For that reason, the Board of Elections is steadily becoming more involved with recruitment to assist the county party chairs to alleviate this problem. This office has been very successful with recruiting new workers and retaining current workers, but it must be an ongoing process. We will need to invest more time and resources to recruit and train capable

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- precinct workers. This investment is insurance for fair and accurate elections.
4. Train and maintain a staff that is responsive to the changing needs of conducting elections. The environment has steadily changed the Board of Elections into a legal and technology driven office which requires a staff that is highly specialized.
 5. Attend national training on election security, and obtain certification

Register of Deeds

The Register of Deeds is the manager and custodian of a large number of public records. Records archived in our office include real estate transactions, vital records (Jackson County births and deaths) and marriage licenses issued in Jackson County.

It is the mission of Jackson County Register of Deeds to record, preserve and provide access to the real estate and vital records in an efficient manner, according to NC General Statutes. The care, maintenance and access to these records are governed by law. Our staff is committed to providing courteous, efficient and professional service to our customers.

Departmental goals for FY 2018-2019:

This year we are in need of a plat/survey cabinet to store our original surveys that are recorded. Although we do scan all of our plats now, we still do keep original copies of them. We only have to order these cabinets about every 4 years.

Information Technology

Computer and information systems are an essential part of providing business needs for Jackson County Local Government. This department provides an array of services for Jackson County facilities to include: end point support, mobile, peripheral, server, network, wireless, telephony, website, fiber infrastructure, facilities infrastructure, software development and implementation, facilities security support, including cameras systems, and building security door access systems.

Departmental goals for FY 2018-2019:

1. Establish a wireless point-to-point transport circuit from the 911 Facility – NOC, to the SkyFi tower on Kings Mountain - to the Justice Center. We are currently waiting on frequency rights from the FCC to acquire our own dedicated frequency. Once this transport is live, this will give the IT Department the ability to re-locate existing, and newly deployed equipment to the 911 NOC for fail-safe.
2. Current virtualized server that houses our Primary Domain Controller, File Server, Services Controller, and Finance Fixed Assets system will be converted to the Justice Center Primary File Server. This File Server will provide the necessary data capacity for all

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- departments within the Justice Center to access for private and shared file storage.
3. Dual server deployment. First server will constitute as our primary server that will house the Primary Domain Controller, Services Controller, Fixed Assets system and newly virtualized Keystone Software. The first server will be the primary server housed in the Justice Center NOC. The second server will be deployed to the 911 NOC to provide for true replication. This project will take up to a year to complete. The warranty for the current Keystone server (not virtualized) will be extended until May 1, 2019. Keystone software support will be on-site to assist with the data migration.
 4. NAS (network attached storage) backup expansion to allow for the Keystone data virtualization. This expansion will be the true Justice Center Backup Solution.
 5. Justice Center end-user backup implementation. This project will require the deployment of a network attached storage device. This NAS will be designed to provide a true backup image of all Justice Center network supported end-users. Implementing this backup solution will provide an imaged backup for all users every week on Monday, Wednesday, and Friday. Through backup imaged technology, this will reduce end-user downtime by 50% if failure occurs.
 6. Phone system upgrade/replacement for the Jackson County Sheriff's Office will allow for 4-digit dialing through all offices within the Justice Center, as well as shared overhead speaker emergency/non-emergency announcements from the Sheriff's Office. Over 50% of their current phone displays on the Sheriff's Office phones are no longer visible.
 7. Provide exterior Wi-Fi internet access for the Cullowhee Recreation Center. Wi-Fi is currently provided inside the Rec. Center. Working with Travis Lewis to provide this service at no cost.
 8. **JC LAND USE PLAN** – Long term planning for implementing exterior Wi-Fi access for Jackson County Recreation Centers, River Parks, Andrews Park Campground, and Community Centers. Finding a provided internet provider for these areas will be the primary focus to start.

Permitting and Code Enforcement

The Permitting and Code Enforcement Department is completing its sixth year providing a centralized location for permitting and inspection services to the construction and development community. During the past six 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

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development permits. The county now provides two Permit Centers in Sylva and Cashiers. The Cashiers office functions as a “one stop” and we are in the initial stages of co-locating our office with environmental health and planning to develop a “one stop” center in Sylva. We have completed development of a county Plan Review Team that meets monthly with all county departments involved in new commercial projects plus representation from the Tuckaseigee Water and Sewer Authority. 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 performing mobile inspections. The new operating model has provided customers with easier access to county staff and information, as well as instant notification via email their inspection results.

Department Goals for 2018-2019

1. Maintain and enhance required continuing education opportunities for staff by expanding the instructors in house from one to three.
2. Continue to improve 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. Increase response rate by 20%.
3. Continue to develop the procedures to field test using building inspectors to locate driveways and structures for 911 addressing. Improve the number of tests completed by 100%.
4. Provide update seminars in the evening hours for contractors, electricians, plumbers, and HVAC installers to review updates to the new codes.
5. Provide next day inspections at a rate exceeding 95% on time completion.
6. Continue ongoing enforcement of riparian buffers per the 2040 land use plan.

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 as well as maintaining Job and Health Safety for all employees.

Housekeeping

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

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Departmental Goals for FY 2018-2019:

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 cleaned and sanitized.
4. Keep all equipment maintained and up to date according to cleaning needs.
5. Keep all equipment, chemicals and work places safe.

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 2018-2019:

1. Implement all parts of the maintenance edge and capital forecast with all departments.
2. Complete 88% of work orders within five working days received.
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 FY 2018-2019:

1. Maintain the highest degree of safety for employees and residents using county facilities.
2. Keep quality and maintained equipment.
3. To keep a high level employee morale.
4. Professionalism in the quality of work.
5. Enhance and develop landscaping plans for county properties.
6. Implement all grounds activities into the Maintenance Edge work order system.

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 2018-2019:

1. Complete 90% of work orders within five working days received.
2. Efficient and thorough in maintaining the vehicle fleet.
3. Maintain up to date technology concerning vehicle fleet.

**Jackson County Government Departmental Descriptions and Goals
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4. Implement all Garage activities into the Maintenance Edge work order system.

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 2018-2019:

1. Yearly average 21.5 tons per garbage trailer hauled to the landfill.
2. Continue the CAP program at closed Dillsboro landfill and help implement new possible uses for the closed landfill.
3. Increase overall recycling amounts by 2%.

Public Safety

Sheriff's Office and Detention Center

Department Goals for FY 2018-2019:

1. The primary goal of this Office for this new fiscal year is to enhance school safety with the addition of a school resource officer assigned to our remaining public schools where no SRO is allocated.
2. Another primary goal of this Office is the addition of a detective assigned to work juvenile crimes throughout Jackson County.
3. An additional goal of this Office is to enhance officer safety, increase community presence and decrease response time by the addition of two deputy sheriffs assigned to work road patrol.
4. A continued goal of this Office is to enhance detention officer safety and provide inmates with closer supervision by the addition of one detention officer.
5. A continued goal to successfully balance our needs and accomplish our goals in efforts to provide a community driven approach to law enforcement.

Emergency Management Operations

1. This office consists of the following: Emergency Management, Fire Marshal, 9-1-1 Communications and the 9-1-1 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 is man-made, natural or every day emergency, it affects the person calling.
3. The Emergency Management Office, Fire Marshal's Office, 9-1-1 Addressing Office, EOC Center and the 9-1-1 Telecommunications Offices are located at the Jackson County Emergency Management Complex located at 1620 US 441 South, Sylva, NC 28779.

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Department Goals for FY 2018-2019:

1. To increase public awareness concerning home safety, storm safety, etc. through public awareness programs and presentations.
2. To be compliant with the Emergency Management Performance Grant requirements. This includes 15 different requirements that must be met to insure Federal and State funding for the County.
3. To work in conjunction with the National Weather Service Greenville-Spartanburg Office make Jackson County a NWS StormReady County. This includes adding a Hazardous Weather Operations plan addendum to the Emergency Operations Plan, hosting a NWS Trained Weather Spotters class, and hosting weather safety classes for citizens.
4. To increase the Community Alert System's (CodeRed) ability to reach people who live, work, or go to school in Jackson County. Emergency Management will increase the number of self-registrations in the CodeRed System by at least ten percent in the following areas: businesses, individuals, e-mail addresses, and texts.
5. To conduct several table top school safety exercises, and 1 full scale exercise of an evacuation and reunification of Smoky Mountain High School and Fairview Elementary.
6. Continue informing the public through educational instruction and public awareness programs in regard to Fire & Life Safety within the County.
7. Finalize and implement a Fire & Life Safety program within the Child Care Facilities in the County.

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

**Jackson County Government Departmental Descriptions and Goals
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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 2018-2019:

1. **Maintain a strong driver training and standards program.**
Follow all NCDOT/PTD requirements for training in areas of ADA Requirements, Emergency Procedures, First Aid, Drug & Alcohol, and Defensive Driving. Each driver was evaluated during the year on each area of training and driving ability.
2. **Continue to monitor services and search for ways to increase ridership and funding.**
By utilizing scheduling/dispatching computer software we were able to determine how we could increase ridership by coordinating trips in and out of Jackson County. By using the Rural Operating and Assistance (ROAP) grant as matching funds we can increase the amount of funding we receive through the 5310 Elderly Disabled Transportation Assistance Program (EDTAP) grant.
3. **Pursue ways to increase ridership within the aging community.**
Using the Mobility Manager to present programs to the local apartment complexes and special events as well as actively pursuing marketing strategies, such as radio and billboards, placing brochures and posters in local businesses and area agency buildings.
4. **Maintain and continue to increase transportation to disabled community.** Using the Mobility Manager to present programs to the local apartment complexes and special events as well as actively pursuing marketing strategies, such as radio and billboards, placing brochures and posters in local businesses and area agency buildings.
5. **Continue marketing services to the general public.** Marketing has been accomplished by utilizing local radio, billboards, brochures, and local events, update website to insure all information is current and easily assessable.
6. **Trolley Route:** Continuing this service Monday – Friday from 7:00 am till 5:00 pm and from 10:00 am till 2:00 pm on Saturdays has proven beneficial to people living and working along its route. By having the Trolley return to Dillsboro back down 107 and along backstreet Sylva it has decreased wait time for passengers than when it traveled North River Road to return to the start point in Dillsboro.

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Human Services

Health

Mission

The mission of the Jackson County Department of Public Health is to enhance, promote, and protect the health of all Jackson County residents with an overall effort to enhance their health status through prevention and education.

The Health Department offers an array of services to the residents of Jackson County and surrounding areas. These services include, but are not limited to:

<i>Adult Health Clinic</i>	<i>Outreach Services</i>	<i>Animal Control/Shelter</i>
<i>Women's Preventive Health</i>	<i>Worksite Wellness</i>	<i>Emergency Preparedness</i>
<i>Prenatal/Perinatal</i>	<i>WIC Services</i>	<i>Health Education</i>
<i>Family Planning</i>	<i>Breastfeeding Services</i>	<i>Safe Kids Coalition</i>
<i>Immunizations & Vaccinations</i>	<i>Nutrition Services</i>	<i>Healthy Carolinians of Jackson County</i>
<i>Communicable Disease</i>	<i>Inspection Services</i>	<i>Cullowhee Community Garden</i>
<i>Employee Health Clinic</i>	<i>Onsite Waste Water, Wells Testing</i>	<i>Vital Records</i>
<i>Laboratory Services</i>		

Programs are supported through local, state, and federal funds as well as grants and third party reimbursements (Medicaid, Medicare, other private insurance).

Departmental goals for FY 2018-2019:

1. Regain a 100% inspection rate of Food and Lodging (FLI) establishments since fully staffed again
2. Maintain or increase participation in the following services on an annual basis:
 - a. WIC
 - b. Employee Health Clinic
 - c. Family Planning
 - d. Immunizations & Vaccinations
 - e. Laboratory Services
 - f. Prenatal/Perinatal Health
3. Promote Staff Development through:
 - a. Offering an annual Staff Development Day

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- b. Implementing an annual Employee Satisfaction Survey through the Quality Improvement (QI) Team
 - c. Support continuing education with staff as required and as available
- 4. Enhance all hazards planning and public health preparedness by:
 - a. Coordinating with the Western Regional Public Health Preparedness and Response, American Red Cross, Jackson County Emergency Management, and other partners to attend and/or offer trainings
 - b. Holding at least one Local Emergency Planning Committee (LEPC) meeting annually
 - c. Completing the Multi-Year Training and Exercise Plan annually
 - d. Convening the Epidemiology Team on a quarterly basis or as needed
- 5. Solicit customer and community feedback on an annual basis through the Customer Satisfaction Survey
 - a. Ensure that 85% of survey participants mark “Great” or “Good” when asked if they were treated with dignity by Staff
 - b. Ensure that 75% of survey participants indicate that they had all of their questions answered by Staff
 - c. Ensure that 75% of survey participants indicate that Staff explained things in a way that was easy to understand
 - d. Ensure that 85% of survey participants mark “Great” or “Good” when asked to describe their overall service
- 6. Continue to support efforts of public health stakeholders in creating the Community Health Assessment (CHA) by December 21, 2018
 - a. Collect primary and secondary data using the Core Health Opinion Survey, Key Informant Survey, and 2018 secondary data set
 - b. Analyze data with assistance from the CHA Work Team, CHA Steering Committee, and community at large
 - c. Select three priority health issues to focus on for next three years
 - d. Address health issues and concerns as they arise in the Community Health Assessment

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.

Jackson County Government Departmental Descriptions and Goals FY 2018 - 2019

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 2018-2019:

1. Meet or exceed all federal, state and local standards in every program and service.
2. Successfully transition Child Welfare Program to the NCFAST automated case management system.
3. Successfully Transition Program Integrity to the NCFAST automated case management system.
4. Increase training hours for all staff (employee engagement survey).

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.

For the 2108-2019 budget year our goals for Veterans Services are to continue to provide top quality service to the men and women of our county that have served us so well. Specifically, we will focus in the following areas:

1. To welcome an Administrative Assistant to the office to assist with the daily operations of the office and to help assist with the annual Veterans Events taking place for 2018.

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2. To do more outreach of the services provided by the Jackson County Veterans Office to the Veterans and their families that are unaware of our services.
3. To create a database to better organize our filing system based on the active files and deactivated files in the office and purge the ones no longer active.
4. To use that same database to keep record of the Veterans who are in a certain military branch, wartime and the different services we have provided to them.
5. Continue to organize Veterans Events such as the Veterans Appreciation Dinner and The Annual Veterans Day Parade.

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
Council on Aging	Meals on Wheels
Adult Day Care	Liquid Supplement
Senior Aide Program	Sylva Senior CAFÉ
Project FIRE	Home and Comm. Block Grant
Cashiers Senior Center	Options Counseling
Lending Closet	SHIP-Medicare Info
Project Lifesaver	Health & Wellness
Community Resource Connections	Information & Assistance
In-Home List	Animeals
Senior Christmas Boxes	Senior Fan Program

Department goals for FY 2018-2019:

1. Secure over \$205,000 in state and local grants to the Department on Aging.
2. Increase Project Care/Fire Assistant from 62.5% to 72.5%.
3. New signage on Webster Road to help with identification of building.
4. Partner with Area Agency on Aging to host an Elder Abuse Awareness Walk and have over 100 in attendance.
5. Bring at least 5 new workers in for the in-home list to help for homebound seniors.
6. Give out a total of 175 in-home lists to date for families in need.
7. Increase Meals on Wheels volunteer base to cover all routes and expand on-call volunteer base. Continue the Rotary Club of Sylva permanent route and recruit another business to develop an ongoing route.
8. Increase meal options from USDA commodities program.
9. Host a volunteer recognition event during the month of April 2019.
10. Deliver over 600 Christmas Boxes to seniors in need.

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11. Save over \$125,000 for seniors who receive SHIP counseling by making changes to their prescription drug coverages.
12. Look for ways to expand indoor space for exercise classes within our department to help with overflowing classes.
13. Move fit lab to new location in the JC senior center.
14. Expand the Project C.A.R.E. program tracking system for ramps and firewood through partnership with GIS Department.
15. Establish activity classes for participants at the senior center.
16. Secure funding for paving of gravel lot and DOA security system.
17. Secure over \$30,000 in consumer contributions to the Department on Aging.
18. Market all programs to Jackson County community through public media and presentations.
19. Hold quarterly meetings with Dementia Friendly Community Action Team and host at least two additional Dementia Education Trainings.
20. Host 3rd Annual March for Meals on Wheels.
21. Obtain estimates to expand Cashiers Senior Center parking for easier access to building.

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 to live and work.

Department goals for FY 2018-2019:

1. BUSINESS DEVELOPMENT: To fully explore a minimum of 30 credible lead opportunities for business development, business retention or expansion, etc.
2. BUSINESS DEVELOPMENT: To finalize appointment for the Revolving Loan Fund Review Committee, and increase marketing of that funding source as a true business incentive.
3. BUSINESS DEVELOPMENT: To partner with NC Department of Commerce and Director of Outdoor Industry Recruitment to developing a specific, targeted strategy for Jackson County. This will include

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- marketing and industry outreach to identify potential projects for Jackson County.
4. **WORKFORCE DEVELOPMENT:** To facilitate standardization in educational partnerships between WCU and SCC, with specific emphasis on Hospitality and Construction/Trade sectors.
 5. **COMMUNITY/WORKFORCE DEVELOPMENT:** To actively market newly developed affordable/market rate housing opportunities, and to recommend applicable project-based incentives when appropriate.
 6. **INFRASTRUCTURE:** To participate with the TWSA WASP committee as an active participant in the identification of worthwhile water and sewer extension projects.
 7. **INFRASTRUCTURE:** To continue working with local and regional allies to develop feasible strategies for community-based broadband deployment.
 8. **COMMUNITY DEVELOPMENT:** To continue working with local municipal and community leaders to identify and implement reasonable and sustainable strategic economic and community development policies and projects.
 9. **STRATEGIC PLANNING:** To finalize revisions of the Comprehensive Economic Development Strategy
 10. **REGIONAL DEVELOPMENT:** To actively participate in and provide leadership for the Mountain West NC Partnership, to leverage regional assets for new business development and expansion.

Planning

The Planning Department continues to administer the land development ordinances for the County's four municipalities.

This year's department goals are based on action items identified in the final draft of the Comprehensive Land Use Plan. The Planning Department will seek to implement several of the plan's short term objectives while maintaining efficient and effective reviews of site plan, subdivisions, permits, and enforcement actions.

Department goals for FY 2018-2019:

1. Review all minor, family, and exempt subdivision plats within 5 business days.
2. Review all site plans for permitted uses within 10 business days.
3. Develop a Small Area Plan for Cullowhee (LU-3, Comp Plan).
4. Develop a County Pedestrian Plan through NCDOT Pedestrian planning grant (T-2, Comp Plan).
5. In coordination with the Historic Preservation Commissioner, identify endangered historic buildings (CR-1, Comp. Plan).

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6. Coordinate with Public Health and Public Works to expand community gardens on County owned land (PH-1, Comp Plan).
7. Collaborate with the GIS department to inventory existing rights-of-way (power lines, utilities, rail lines) (R-1, Comp. Plan).
8. Identify and prioritize high-hazard locations for pedestrians and bicyclist (T-3, Comp. Plan)
9. Partner with RPO and WCU to create a program to educate new students about mountain road safety (T-4, Comp. Plan).

NC Cooperative Extension

Since 1914 North Carolina Cooperative Extension has helped people put research-based knowledge to work to improve their quality of life. Educational program areas include sustaining agriculture, commercial and residential horticulture and natural resources through conservation education, family and consumer education (home economics), 4-H and youth development life skills, economic, community and rural development.

Departmental goals for FY 2018-2019:

1. Provide the most up-to-date, university research-based and other high quality information in the major areas of *AGRICULTURE, FOOD AND 4-H YOUTH DEVELOPMENT* with work also in residential and commercial horticulture, conservation of natural resources (conservation education), wildlife and beaver management assistance (BMAP), food safety and preservation, foods and nutrition, family resource management, youth development and economic development.
2. Provide a wide variety of educational (formal and informal) and technical assistance on agriculture (plant and animal) and horticultural programs through workshops, demonstrations, and field days. Help with groups, associations and one-on-one individual basis.
3. Increase interest and enrollment in the 4-H program and clubs, while moving 4-H slowly back towards more agriculture and continue work in Science, Technology, Engineering, Arts and Math (STEAM). Will focus more on building a 4-H Youth Livestock Club in 2018/2019 and continue to help with the 4-H Horse Club.
4. Provide Family and Consumer Science Services, such as food preservation, food safety, family resource management, home economics, health and wellness (exercise), nutrition and assist with Extension and Community Association Club (ECA) work.
5. Partner with other public and private agencies and businesses for the above mentioned programs across the county. Partner closely with Soil and Water Conservation District (SWCD); Natural Resource Conservation Service (NRCS); Farm Service Agency (FSA); Southwestern Community College – Small Business Technology Center (SCC-SBTC); Jackson County School System; local media and

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- other agencies that work on similar focuses in agriculture, food and youth development.
6. Provide assistance in community and rural development with special projects, including working with the Community Development Clubs (CDCs across the county with extension programming.
 7. Seek extension specialists from NCSU and NC A & T Universities to help with programming efforts to help the public improve their quality of life, economically, environmentally and socially in the major areas of our 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 of the District is to provide for a quality environment and a 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 2018-2019:

Conservation Programs Assisting Landowners

North Carolina Agriculture Cost Share Program

The NC Agriculture Cost Share Program reimburses farmers for seventy-five percent of the cost of installing measures that improve off-site water quality. These cost-shared measures or 'best management practices' must meet current USDA-NRCS standards and are designed by NRCS and District personnel. District and NRCS employees also provide assistance with construction and final checks when the projects are complete.

Best Management Practices Goals:

Livestock exclusion - 750'

1. A Livestock Exclusion System means a system of permanent fencing (board, barbed, high tensile or electric wire) installed to exclude livestock from streams and critical areas not intended for grazing to improve water quality.

Livestock watering facilities – 3

2. A Trough or Tank means devices installed to provide drinking water for livestock at a stabilized location.

Agriculture road stabilization - 500'

3. Repair or stabilization of existing access roads utilized for agricultural operations, including roads to existing crop fields, pastures, and barns.

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Agriculture wells – 1

4. A Well means constructing a drilled, driven or dug well to supply water from an underground source as part of a stream protection system.

Pasture Renovation – 50 acres

5. A Pasture Renovation Practice means to establish and maintain a conservation cover of grass, where the existing pasture vegetation is inadequate.

Heavy Use Area Protection – 2,500ft²

6. Heavy Use Area Protection means an area used frequently and intensively by animals which must be stabilized by surfacing with suitable materials to improve water quality.

Stream restoration on agriculture land - 1,000'

7. A Stream Restoration system means the use of bioengineering practices, native material revetments, channel stability structures, and/or the restoration or management of riparian corridors in order to protect upland BMPs, restore the natural function of the stream corridor and improve water quality by reducing sedimentation to streams from streambank.

North Carolina Agriculture Water Resources Assistance Program (AgWRAP)

The AgWRAP program is focused on increasing water storage and capacity on farms.
Best Management Practice Goals:

Irrigation system – 1

A Micro-Irrigation System means an environmentally safe system for the conveyance and distribution of water, chemicals and fertilizer to agricultural fields for crop production.

North Carolina Community Conservation Assistance Program (CCAP)

For the past few years, the Division of Soil & Water Conservation has been working to get more funding for the NC Community Conservation Program. This program is designed to assist urban, suburban, and rural landowners with treatment and storage of polluted storm water runoff and improve the water quality of our state's waterways.

Construct a storm water wetland – 1

Stormwater wetlands are constructed systems that mimic the functions of natural wetlands and are designed to mitigate the impacts of urbanization on stormwater quality and quantity. Stormwater wetlands provide an efficient method for removing a wide variety of pollutants such as suspended solids, nutrients (nitrogen and phosphorus), heavy metals, toxic organic pollutants, and petroleum compounds.

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Farmland Preservation

The purpose of the Voluntary Preservation Program is to encourage the voluntary preservation and protection of farmland from nonfarm development. This is in recognition of the importance of agriculture to the economic, health, social, and scenic benefit of the county.

1. Enroll 100 acres in the Voluntary Agriculture District (VAD)
2. Enroll 100 acres in the Enhanced Voluntary Agriculture District (EVAD)
3. Conduct 3 outreach meetings
4. The District currently holds a permanent conservation easement of 112.32 farmland acres that will be spot checked yearly.

Equipment Rental

Farmers have been very receptive to the rental equipment and are glad to have access to this equipment to make improvements to their fields and pastures. Equipment offered by the District include a bulk lime spreader, grass/grain drill, fertilizer spreader, and a sprayer.

The District would like to see 300 acres of farmland enhanced with the rental equipment.

Conservation/Environmental Education

Camp WILD (Wilderness, Investigating, Learning, Discovery)

A day camp to connect kids to nature while creating lifelong memories. Students learn and have fun discovering the topics of soil science, alternative energy, forestry, wildlife, aquatics, with an overnight camping trip.

1. Have at least 10 students participate in Camp WILD
2. Incorporate more STEM related activities into Camp WILD

5th Grade Conservation Field Days

An outdoor field trip for students in the 5th grade to experience different careers concerning natural resources and learn about topics covered in their Science Essential Standards. The day features seven different stations manned by resource professionals dealing with forestry, wildlife, soil, aquatics, air quality, and weather forecasting.

1. Reach at least 250 5th grade students in Jackson County through field days
2. Offer field days to all of the public schools in Jackson County

NC Association of Soil & Water Conservation Districts Contests

An annual contest with rotating themes offering contests for students to write an essay, create a poster, give a speech, make a PowerPoint, or create a computer designed poster to reflect the current year's theme addressing a conservation concern or message.

1. Offer all 5 contests to children residing in Jackson County in grades 3-9 (poster, essay, public speaking, computer designed poster, PowerPoint contests)
2. Offer lessons/activities focused on the contest theme to help teachers

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3. meet one or more Essential Standards
Submit at least one poster, essay and PowerPoint to the Area Competition

Education

All of the District's education programs are offered free of charge to students and community members on an entirely voluntary basis.

1. Give at least 1 presentation outside of the school system (libraries, summer camps, working with partnering agencies)
2. Hand out at least 500 publications– posters, booklets, publications and other resource materials
3. Attend at least two workshops, programs, or meetings to improve the District's environmental education program

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 2018-2019:

Planning

1. Master plan for Cashiers Complex
2. Continue Greenway Expansion and Development
3. Work with Railroad for Rails and Trails
4. Organize Committee to advocate for Centrally located indoor pool
5. Advocate for dedicated fund for land acquisition
6. Continued funding for the CPR funding
7. Set-up Friends of Parks & Recreation account for donations and projects.
8. Greenway/Trails Master plan
9. Plan for Park in Whittier Area (PARTF Grant 2019)
10. Relocation of Dog Park
11. Work with SORBA for grant to construct pump track at East Laporte

Projects

1. Batting Cage at Mark Watson Park
2. Complete short-term improvements as approved
3. Acquire land for greenway expansion and/or parks
4. Install Disc Golf Course at Ralph J Andrews Campground
5. Ralph J Andrews Campground upgrades
6. Construct a new dump station at Campground
7. Lights on Walking trail at Mark Watson Park

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Programming Staff

1. Add additional programmer to Cashiers Recreation staff
2. More Staff Development opportunities (conferences and certifications)
3. Create more nontraditional recreational programs. (i.e. kickball, whiffle ball)
4. Continue to improve Website and Facebook page
5. Continue to expand the Marketing of our Programs and Parks

Maintenance

1. Add additional Utility worker to help with upkeep and attention that is needed at all facilities
2. Continue to work closely with Public works department
3. Work with Cooperative Extension Office and Grounds Department to work on Turf Management program for all athletic fields.
4. Schedule monthly safety checks on all playgrounds/athletic fields



REVALUATION 2021 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 scheduled for five years. The reappraisal of real property will become effective July 1, 2021.

The Revaluation staff currently consists of five Appraiser I 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 \$1,752,500. The estimated number of parcels is 44,000. The estimated cost per parcel is \$39.83.

The amount of the budget reserve shall be **\$1,752,500**. I am proposing that \$350,500 be budgeted for the fiscal year of 2016-2017. The remainder of the reserve shall be appropriated each year of the reappraisal.

Schedule of Budgeted Reserve:

FY 2016-2017	\$ 350,500
FY 2017-2018	\$ 350,500
FY 2018-2019	\$ 350,500
FY 2019-2020	\$ 350,500
FY 2020-2021	\$ 350,500
TOTAL:	\$1,752,500

Five-year budget plan adopted the 21st day of April, 2016.

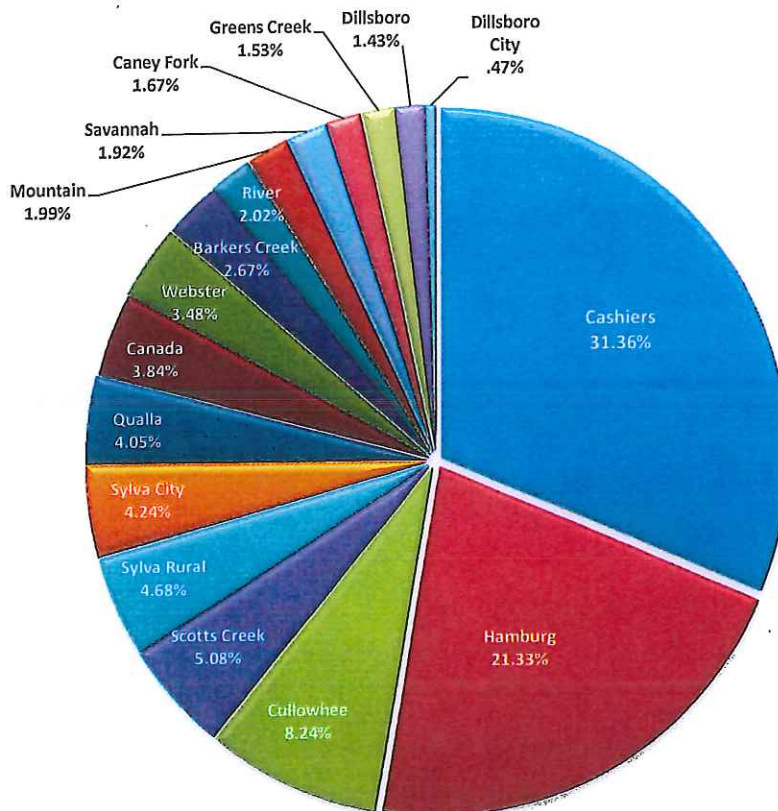
JACKSON COUNTY REAL PROPERTY BY TOWNSHIP

Values as of 12/31/17

9,969,873,152

(Exemptions for 2018 billing are not included in these numbers)

Township	Value	% of Value
Cashiers	\$ 3,126,867,455	31.36%
Hamburg	\$ 2,126,865,480	21.33%
Cullowhee	\$ 821,435,990	8.24%
Scotts Creek	\$ 506,467,530	5.08%
Sylva Rural	\$ 466,925,450	4.68%
Sylva City	\$ 422,756,640	4.24%
Qualla	\$ 404,070,440	4.05%
Canada	\$ 382,864,430	3.84%
Webster	\$ 346,551,390	3.48%
Barkers Creek	\$ 266,302,820	2.67%
River	\$ 200,914,630	2.02%
Mountain	\$ 198,173,587	1.99%
Savannah	\$ 191,527,210	1.92%
Caney Fork	\$ 166,429,500	1.67%
Greens Creek	\$ 152,201,750	1.53%
Dillsboro	\$ 142,529,480	1.43%
Dillsboro City	\$ 46,989,370	0.47%
	<u>\$ 9,969,873,152</u>	<u>100.00%</u>





JACKSON COUNTY

Top 25 Taxpayers for 2017

Number	Taxpayer Name	Amount
1	DUKE ENERGY CAROLINAS LLC	\$ 544,864.52
2	MAG BEAR LAKE LLC	\$ 141,234.22
3	DLP HARRIS REGIONAL HOSPITAL	\$ 88,984.03
4	MOUNTAINTOP GOLF AND LAKE CLUB	\$ 85,633.92
5	KENNEDY, J PATRICK TRUSTEE	\$ 82,477.58
6	THREE MOOSE VILLAGE LLC	\$ 77,004.84
7	COW ROCK MOUNTAIN INC	\$ 71,076.36
8	DLP HARRIS REGIONAL HOSPITAL LLC	\$ 65,770.93
9	BALSAM MOUNTAIN GROUP LLC	\$ 63,663.75
10	808 WEST LLC	\$ 61,175.32
11	COUNTRY CLUB OF SAPPHIRE VALLEY	\$ 57,592.37
12	CATAMOUNT PEAK PHASE I LLC	\$ 56,806.32
13	TRILLIUM LINKS & VILLAGE LLC	\$ 55,548.65
14	FAIRWAY FOREST TOWNHOUSE ASSOC	\$ 53,948.33
15	CHINQUAPIN LLC	\$ 52,122.11
16	SAPPHIRE PROPERTIES LP	\$ 50,677.46
17	SUMMIT AT CULLOWHEE LLC	\$ 46,928.31
18	SARA, RICHARD A ETAL	\$ 46,687.27
19	CHATTOOGA DEVELOPMENT CORP	\$ 44,960.31
20	THRIFT BROTHERS INC	\$ 44,358.62
21	RABBIT RIDGE OF CULLOWHEE III	\$ 42,937.83
22	HIGH HAMPTON INC	\$ 42,260.25
23	N C INCOME PROPERTIES LIMITED	\$ 41,664.85
24	FOXHUNT TOWNHOUSE ASSOC	\$ 39,067.64
25	CASHIERS CANOE CLUB DEVELOPMENT	\$ 38,158.28



MAJOR REVENUE SOURCES

Ad Valorem Tax Revenue

	Values	Revenue Amount
Ad Valorem Tax	9,042,707,534	33,582,265
Motor Vehicles	348,641,094	1,315,430
	<u>\$ 9,391,348,628</u>	<u>\$ 34,897,694</u>

Property values for Ad Valorem taxes increased by \$135,400,713 due to new construction. The values are estimated at \$9,391,348,628. The tax rate is proposed to increase to \$.38 per \$100.00. The budget estimate is calculated on the tax collection rate of 97.73% for property and 99.29% for motor vehicles.

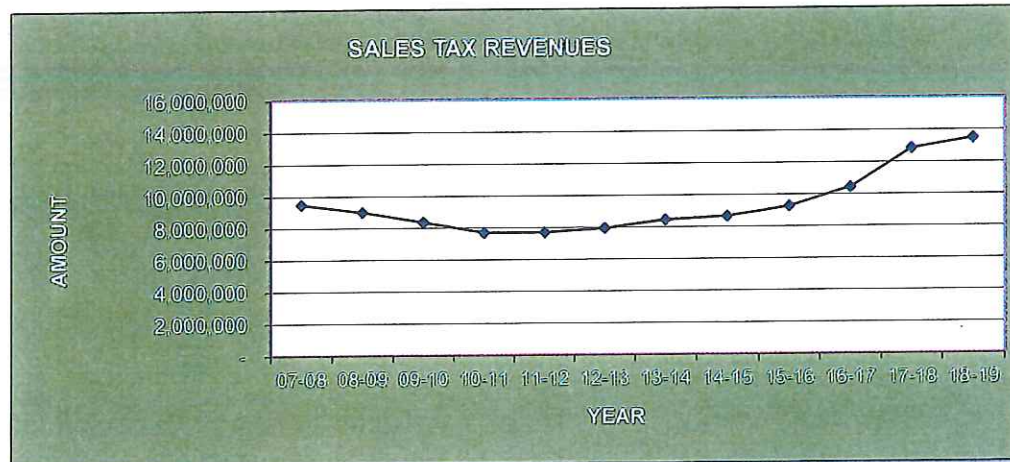
TAX COLLECTION RATES



	2010	2011	2012	2013	2014	2015	2016	2017
County	94.56%	95.11%	95.79%	96.10%	96.37%	96.76%	97.43%	97.73%
Pop. Group	95.49%	95.81%	95.47%	95.46%	96.73%	97.47%	97.81%	97.90%
Statewide	97.15%	97.19%	97.29%	97.32%	97.97%	98.60%	98.80%	98.92%

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

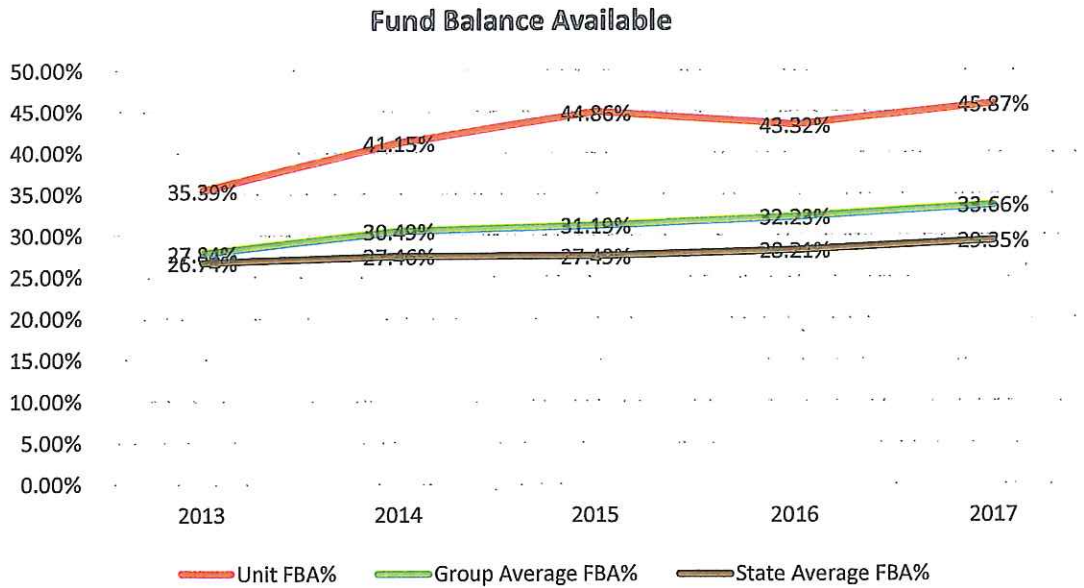
SALES TAX REVENUES



Estimates in the proposal include a 5% increase in the sales tax revenues. Article 46 sales tax was implemented September 1, 2016. All proceeds of Article 46 will be used for education.



Analysis of Available Fund Balance: General Fund



	2013	2014	2015	2016	2017
Unit FBA%	35.39%	41.15%	44.86%	43.32%	45.87%
Group Average FBA%	27.84%	30.49%	31.19%	32.23%	33.66%
State Average FBA%	26.74%	27.46%	27.49%	28.21%	29.35%

No fund balance appropriation is included in the FY 2018-2019 Budget Proposal.

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

The state wide average for fund balances in counties is 29.35. The population group average increases to 33.66%. The fund balance for Jackson County at June 30, 2017 was 45.87%.

Population Group: 25,000 to 49,999



**OUTSTANDING DEBT NOT EVIDENCED BY BONDS
(LEASE-PURCHASE AGREEMENTS)
AS OF JUNE 30, 2018**

Date Incurred	DOLP	Purpose	Amount
12/30/2005	12/29/20	2.16% SMH III, Cashiers Library Expansion	1,584,564.38
12/20/2007	12/20/22	2.19% FV Kindergarten, Cashiers/Webster Sitework	2,971,499.93
12/11/2008	12/11/23	2.27% Department on Aging Facility	1,529,366.73
7/15/2009	7/16/24	2.49% Jackson Library, SCC	4,461,359.99
10/25/2012	10/25/27	2.79% SMH Gym, Fine Arts, & Blue Ridge Locker Room	6,333,333.37
3/30/2017	3/30/32	0.00% School Improvements-QZAB	8,400,000.00
			<u>\$ 25,280,124.40</u>
FY 2018-2019 Proposed Financing:			
<i>Southwestern Community College</i>			<u>\$ 10,000,000.00</u>
<i>Health Sciences Building</i>			
Total Debt including Proposed Financing:			<u>\$ 35,280,124.40</u>

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 \$9,391,348,628. The outstanding debt is \$35,280,124.

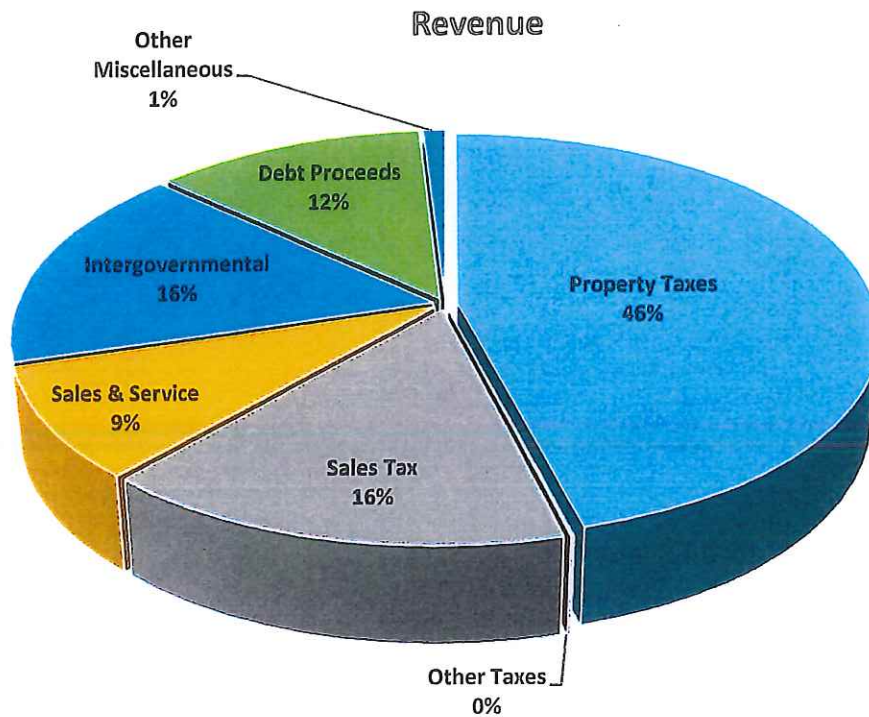
The legal debt margin for FY 2018-2019 is \$716,027,766.

FY 19 5 YR DEBT SCHEDULE.xls



JACKSON COUNTY ANALYSIS OF REVENUE FOR FISCAL 2017

Category	2017 Revenues by Source	Per Capita Revenues by Source
Property Taxes	\$ 34,270,268	\$ 805
Other Taxes	\$ 75,135	\$ 2
Sales Tax	\$ 11,584,988	\$ 272
Sales & Service	\$ 6,667,996	\$ 157
Intergovernmental	\$ 12,264,008	\$ 288
Debt Proceeds	\$ 9,000,000	\$ 211
Other Miscellaneous	\$ 726,978	\$ 17
Total	\$ 74,589,373	\$ 1,752



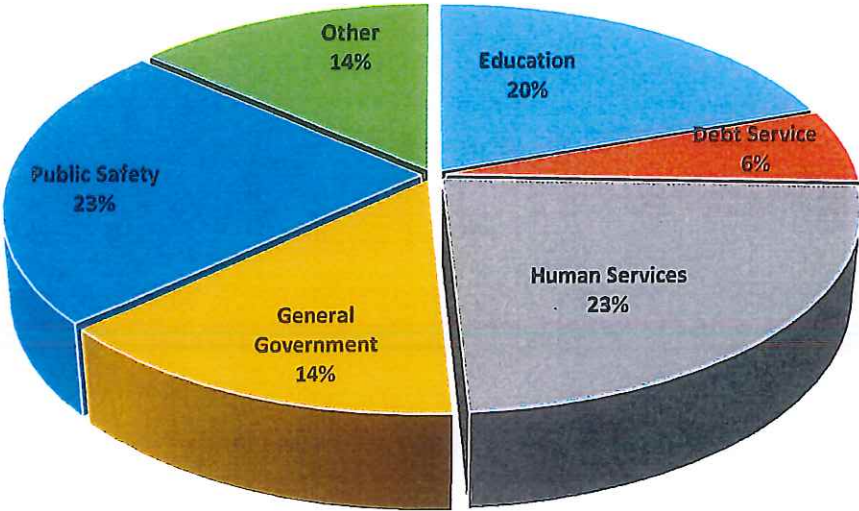
Population Group: 25,000 to 49,999



JACKSON COUNTY ANALYSIS EXPENDITURE BY FUNCTION FOR FISCAL 2017

Category	2017 Expenditure by Function	Per Capita Expenditures by Function
Education	\$ 12,609,553	\$ 296
Debt Service	\$ 3,750,304	\$ 88
Human Services	\$ 14,905,513	\$ 350
General Government	\$ 8,965,496	\$ 211
Public Safety	\$ 14,734,774	\$ 346
Other	\$ 8,597,898	\$ 202
Total	\$ 63,563,538	\$ 1,493

Expenditure by Function



Population Group: 25,000 to 49,999

JACKSON COUNTY POSITIONS BY FUNCTION OF GOVERNMENT

	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19
GENERAL GOVERNMENT													
Governing Body	5	5	5	5	5	5	5	5	5	5	5	5	5.0
Administration	3	3	3	3	3	3	3	3	3	3	3	3	3.0
Human Resources	-	-	-	-	-	-	1	1.5	2	2	2	2	2.0
Finance	8	8	8	8	8	7.5	7.5	7.5	7.5	7.5	7.5	8	8.0
Tax Collections	4	4	4	4	4	4	4	4	4	4	4	4	4.0
Tax Administration	9	9	9	9	8	8	8	8	9.5	9.5	9.5	9.5	9.5
GIS/Mapping	-	-	1	1	1	1	2	2	2	2	2	2	2.0
Revaluation	5	5	5	5	5	5	5	5	3.5	3.5	3.5	3.5	3.5
Legal	-	-	-	-	-	-	-	-	-	1	1	1	1.0
Elections	2	2	2	2	2	2	2	2	3	3	3.7	3.7	3.7
Register of Deeds	5	5	5	5	5	5	5	5	5	5	5	5	5.0
Computer & Information	1	2	4	4	4	4	4	4	6	6	6	5	5.0
Public Works	-	-	-	-	-	1	1	1	0.5	0.5	0.5	0.5	0.5
Central Garage	2	2	2	2	2	2	2	2	2	2	3	3	3.0
Maintenance	6	8	8	8	8	8	8	8	7.5	8.5	8.8	8.8	8.8
Housekeeping Division	17	18	20	23	24	18.5	20	20	19.8	20.8	20.8	20.3	21.3
Grounds Division	14	14	16	16	16	15	14	14	14.8	14.8	14.8	14.8	14.8
TOTAL GENERAL GOVERNMENT	81	85	92	95	95	89.0	91.5	92.0	95.1	98.1	100.1	99.05	100.1
PUBLIC SAFETY													
Sheriff	43	46	46	46	46	47	47.8	48.8	50.8	53	53	53	60.0
Jail	20	23	23	23	23	23	23	23	24	24	24	24	24.0
Traffic Enforcement	-	2	2	2	2	2	2	2	-	-	-	-	-
Emergency Management	10	13	13	13	13	13	14	14	14.5	14.5	14.5	14.5	14.5
Fire	1	1	1	8	8	8	7	7	6	6	6	6	6.0
Emergency Telephone	3	2	3	3	3	3	3	3	2.5	2.5	2.5	2.5	2.5
Code Enforcement	-	-	-	-	-	-	16	16	18	18	18	18	18.0
Inspections	13	13	12	12	10	10	-	-	-	-	-	-	-
TOTAL PUBLIC SAFETY	90	100	100	107	105	106	112.8	113.8	115.8	118.0	118.0	118.0	125.0
TRANSPORTATION													
Administration	2	2	2	2	2	2	2	2	2	2	2	2	2.0
Operating Expense	7	8	9	9	9	9.9	6.5	7.5	7	7	7	8.5	8.6
WCU	-	1	1	1	1	1	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	9	11	12	12	12	12.9	8.5	9.5	9	9	9	10.5	10.6
ECONOMIC & PHY DEVELOPMENT													
Planning	4	10	10	10	9	9	2.5	2	2.5	4	4	4	4.0
Economic Development	-	-	1	1	-	-	-	1.5	1	1	1	1	1.0
Community Development	1	1	1	1	1	-	0.5	-	-	-	-	0	-
Conservation	2	2	2	2	2	2	2	2	2	2	2	2	2.0
TOTAL ECONOMIC & PHY DEV	7	13	14	14	12	11	5	5.5	5.5	7.0	7.0	7	7.0
ENVIRONMENTAL PROTECTION													
Solid Waste	5	5	5	5	5	6	8.2	7.2	7.3	7.3	7.3	7.3	8.3
SRC Operations	6	7	10	10	10	0.9	-	-	0	0	0	0	-
Green Energy	1	2	2	2	2	1	1	1	1	2	2	2	2.0
TOTAL ENVIRONMENTAL PROTECTION	12	14	17	17	17	7.9	9.2	8.2	8.3	9.3	9.3	9.3	10.3
HUMAN SERVICES													
Health	61	59	57	57	56	50.9	56.1	56.1	55.0	55.8	56.3	55.6	57.5
Social Services	55	56	58	58	58	60	60	60	62.0	62.5	66.7	65.5	68.2
Indian Reservation	6	5	6	6	6	6	7	7	6	6	4	2	1.0
Dept on Aging	12	12	17	17	15	12.9	12.6	13	12.8	13.0	14.3	14.4	14.5
Housing	3	3	3	3	3	3	-	-	0	0	0	0	-
Veterans	1	1	1	1	1	1	2	2	2	2	2	2	2.0
TOTAL HUMAN SERVICES	138	136	142	142	139	133.8	137.7	138.1	137.8	139.3	143.2	139.38	143.1
CULTURAL/RECREATION													
Cashiers Recreation Center	2	2	2	2	2	2	4	4	4	4	4	4	5
Recreation	9	10	11	11	11	13.3	11.8	11.8	11.8	11.8	11.8	11.6	11.6
TOTAL CULTURAL/RECREATION	11	12	13	13	13	15.3	15.8	15.8	15.8	15.8	15.8	15.6	16.6
TOTAL EMPLOYEES:	348	371	390	400	393	375.9	380.5	382.8	387.2	396.5	402.4	398.9	412.7



GENERAL FUND



GENERAL FUND BUDGET SUMMARY FY 2018-2019 APPROVED BUDGET

GENERAL GOVERNMENT

Governing Body	\$ 263,613
Administration	310,002
Human Resources	178,192
Finance	673,904
Tax Collections	298,346
Tax Administration	751,822
GIS/Mapping	164,289
Legal	318,174
Court Facilities	55,340
Elections	491,292
Register of Deeds	471,374
Central Services	187,000
Computer Services	610,698
Public Works	4,336,390
Professional Services	40,000

TOTAL GENERAL GOVERNMENT	\$	<u>9,150,436</u>
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PUBLIC SAFETY

Sheriff	\$ 4,949,767
Jail	2,102,713
Sheriff Grants	70,750
Emergency Management	1,086,344
Fire	1,526,218
Code Enforcement	1,349,050
Ambulance/Rescue Squad	2,903,066

TOTAL PUBLIC SAFETY	\$	<u>13,987,908</u>
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TRANSPORTATION

Transportation-Administration	\$ 195,808
Transportation-Operations	575,982
Transportation-Capital Outlay	218,761
Transportation-Elderly Disabilities Grant	226,353
Airport	31,000

TOTAL TRANSPORTATION	\$	<u>1,247,904</u>
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ENVIRONMENTAL PROTECTION

Forestry	\$ 80,552
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TOTAL ENVIRONMENTAL PROTECTION	\$	<u>80,552</u>
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ECONOMIC & PHYSICAL DEVELOPMENT	
Planning	\$ 363,618
Community Development	210,007
Cooperative Extension	177,152
Conservation	178,755
TOTAL ECON. & PHYSICAL DEV.	\$ 929,532
 HUMAN SERVICES	
Human Services	\$ 100,000
Health Services	4,826,641
Smoky Mountain Center	123,081
Alcohol	5,115
Social Services-Administration	4,848,396
Social Services-Other Services	3,673,640
Indian Reservation	368,573
Department on Aging	637,646
Emergency Food & Shelter	11,871
Congregate & Home Delivered Meals	420,384
Adult Day Care	121,252
Senior Center	22,000
Veteran's Service	110,326
Youth Services	152,699
Senior Citizens Services	37,947
Other Human Services	229,154
TOTAL HUMAN SERVICES	\$ 15,688,725
 EDUCATION	
Public Schools	\$ 9,001,846
Community College	2,708,023
TOTAL EDUCATION	\$ 11,709,869
 CULTURAL/RECREATION	
Library	\$ 1,221,117
Recreation	1,045,234
Swimming Pool	135,765
Recreation Center	317,282
Cashiers Recreation Center	342,660
Cashiers Swimming Pool	39,818
Cashiers Recreation Center	305,935
Arts	10,000
TOTAL CULTURAL/RECREATION	\$ 3,417,811
 TRANSFERS TO OTHER FUNDS	\$ 7,799,847
 OTHER	
Contingency	\$ 962,625
TOTAL OTHER	\$ 962,625
 TOTAL GENERAL FUND EXPENSES:	\$ 64,975,209



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
TAXES									
11-3181-110-71	TAXES-AD VALOREM - PRIO	1,000,000.00	1,000,000.00	586,091.54	413,908.46	750,000.00	750,000.00	750,000.00	-25.00%
11-3181-110-72	TAXES-MOTOR VEHICLES-PR	5,000.00	5,000.00	1,084.95	3,915.05	250.00	750.00	750.00	-85.00%
11-3182-110-00	TAXES ADVALOREM	32,048,961.00	32,171,575.00	31,951,357.51	220,217.49	32,673,209.00	33,582,265.00	33,582,265.00	4.38%
11-3182-110-01	TAXES-MOTOR VEHICLES	450.00	-	(167.71)	167.71	-	200.00	200.00	
11-3182-110-02	TAXES-VEHICLE RENTAL	17,500.00	20,000.00	21,767.83	(1,767.83)	22,000.00	22,000.00	22,000.00	10.00%
11-3182-110-03	NCVTS-VEHICLE TAX	1,062,861.00	1,084,119.00	873,299.67	210,819.33	1,137,650.00	1,315,430.00	1,315,430.00	21.34%
11-3182-175-00	ADVALOREM PENALTIES AND	450,000.00	375,000.00	248,494.86	126,505.14	300,000.00	350,000.00	350,000.00	-6.67%
11-3182-175-01	NCVTS-INTEREST	5,500.00	5,500.00	6,157.83	(657.83)	5,500.00	7,000.00	7,000.00	27.27%
11-3182-310-00	TAXES-COLLECTION FEES	5,500.00	5,500.00	4,432.18	1,067.82	5,500.00	5,500.00	5,500.00	0.00%
TOTAL TAXES		\$ 34,595,772.00	\$ 34,666,694.00	\$ 33,692,518.66	\$ 974,175.34	\$ 34,894,109.00	\$ 36,033,145.00	\$ 36,033,145.00	3.94%
OTHER REVENUES									
11-3261-110-00	VIDEO PROGRAMMING DISTR	72,500.00	72,500.00	31,764.54	40,735.46	72,500.00	72,500.00	72,500.00	0.00%
11-3301-230-00	TVA-RECREATION	952.00	950.00	674.76	275.24	750.00	750.00	750.00	-21.05%
11-3311-210-00	PAYMENT IN LIEU OF TAXE	115,872.00	115,872.00	-	115,872.00	115,872.00	115,872.00	115,872.00	0.00%
11-3314-210-00	NATIONAL FOREST TIMBER	128,000.00	128,000.00	30,327.83	97,672.17	128,000.00	128,000.00	128,000.00	0.00%
11-3324-310-00	MEDICAID HOLD HARMLESS	948,512.00	849,615.00	910,122.48	(60,507.48)	886,248.00	946,248.00	946,248.00	11.37%
OTHER REVENUES		\$ 1,265,836.00	\$ 1,166,937.00	\$ 972,889.61	\$ 194,047.39	\$ 1,203,370.00	\$ 1,263,370.00	\$ 1,263,370.00	8.26%
SALES TAX									
11-3325-350-00	TAX REFUNDS-ARTICLE 44	500.00	500.00	2.69	497.31	-	-	-	-100.00%
11-3325-350-01	TAX REFUNDS-ARTICLE 39	5,033,176.00	5,504,707.00	3,138,693.94	2,366,013.06	5,779,942.00	5,779,942.00	5,779,942.00	5.00%
11-3325-350-02	TAX REFUNDS-SCHOOLS ART 40-40%	1,111,434.00	1,237,175.00	710,893.41	526,281.59	1,299,034.00	1,299,034.00	1,299,034.00	5.00%
11-3325-350-04	TAX REFUNDS-GENERAL ART 40-60%	1,667,151.00	1,948,420.00	1,066,340.11	882,079.89	2,045,841.00	2,045,841.00	2,045,841.00	5.00%
11-3325-350-05	TAX REFUNDS-SCHOOLS ART 42-60%	1,537,318.00	1,683,097.00	966,319.06	716,777.94	1,767,252.00	1,767,252.00	1,767,252.00	5.00%
11-3325-350-06	TAX REFUNDS-GENERAL ART 42-40%	1,024,879.00	1,029,409.00	644,212.72	385,196.28	1,080,879.00	1,080,879.00	1,080,879.00	5.00%
11-3325-350-07	SALES & USE TAX REFUND	50,000.00	52,500.00	29,863.30	22,636.70	52,500.00	52,500.00	52,500.00	0.00%
11-3325-350-09	TAX REFUNDS-ARTICLE 46	943,720.00	1,376,177.00	784,180.04	591,996.96	1,444,986.00	1,444,986.00	1,444,986.00	5.00%
TOTAL SALES TAX		\$ 11,368,178.00	\$ 12,831,985.00	\$ 7,340,505.27	\$ 5,491,479.73	\$ 13,470,434.00	\$ 13,470,434.00	\$ 13,470,434.00	4.98%
OTHER REVENUES									
11-3326-370-00	JUVENILE CRIME PREVENTION	120,495.00	102,902.00	85,739.98	17,162.02	102,902.00	102,902.00	102,902.00	0.00%
11-3326-375-03	VOC-AWAKE-CHILD ADVOCATE	79,901.00	80,567.00	56,553.95	24,013.05	-	-	-	-100.00%
11-3327-414-21	LAND RECORDS/INTERNET FEES	1,500.00	1,500.00	1,563.50	(63.50)	1,500.00	1,750.00	1,750.00	16.67%
TOTAL OTHER REVENUES		\$ 201,896.00	\$ 184,969.00	\$ 143,857.43	\$ 41,111.57	\$ 104,402.00	\$ 104,652.00	\$ 104,652.00	-43.42%
SIGN FEES									
11-3340-490-00	ROAD SIGN FEES	1,600.00	1,600.00	1,550.00	50.00	1,600.00	1,800.00	1,800.00	12.50%
11-3340-490-02	COMMUNITY WATCH SIGN FEES	500.00	500.00	182.98	317.02	500.00	500.00	500.00	0.00%
TOTAL SIGN FEES		\$ 2,100.00	\$ 2,100.00	\$ 1,732.98	\$ 367.02	\$ 2,100.00	\$ 2,300.00	\$ 2,300.00	9.52%



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
PLANNING FEES									
11-3340-490-04	TOWN OF SYLVA FEES	25,000.00	25,000.00	17,870.00	7,130.00	25,000.00	25,000.00	25,000.00	0.00%
11-3340-490-05	TOWN OF WEBSTER FEES	250.00	500.00	1,425.00	(925.00)	500.00	1,450.00	1,450.00	190.00%
11-3340-490-06	TOWN OF DILLSBORO FEES	2,000.00	2,000.00	1,450.00	550.00	2,000.00	2,000.00	2,000.00	0.00%
11-3340-490-07	TOWN OF FOREST HILLS FE	500.00	250.00	550.00	(300.00)	250.00	600.00	600.00	140.00%
11-3340-580-00	CELL TOWER APPLICATION	25,000.00	25,000.00	17,000.00	8,000.00	20,000.00	20,000.00	20,000.00	-20.00%
11-3340-580-01	CASHIERS PERMIT FEES	3,500.00	3,500.00	2,200.00	1,300.00	3,500.00	3,500.00	3,500.00	0.00%
11-3340-580-06	SUBDIVISION REVIEW FEES	7,500.00	7,500.00	8,480.00	(980.00)	7,500.00	8,500.00	8,500.00	13.33%
11-3340-580-12	441 CORRIDOR FEES	500.00	500.00	700.00	(200.00)	500.00	750.00	750.00	50.00%
11-3340-580-15	CULLOWHEE FEES	500.00	500.00	950.00	(450.00)	500.00	1,000.00	1,000.00	100.00%
11-3340-580-16	PLAT REVIEW FEES	5,000.00	-	-	-	-	-	-	-
TOTAL PLANNING FEES		\$ 69,750.00	\$ 64,750.00	\$ 50,625.00	\$ 14,125.00	\$ 59,750.00	\$ 62,800.00	\$ 62,800.00	-3.01%
FACILITY FEES									
11-3416-890-01	COURT FACILITY FEES	54,840.00	54,840.00	39,829.29	15,010.71	54,840.00	54,840.00	54,840.00	0.00%
11-3416-890-02	COURT FACILITY FEES - INTEREST	500.00	500.00	426.25	73.75	500.00	500.00	500.00	0.00%
TOTAL FACILITY FEES		\$ 55,340.00	\$ 55,340.00	\$ 40,255.54	\$ 15,084.46	\$ 55,340.00	\$ 55,340.00	\$ 55,340.00	0.00%
ELECTION FEES									
11-3417-410-00	BOARD OF ELECTION FEES	1,000.00	7,500.00	1,718.00	5,782.00	4,660.00	4,660.00	4,660.00	-37.87%
11-3417-410-06	REGISTRATION FEES	-	-	3,698.00	(3,698.00)	-	-	-	-
TOTAL ELECTION FEES		\$ 1,000.00	\$ 7,500.00	\$ 5,416.00	\$ 2,084.00	\$ 4,660.00	\$ 4,660.00	\$ 4,660.00	-37.87%
OTHER REVENUES									
11-3420-410-00	TELEPHONE CHARGES	40,000.00	42,000.00	35,756.22	6,243.78	42,000.00	42,000.00	42,000.00	0.00%
TOTAL OTHER REVENUES		\$ 40,000.00	\$ 42,000.00	\$ 35,756.22	\$ 6,243.78	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	0.00%
SHERIFF REVENUES									
11-3430-890-00	CIVIL PROCESS IN STATE	54,000.00	55,000.00	22,355.00	32,645.00	55,000.00	55,000.00	55,000.00	0.00%
11-3430-890-01	CIVIL PROCESS FEES OFS	5,000.00	5,000.00	3,400.00	1,600.00	5,000.00	5,000.00	5,000.00	0.00%
11-3431-840-00	DUKE ENERGY DONATION	-	2,500.00	2,500.00	-	-	-	-	-100.00%
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	2,347.00	10,000.00	37,738.82	(27,738.82)	25,000.00	40,000.00	40,000.00	300.00%
11-3431-890-02	OFFICERS FEES - COURTS	21,610.00	21,610.00	13,442.99	8,167.01	21,610.00	21,610.00	21,610.00	0.00%
11-3431-890-03	WRIT OF EXECUTION SALE	1,200.00	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	3,405.00	1,595.00	5,000.00	5,000.00	5,000.00	0.00%
11-3431-890-05	CIVIL PROCESS FEES-COUR	13,500.00	13,500.00	12,046.50	1,453.50	13,500.00	13,500.00	13,500.00	0.00%
11-3431-890-06	SHERIFF-WORK RELEASE PR	12,500.00	12,500.00	1,670.00	10,830.00	12,500.00	12,500.00	12,500.00	0.00%
11-3431-890-07	CONCEALED HANDGUN PERMITS	25,500.00	27,500.00	21,817.50	5,682.50	27,500.00	27,500.00	27,500.00	0.00%
11-3431-890-09	SCHOOL RESOURCE-BOE,SCC	382,883.00	390,320.00	138,910.21	251,409.79	406,244.00	406,244.00	406,244.00	4.08%
11-3431-890-10	NC GOV HIGHWAY SAFETY-S	20,000.00	43,000.00	7,575.77	35,424.23	20,000.00	20,000.00	20,000.00	-53.49%



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11-3431-890-11	GOVERNOR'S CRIME COMM.-	206,125.00	24,500.00	-	24,500.00	24,500.00	24,500.00	24,500.00	0.00%
11-3431-890-13	UNAUTH SUB TAX DISTRIBU	25,000.00	25,000.00	5,135.96	19,864.04	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	800.00	14,200.00	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	-	5,000.00	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%
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	25,760.00	7,935.00	20,703.71	(12,768.71)	20,000.00	20,000.00	20,000.00	152.05%
11-3431-890-25	ABC REHAB/ED-TOWN OF SYLVA.	6,500.00	-	1,000.00	(1,000.00)	-	-	-	-
11-3431-890-26	DEPT OF JUSTICE GRANT	21,252.00	-	-	-	-	-	-	-
11-3431-890-28	SHERIFF MISC	3,000.00	3,000.00	3,000.00	-	3,000.00	3,000.00	3,000.00	0.00%
11-3431-890-29	COMMISSARY FEES	56,546.00	64,925.00	10,024.77	54,900.23	64,925.00	64,925.00	64,925.00	0.00%
11-3431-890-30	UNCLAIMED PROPERTY SALE	2,500.00	2,500.00	-	2,500.00	25,000.00	25,000.00	25,000.00	900.00%
11-3431-890-31	FORFEITURE-PUBLIC SCHOOLS	2,000.00	3,333.89	1,333.89	2,000.00	3,333.89	3,334.00	3,334.00	0.00%
11-3431-890-32	INMATE PHONE SERVICE	-	34,800.00	24,689.15	10,110.85	15,000.00	34,800.00	34,800.00	0.00%
11-3431-890-33	NET MOTION-TOWN OF SYLVA	-	5,903.01	5,903.01	-	5,903.01	5,903.00	5,903.00	0.00%
TOTAL SHERIFF REVENUES		\$ 954,473.00	\$ 821,276.90	\$ 337,452.28	\$ 483,824.62	\$ 841,465.90	\$ 876,266.00	\$ 876,266.00	6.70%
JAIL REVENUES									
11-3432-890-01	JAIL FEES - COURTS	17,000.00	17,000.00	22,042.58	(5,042.58)	17,000.00	25,000.00	25,000.00	47.06%
11-3432-890-03	INMATE HOUSING FEES	7,000.00	-	2,160.00	(2,160.00)	2,500.00	2,500.00	2,500.00	0.00%
11-3432-890-05	STATEWIDE MISC CONFINEM	-	73,000.00	-	73,000.00	73,000.00	73,000.00	73,000.00	0.00%
11-3432-890-06	NETWORK COMM TECHNOLOGY	-	10,000.00	10,000.00	-	-	-	-	-100.00%
TOTAL JAIL REVENUES		\$ 24,000.00	\$ 100,000.00	\$ 34,202.58	\$ 65,797.42	\$ 92,500.00	\$ 100,500.00	\$ 100,500.00	0.50%
EMERGENCY MANAGEMENT REVENUES									
11-3433-360-00	EMERGENCY MANAGEMENT	39,584.00	39,590.00	38,641.98	948.02	39,590.00	39,590.00	39,590.00	0.00%
11-3433-360-02	FEMA DISASTER ASSISTANC	27,786.00	-	-	-	-	-	-	-
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 PREVENTION	325.00	325.00	-	325.00	325.00	325.00	325.00	0.00%
11-3433-360-09	NC DEPT OF AGRICULTURE-	-	68,391.38	68,391.38	-	-	-	-	-100.00%
TOTAL EMERGENCY MANAGEMENT REVENUES		\$ 68,195.00	\$ 108,806.38	\$ 107,033.36	\$ 1,773.02	\$ 40,415.00	\$ 40,415.00	\$ 40,415.00	-62.86%
CODE ENFORCEMENT REVENUES									
11-3435-410-00	DONATIONS ENERGY CODE C	150.00	-	175.00	(175.00)	-	-	-	-
11-3435-410-01	BUILDING INSPECTION FEE	380,000.00	425,000.00	398,143.00	26,857.00	425,000.00	425,000.00	425,000.00	0.00%
11-3435-410-02	HOMEOWNERS RECOVERY FUN	700.00	500.00	657.00	(157.00)	750.00	750.00	750.00	50.00%
11-3435-410-03	ABC PERMIT FEE	3,500.00	3,500.00	2,400.00	1,100.00	2,000.00	2,500.00	2,500.00	-28.57%
11-3435-410-05	EROSION CONTROL FEES	12,400.00	12,500.00	28,325.00	(15,825.00)	25,000.00	30,000.00	30,000.00	140.00%
11-3435-410-06	EROSION CONTROL PENALTIES	300.00	300.00	-	300.00	300.00	300.00	300.00	0.00%
11-3435-410-07	LAND DEVELOPMENT FEES	35,000.00	35,000.00	28,440.00	6,560.00	35,000.00	35,000.00	35,000.00	0.00%
11-3435-410-08	MOBILE HOME PARK FEES	200.00	100.00	150.00	(50.00)	100.00	200.00	200.00	100.00%
11-3435-410-09	FLOODPLAIN PERMIT FEES	1,500.00	1,500.00	2,050.00	(550.00)	2,500.00	2,500.00	2,500.00	66.67%



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11-3435-410-10	FIRE INSPECTION FEES	9,650.00	8,500.00	7,523.00	977.00	8,000.00	8,500.00	8,500.00	0.00%
TOTAL CODE ENFORCEMENT		\$ 443,400.00	\$ 486,900.00	\$ 467,863.00	\$ 19,037.00	\$ 498,650.00	\$ 504,750.00	\$ 504,750.00	3.67%
AMBULANCE FEES									
11-3437-410-01	AMBULANCE FEES-GCRS	225,000.00	240,000.00	161,288.09	78,711.91	240,000.00	240,000.00	240,000.00	0.00%
11-3437-410-02	AMBULANCE-WESTCARE PROFIT	-	222,337.00	222,337.00	-	-	-	-	-100.00%
TOTAL AMBULANCE FEES		\$ 225,000.00	\$ 462,337.00	\$ 383,625.09	\$ 78,711.91	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	-48.09%
TRANSPORTATION REVENUES									
11-3452-261-00	SECTION 18 ADMINISTRATION	160,254.00	165,299.00	118,576.00	46,723.00	153,672.00	153,672.00	153,672.00	-7.03%
11-3452-263-00	SECTION 18 CAPITAL	174,231.00	55,350.00	-	55,350.00	196,884.00	196,884.00	196,884.00	255.71%
11-3452-264-00	NC DOT 10-ED-060 ELDERLY	118,629.00	87,500.00	48,659.00	38,841.00	87,500.00	87,500.00	87,500.00	0.00%
11-3452-264-01	NC DOT 10-ED-060 CAPITAL	46,470.00	44,924.00	51,222.00	(6,298.00)	45,475.00	45,475.00	45,475.00	1.23%
11-3452-264-10	NC DOT 10-ED-060 OTHER	2,443.00	2,497.00	2,497.00	-	2,527.00	2,527.00	2,527.00	1.20%
11-3452-431-00	OLDER AMERICAN ACT TITL	18,552.00	18,552.00	16,002.50	2,549.50	18,552.00	18,552.00	18,552.00	0.00%
11-3452-435-00	DONATIONS-COST SHARE TI	1,300.00	325.00	2,324.00	(1,999.00)	1,300.00	1,300.00	1,300.00	300.00%
11-3452-435-01	PUBLIC FARES	8,000.00	8,000.00	7,755.80	244.20	8,000.00	8,000.00	8,000.00	0.00%
11-3452-435-02	NURSING/REST HOME FEES	500.00	500.00	543.00	(43.00)	350.00	350.00	350.00	-30.00%
11-3452-435-03	EDTAP FARES	-	-	130.00	(130.00)	-	-	-	
11-3452-435-04	TROLLEY FARES	8,000.00	9,000.00	6,570.56	2,429.44	9,000.00	9,000.00	9,000.00	0.00%
11-3452-435-05	ELDERLY 5310 FARES	12,500.00	13,000.00	11,951.00	1,049.00	13,000.00	13,000.00	13,000.00	0.00%
11-3452-435-06	EMPLOYMENT FARES	4,000.00	4,000.00	3,040.00	960.00	4,000.00	4,000.00	4,000.00	0.00%
11-3452-511-00	PROGRAM INCOME	1,500.00	1,500.00	793.77	706.23	1,000.00	1,000.00	1,000.00	-33.33%
11-3452-511-01	NC DOT-ROAP EMPLOYMENT	11,619.00	11,619.00	11,619.00	-	11,619.00	11,619.00	11,619.00	0.00%
11-3452-511-02	NC DOT-ROAP EDTAP	78,669.00	62,618.00	62,618.00	-	62,618.00	62,618.00	62,618.00	0.00%
11-3452-511-06	NC DOT-ROAP RGP	54,746.00	70,784.00	70,784.00	-	70,784.00	70,784.00	70,784.00	0.00%
11-3452-511-07	CONTRACTS-DSS MEDICAL T	55,000.00	55,000.00	40,107.89	14,892.11	58,000.00	58,000.00	58,000.00	5.45%
11-3452-511-14	CONTRACTS-MTN PROJECTS	150.00	-	-	-	-	-	-	
11-3452-511-17	CONTRACTS-VOCATIONAL RE	4,400.00	4,500.00	1,280.00	3,220.00	3,000.00	3,000.00	3,000.00	-33.33%
11-3452-511-25	EXCISE TAX CREDIT	10,000.00	8,750.00	3,948.59	4,801.41	-	-	-	-100.00%
TOTAL TRANSPORTATION REVENUES		\$ 770,963.00	\$ 623,718.00	\$ 460,422.11	\$ 163,295.89	\$ 747,281.00	\$ 747,281.00	\$ 747,281.00	19.81%
OTHER REVENUES									
11-3483-410-00	SAFE ROADS ACT	4,000.00	4,000.00	2,480.98	1,519.02	4,000.00	4,000.00	4,000.00	0.00%
11-3492-370-01	NC DEPT OF COMMERCE-DOW	-	35,000.00	35,000.00	-	-	-	-	-100.00%
TOTAL OTHER REVENUES		\$ 4,000.00	\$ 39,000.00	\$ 37,480.98	\$ 1,519.02	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	-89.74%
COOPERATIVE EXTENSION REVENUES									
11-3495-370-03	CONSERVATION EDUCATION	2,500.00	2,500.00	-	2,500.00	500.00	500.00	500.00	-80.00%
11-3495-860-00	EQUIPMENT RENTAL	200.00	240.00	555.00	(315.00)	1,000.00	1,000.00	1,000.00	316.67%
TOTAL COOPERATIVE EXTENSION REVENUES		\$ 2,700.00	\$ 2,740.00	\$ 555.00	\$ 2,185.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	-45.26%



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CONSERVATION REVENUES									
11-3496-370-00	SOIL AND WATER TECH ASS	32,563.00	33,563.00	26,550.00	7,013.00	33,563.00	33,563.00	33,563.00	0.00%
11-3496-370-02	SSWC DISTRICT MATCHING	4,600.00	4,600.00	3,600.00	1,000.00	4,600.00	4,600.00	4,600.00	0.00%
11-3496-370-05	DUKE ENERGY	15,000.00	13,251.00	13,251.00	-	7,992.56	7,993.00	7,993.00	-39.68%
	TOTAL CONSERVATION REVENUES	\$ 52,163.00	\$ 51,414.00	\$ 43,401.00	\$ 8,013.00	\$ 46,155.56	\$ 46,156.00	\$ 46,156.00	-10.23%
HEALTH REVENUES									
11-3511-410-00	VACCINE FEES	115,000.00	130,000.00	112,041.39	17,958.61	130,000.00	130,000.00	130,000.00	0.00%
11-3511-511-00	GENERAL AID TO COUNTIES	80,336.00	80,336.00	67,908.17	12,427.83	80,363.00	80,363.00	80,363.00	0.03%
11-3513-513-75	HEALTH PROMOTION	26,708.00	39,984.00	29,081.56	10,902.44	36,174.00	36,174.00	36,174.00	-9.53%
11-3513-513-78	DONATIONS-BCCCP	500.00	-	-	-	-	-	-	-
11-3513-513-81	SPORTS EXAMS	1,000.00	1,000.00	820.00	180.00	1,000.00	1,000.00	1,000.00	0.00%
11-3513-513-82	CHILD EXAMS	1,500.00	1,500.00	184.80	1,315.20	1,000.00	1,000.00	1,000.00	-33.33%
11-3513-513-83	SAFEEKIDS	7,350.00	5,967.00	7,188.00	(1,221.00)	2,500.00	2,500.00	2,500.00	-58.10%
11-3513-513-84	HEALTHY LIVING FESTIVAL	-	-	500.00	(500.00)	-	-	-	-
11-3513-513-85	GREAT SMOKIES-BCCCP GRA	5,000.00	5,000.00	4,850.00	150.00	4,850.00	4,850.00	4,850.00	-3.00%
11-3513-513-86	GREAT SMOKIES HEALTHY L	1,500.00	-	-	-	-	-	-	-100.00%
11-3513-513-87	GREAT SMOKIES-BABY BUCK	-	3,200.00	3,200.00	-	-	-	300.00	-
11-3513-516-01	DIAPER DRIVE	-	-	975.00	(975.00)	300.00	300.00	-	-100.00%
11-3516-516-02	COMMUNITY HEALTH GRANT	-	26,187.00	28,500.00	(2,313.00)	-	-	-	-
11-3513-516-38	SAFE MOM & BABY-ANN WOL	8,000.00	-	-	-	-	-	-	-
11-3515-513-73	BREAST & CERVICAL CANCER	25,755.00	21,930.00	24,735.00	(2,805.00)	22,950.00	22,950.00	22,950.00	4.65%
11-3515-513-74	WISEWOMAN PROJECT	10,158.00	10,137.00	5,930.00	4,207.00	5,400.00	5,400.00	5,400.00	-46.73%
11-3515-513-75	EAT LESS MOVE MORE-EMP	-	-	-	-	-	-	-	-
11-3515-515-20	WIC PROGRAM	155,916.00	161,028.00	123,280.57	37,747.43	161,114.00	161,114.00	161,114.00	0.05%
11-3515-515-21	BF PEER COUNSELOR	8,547.00	9,256.00	5,982.21	3,273.79	7,806.00	7,806.00	7,806.00	-15.67%
11-3515-515-50	MATERNAL HEALTH	57,982.00	57,982.00	48,906.71	9,075.29	57,982.00	57,982.00	57,982.00	0.00%
11-3515-515-55	CHILD HEALTH	12,770.00	12,770.00	7,593.04	5,176.96	11,052.00	11,052.00	11,052.00	-13.45%
11-3515-515-90	FAMILY PLANNING	150,133.00	147,278.00	102,595.76	44,682.24	118,654.00	118,654.00	118,654.00	-19.44%
11-3515-515-91	OTHER RECEIPTS - FAMILY	10,000.00	10,000.00	4,175.36	5,824.64	5,000.00	7,500.00	7,500.00	-25.00%
11-3515-516-60	CAR SEAT SAFETY PROGRAM	2,000.00	2,000.00	1,725.00	275.00	2,000.00	2,000.00	2,000.00	0.00%
11-3515-516-70	LOCAL PERINATAL SUPPORT	20,000.00	20,000.00	9,489.56	10,510.44	15,000.00	15,000.00	15,000.00	-25.00%
11-3515-516-80	LOCAL PERINATAL SUPPORT	1,000.00	1,000.00	1,795.58	(795.58)	2,500.00	2,500.00	2,500.00	150.00%
11-3515-516-91	OTHER RECEIPTS-COMPHEHE	131,654.00	90,000.00	62,115.77	27,884.23	90,000.00	90,000.00	90,000.00	0.00%
11-3516-330-01	CHILD SERVICES COORDINA	3,450.00	3,450.00	-	3,450.00	3,450.00	3,450.00	3,450.00	0.00%
11-3516-330-02	CSC CC4C	71,717.27	72,000.00	61,423.20	10,576.80	72,000.00	72,000.00	72,000.00	0.00%
11-3516-330-03	BF PROMOTION & SUPPORT	9,348.00	4,649.00	3,886.81	762.19	7,582.00	7,582.00	7,582.00	63.09%
11-3516-350-04	IMMUNIZATION ACTION PLA	3,043.00	9,014.00	5,201.06	3,812.94	9,014.00	9,014.00	9,014.00	0.00%
11-3518-330-09	SCHOOL NURSE FUNDING	50,000.00	50,000.00	38,730.84	11,269.16	50,000.00	50,000.00	50,000.00	0.00%
11-3518-517-13	DIABETES REGIONAL CONSU	62,170.00	60,920.00	41,371.01	19,548.99	-	-	-	-100.00%
11-3518-517-15	NACCHO GRANT	-	-	-	-	-	-	-	-



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11-3518-518-00	ENVIRONMENTAL HEALTH FE	100,000.00	150,000.00	130,142.00	19,858.00	100,000.00	150,000.00	150,000.00	0.00%
11-3518-518-02	FOOD & LODGING FEES	10,000.00	14,000.00	7,750.00	6,250.00	12,000.00	12,000.00	12,000.00	-14.29%
11-3518-518-03	ENVIRONMENTAL HEALTH-FO	-	-	-	-	-	-	-	-
11-3518-518-04	WELL INSPECTION FEES	25,000.00	40,000.00	28,920.00	11,080.00	25,000.00	35,000.00	35,000.00	-12.50%
11-3518-518-05	POOL INSPECTIONS FEES	6,000.00	6,000.00	6,845.00	(845.00)	6,000.00	7,500.00	7,500.00	25.00%
11-3518-518-06	EH WATER SAMPLES	5,000.00	8,000.00	9,840.00	(1,840.00)	8,000.00	10,500.00	10,500.00	31.25%
11-3518-518-15	COMM/NON-COMMUNITY WATE	22,500.00	31,000.00	22,075.00	8,925.00	28,000.00	28,000.00	28,000.00	-9.68%
11-3518-518-16	ANIMAL ADOPTION FEES	12,000.00	12,000.00	14,794.50	(2,794.50)	12,000.00	15,000.00	15,000.00	25.00%
11-3518-518-17	ANIMAL CLINIC FEES	-	500.00	1,101.00	(601.00)	1,500.00	1,500.00	1,500.00	200.00%
11-3518-518-18	ANIMAL SHELTER DONATION	1,500.00	1,500.00	5,570.00	(4,070.00)	1,500.00	1,500.00	1,500.00	0.00%
11-3518-518-27	ANCILLARY SERVICES	35,000.00	45,000.00	39,727.09	5,272.91	45,000.00	45,000.00	45,000.00	0.00%
11-3518-518-29	PCM MEDICAL ASST PROGRA	80,117.00	80,117.00	68,854.73	11,262.27	80,117.00	80,117.00	80,117.00	0.00%
11-3518-518-31	LOCAL TITLE XIX-FAMILY	15,000.00	10,000.00	15,041.63	(5,041.63)	15,000.00	15,000.00	15,000.00	50.00%
11-3518-518-48	BIOTERRORISM	27,168.00	27,168.00	22,445.97	4,722.03	27,168.00	27,168.00	27,168.00	0.00%
11-3518-518-51	ADOLESCENT PREGNANCY-AP	75,000.00	-	-	-	75,000.00	75,000.00	75,000.00	-
11-3518-518-55	VIRAL HEPATITIS PREVENT	28,184.00	67,642.00	54,044.69	13,597.31	67,642.00	67,642.00	67,642.00	0.00%
11-3519-330-02	STD MEDS	-	894.00	1,100.00	(206.00)	894.00	894.00	894.00	0.00%
11-3519-330-03	COMMUNICABLE DISEASE CO	10,514.00	10,514.00	20,331.70	(9,817.70)	10,514.00	10,514.00	10,514.00	0.00%
11-3519-330-05	SMART START	119,000.00	119,000.00	102,884.49	16,115.51	119,000.00	119,000.00	119,000.00	0.00%
11-3519-330-13	COST SETTLEMENT FUNDS	150,000.00	150,000.00	98,870.00	51,130.00	50,000.00	75,000.00	75,000.00	-50.00%
11-3519-330-16	COUNTY WELLNESS CLINIC	165,939.00	186,613.00	-	186,613.00	192,580.00	194,462.00	194,462.00	4.21%
11-3519-330-22	COMM GARDEN DONATIONS	-	1,300.00	150.00	1,150.00	-	1,800.00	1,800.00	38.46%
11-3519-330-24	TANF	3,859.00	3,859.00	-	3,859.00	3,859.00	3,859.00	3,859.00	0.00%
11-3519-330-25	WOMENS HEALTH SERVICES	10,373.00	10,373.00	8,218.00	2,155.00	8,218.00	8,218.00	8,218.00	-20.78%
11-3519-330-26	CHILD FATALITY	353.00	363.00	-	363.00	363.00	363.00	363.00	0.00%
11-3519-330-27	TUBERCULOSIS	2,398.00	2,391.00	540.00	1,851.00	2,398.00	2,398.00	2,398.00	0.29%
11-3519-330-28	TB MEDICATIONS	540.00	2,938.00	-	2,938.00	540.00	540.00	540.00	-81.62%
11-3519-330-29	HIV	500.00	500.00	1,837.00	(1,337.00)	500.00	500.00	500.00	0.00%
11-3519-330-32	COMM GARDEN SALE OF TSH	200.00	200.00	-	200.00	200.00	200.00	200.00	0.00%
11-3519-330-33	ACTIVE ROUTES TO SCHOOL	80,000.00	92,000.00	61,962.97	30,037.03	100,000.00	100,000.00	100,000.00	8.70%
11-3519-330-35	STD PREVENTION-DRUGS	4,473.00	-	-	-	-	-	-	-
TOTAL HEALTH REVENUES		\$ 2,023,155.27	\$ 2,110,460.00	\$ 1,527,232.17	\$ 583,227.83	\$ 1,890,684.00	\$ 1,988,866.00	\$ 1,988,866.00	-5.76%
SOCIAL SERVICE REVENUES									
11-3531-531-10	STATE-FEDERAL ADMINISTR	2,311,415.00	2,350,165.00	2,273,799.98	76,365.02	2,314,294.00	2,314,294.00	2,314,294.00	-1.53%
11-3535-535-22	MEDICAID PAYBACK	900.00	900.00	280.00	620.00	12,000.00	12,000.00	12,000.00	1233.33%
11-3535-535-50	SPECIAL ASSISTANCE REFU	2,100.00	2,100.00	6,301.00	(4,201.00)	2,100.00	2,100.00	2,100.00	0.00%
11-3535-536-10	IV-D FEES	6,000.00	6,000.00	4,284.14	1,715.86	6,000.00	6,000.00	6,000.00	0.00%
11-3535-536-11	TITLE IV-D COLLECTIONS	10,000.00	10,000.00	5,120.01	4,879.99	10,000.00	10,000.00	10,000.00	0.00%
11-3535-536-12	IV-D INCENTIVE	21,000.00	21,407.00	20,712.00	695.00	23,301.00	23,301.00	23,301.00	8.85%
11-3535-536-31	IV-E FOSTER CARE	167,047.00	177,470.00	133,347.85	44,122.15	240,270.00	240,270.00	240,270.00	35.39%
11-3535-536-32	WAFFA PAYBACK	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%



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11-3535-536-40	STATE FOSTER CARE	67,443.00	79,500.00	18,115.46	61,384.54	97,638.00	97,638.00	97,638.00	22.82%
11-3535-536-55	ADOPTION ASSISTANCE	32,400.00	30,600.00	2,250.00	28,350.00	32,400.00	32,400.00	32,400.00	5.88%
11-3535-536-56	ADOPTION FEES	800.00	800.00	600.00	200.00	800.00	800.00	800.00	0.00%
11-3537-537-20	CRISIS INTERVENTION	162,813.00	149,174.00	150,188.46	(1,014.46)	151,945.00	151,945.00	151,945.00	1.86%
11-3537-537-22	LINKS	9,650.00	9,650.00	1,172.97	8,477.03	14,631.00	14,631.00	14,631.00	51.62%
11-3537-538-00	DUKE ENERGY	11,900.00	11,900.00	5,169.40	6,730.60	11,900.00	11,900.00	11,900.00	0.00%
11-3537-538-01	DUKE ENERGY SHAREHOLDER	9,128.00	-	-	-	-	-	-	-
11-3537-539-05	SALE OF EQUIPMENT	400.00	400.00	-	400.00	400.00	400.00	400.00	0.00%
11-3537-539-09	NC HEALTH CHOICE FEES	10,000.00	10,000.00	8,150.00	1,850.00	10,000.00	10,000.00	10,000.00	0.00%
11-3537-539-11	SPECIAL CHILD ADOPTION	93,950.00	83,478.00	-	83,478.00	67,329.65	67,330.00	67,330.00	-19.34%
11-3537-539-12	TRANSPORTATION REIMBURS	240,700.00	215,000.00	101,409.31	113,590.69	215,000.00	215,000.00	215,000.00	0.00%
11-3537-539-13	HELPING EACH MEMBER COP	8,991.00	9,791.25	3,972.45	5,818.80	9,714.00	9,714.00	9,714.00	-0.79%
11-3537-539-14	PROGRESS ENERGY NEIGHBO	1,461.03	1,439.49	1,430.46	9.03	1,655.00	1,655.00	1,655.00	14.97%
11-3537-539-18	DCD CHILD CARE SUBSIDY	2,350,964.00	2,058,897.00	84,905.78	1,973,991.22	2,139,509.00	2,139,509.00	2,139,509.00	3.92%
11-3537-539-19	LOW INCOME ENERGY ASST	162,813.00	149,174.00	147,000.00	2,174.00	151,945.00	151,945.00	151,945.00	1.86%
TOTAL SOCIAL SERVICE REVENUES		\$ 5,682,375.03	\$ 5,378,345.74	\$ 2,968,209.27	\$ 2,410,136.47	\$ 5,513,331.65	\$ 5,513,332.00	\$ 5,513,332.00	2.51%
INDIAN RESERVATION									
11-3539-531-10	ADMINISTRATION STATE-FE	464,541.00	225,014.00	336,203.14	(111,189.14)	207,578.57	206,833.00	206,833.00	-8.08%
11-3539-531-12	TRANSPORTATION REIMBURS	44,240.00	44,240.00	17,208.70	27,031.30	44,240.00	44,240.00	44,240.00	0.00%
11-3539-535-21	MEDICAID PAYBACK	300.00	300.00	-	300.00	2,000.00	2,000.00	2,000.00	566.67%
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	125,000.00	119,000.00	35,156.95	83,843.05	80,000.00	80,000.00	80,000.00	-32.77%
11-3539-536-41	STATE FOSTER CARE	56,000.00	55,000.00	30,409.22	24,590.78	35,000.00	35,000.00	35,000.00	-36.36%
TOTAL INDIAN RESERVATION		\$ 690,581.00	\$ 444,054.00	\$ 418,978.01	\$ 25,075.99	\$ 369,318.57	\$ 368,573.00	\$ 368,573.00	-17.00%
AGING REVENUES									
11-3540-330-00	HOME & COMMUNITY CARE B	221,178.00	190,117.00	200,215.99	(10,098.99)	201,558.00	201,558.00	201,558.00	6.02%
11-3540-330-01	MEALS-DONATIONS AND FEE	20,000.00	20,000.00	16,374.11	3,625.89	20,000.00	20,000.00	20,000.00	0.00%
11-3540-330-02	ANIMAL MEAL DONATIONS	200.00	100.00	25.00	75.00	100.00	100.00	100.00	0.00%
11-3540-330-03	LIQUID SUPPLEMENTS	2,500.00	1,500.00	954.00	546.00	1,500.00	1,500.00	1,500.00	0.00%
11-3540-330-05	MEALS-PRIVATE PAY	2,200.00	2,200.00	2,286.35	(86.35)	2,200.00	2,500.00	2,500.00	13.64%
11-3540-360-02	PROJECT CARE-DONATIONS	11,500.00	4,000.00	4,644.80	(644.80)	4,000.00	4,500.00	4,500.00	12.50%
11-3540-531-07	COMMUNITY RESOURCE CONN	4,500.00	4,500.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	-50.00%
11-3540-531-09	CASHIERS SENIOR CENTER	9,000.00	9,000.00	7,735.00	1,265.00	9,000.00	9,000.00	9,000.00	0.00%
11-3540-531-13	SENIOR CENTER GENERAL P	11,400.00	10,878.00	10,939.00	(61.00)	10,878.00	10,878.00	10,878.00	0.00%
11-3540-531-14	AGING DONATIONS	8,075.00	2,000.00	2,915.10	(915.10)	2,000.00	3,000.00	3,000.00	50.00%
11-3540-531-20	SHIP/SENIOR CARE	4,492.00	4,492.00	5,220.00	(728.00)	4,492.00	5,220.00	5,220.00	16.21%
11-3540-531-23	ADULT DAY CARE-DSS FUND	11,200.00	10,355.00	5,792.13	4,562.87	8,500.00	8,500.00	8,500.00	-17.91%
11-3540-531-24	ADULT DAY CARE-CLIENT D	9,500.00	10,000.00	9,780.00	220.00	9,500.00	9,500.00	9,500.00	-5.00%
11-3540-531-25	ADULT DAY CARE-MEAL DON	3,500.00	-	840.00	(840.00)	-	1,000.00	1,000.00	-
11-3540-531-27	EMERGENCY FOOD/SHELTER	6,000.00	6,000.00	6,763.00	(763.00)	6,000.00	6,763.00	6,763.00	12.72%



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11-3540-531-28	ADULT DAY CARE-CACFP	3,000.00	3,000.00	2,001.20	998.80	3,000.00	3,000.00	3,000.00	0.00%
11-3540-531-30	DINING ROOM RENTAL	2,800.00	2,500.00	2,795.00	(295.00)	2,500.00	3,000.00	3,000.00	20.00%
11-3540-531-31	BOARDROOM RENTAL	500.00	500.00	-	500.00	-	-	-	-100.00%
TOTAL AGING REVENUES		\$ 331,545.00	\$ 281,142.00	\$ 281,530.68	\$ (388.68)	\$ 287,478.00	\$ 292,269.00	\$ 292,269.00	3.96%
EMERGENCY FOOD & SHELTER									
11-3541-840-00	EMERGENCY FOOD & SHELTE	10,871.00	11,825.00	11,825.00	-	11,258.00	11,258.00	11,258.00	-4.79%
TOTAL EMERGENCY FOOD & SHELTER		\$ 10,871.00	\$ 11,825.00	\$ 11,825.00	\$ -	\$ 11,258.00	\$ 11,258.00	\$ 11,258.00	-4.79%
SENIOR CENTER REVENUES									
11-3542-531-01	ACTIVITY FEES	15,000.00	15,000.00	11,276.75	3,723.25	15,000.00	15,000.00	15,000.00	0.00%
11-3542-531-03	FUND RAISING INCOME	3,000.00	3,000.00	1,211.00	1,789.00	1,200.00	1,200.00	1,200.00	-60.00%
11-3542-840-00	DONATIONS AND GIFTS	1,600.00	-	1,365.50	(1,365.50)	1,000.00	1,000.00	1,000.00	-4.44%
TOTAL SENIOR CENTER		\$ 19,600.00	\$ 18,000.00	\$ 13,853.25	\$ 4,146.75	\$ 17,200.00	\$ 17,200.00	\$ 17,200.00	-4.44%
VETERANS REVENUES									
11-3582-360-00	VETERAN'S SERVICE	1,906.00	1,906.00	2,175.41	(269.41)	1,906.00	2,175.00	2,175.00	14.11%
11-3582-360-01	VETERANS DONATIONS	175.00	-	-	-	-	-	-	-
TOTAL VETERANS REVENUES		\$ 2,081.00	\$ 1,906.00	\$ 2,175.41	\$ (269.41)	\$ 1,906.00	\$ 2,175.00	\$ 2,175.00	14.11%
LOTTERY REVENUES									
11-3593-330-01	LOTTERY PROCEEDS	247,362.00	242,597.00	242,596.08	0.92	237,832.00	237,832.00	237,832.00	-1.96%
TOTAL LOTTERY REVENUES		\$ 247,362.00	\$ 242,597.00	\$ 242,596.08	\$ 0.92	\$ 237,832.00	\$ 237,832.00	\$ 237,832.00	-1.96%
RECREATION REVENUES									
11-3612-330-00	TOWN OF SYLVA - POOL	13,230.00	-	16,219.84	(16,219.84)	-	15,000.00	15,000.00	-100.00%
11-3612-330-01	TOWN OF SYLVA-POOL CAPI	-	-	-	-	-	38,050.00	38,050.00	-20.00%
11-3612-370-01	THE COMMUNITY FOUNDATIO	15,000.00	15,000.00	-	15,000.00	15,000.00	15,000.00	15,000.00	0.00%
11-3612-370-02	BLUE RIDGE NATIONAL HER	-	5,250.00	5,250.00	-	-	-	-	-100.00%
11-3612-410-00	MISCELLANEOUS REVENUES	2,500.00	2,500.00	165.00	2,335.00	2,000.00	2,000.00	2,000.00	-20.00%
11-3612-410-01	SWIMMING POOL ADMISSION	42,000.00	43,000.00	25,533.50	17,466.50	43,000.00	43,000.00	43,000.00	0.00%
11-3612-410-02	SWIM LESSONS	2,500.00	2,700.00	1,065.00	1,635.00	2,700.00	2,700.00	2,700.00	0.00%
11-3612-410-03	SWIMMING POOL REIMBURSE	9,000.00	9,000.00	-	9,000.00	9,000.00	9,000.00	9,000.00	0.00%
11-3612-410-04	SPECIAL TRIPS	2,000.00	2,000.00	160.00	1,840.00	2,000.00	2,000.00	2,000.00	0.00%
11-3612-410-06	SPECIAL PROGRAMS	2,500.00	2,500.00	54.00	2,446.00	3,500.00	3,500.00	3,500.00	40.00%
11-3612-410-07	ADULT LEAGUES	3,500.00	2,500.00	1,100.00	1,400.00	3,200.00	3,200.00	3,200.00	28.00%
11-3612-410-08	CO-REC SOFTBALL	2,700.00	2,700.00	375.00	2,325.00	-	-	-	-100.00%
11-3612-410-09	WOMENS VOLLEYBALL	2,450.00	2,450.00	1,050.00	1,400.00	1,600.00	1,600.00	1,600.00	-34.69%
11-3612-410-10	CO-REC VOLLEYBALL	2,000.00	2,000.00	-	2,000.00	1,600.00	1,600.00	1,600.00	-20.00%
11-3612-410-11	CHURCH VOLLEYBALL	1,400.00	1,400.00	962.50	437.50	1,400.00	1,400.00	1,400.00	0.00%



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11-3612-410-12	YOUTH VOLLEYBALL	2,560.00	2,560.00	3,055.50	(495.00)	3,400.00	3,400.00	3,400.00	32.81%
11-3612-410-13	CHURCH SOFTBALL	3,750.00	3,750.00	2,785.50	964.50	3,375.00	3,375.00	3,375.00	-10.00%
11-3612-410-14	ADULT BASKETBALL	2,800.00	2,800.00	-	2,800.00	2,800.00	2,800.00	2,800.00	0.00%
11-3612-410-15	SUMMER BASKETBALL	3,000.00	2,000.00	-	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
11-3612-410-16	TENNIS	2,500.00	3,000.00	-	3,000.00	2,500.00	2,500.00	2,500.00	-16.67%
11-3612-410-17	YOUTH SOCCER	24,000.00	40,000.00	39,643.00	357.00	40,000.00	40,000.00	40,000.00	0.00%
11-3612-410-18	YOUTH BASKETBALL	11,000.00	11,000.00	10,620.00	380.00	11,000.00	11,000.00	11,000.00	0.00%
11-3612-410-19	SANDLOT BASEBALL	1,500.00	1,500.00	525.00	975.00	1,000.00	1,000.00	1,000.00	-33.33%
11-3612-410-20	ROAD RACES	5,500.00	5,500.00	4,080.00	1,420.00	4,000.00	4,000.00	4,000.00	-27.27%
11-3612-410-22	LEISURE PROGRAMS	13,000.00	13,000.00	12,305.00	695.00	19,000.00	19,000.00	19,000.00	46.15%
11-3612-410-23	DAY CAMPS	41,000.00	41,000.00	18,460.00	22,540.00	42,000.00	42,000.00	42,000.00	2.44%
11-3612-410-24	ANDREWS PARK	30,000.00	32,000.00	21,856.50	10,143.50	34,000.00	34,000.00	34,000.00	6.25%
11-3612-410-25	SHELTER RENTAL	6,000.00	6,000.00	3,635.00	2,365.00	6,000.00	6,000.00	6,000.00	0.00%
11-3612-410-26	FEE/CHARGES	1,000.00	1,000.00	100.00	900.00	1,000.00	1,000.00	1,000.00	0.00%
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	6,500.00	9,000.00	9,449.60	(449.60)	9,000.00	9,500.00	9,500.00	5.56%
11-3612-410-30	FAMILY FUNDAY	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-3612-410-31	PUMPKIN PATCH	400.00	900.00	83.00	817.00	900.00	900.00	900.00	0.00%
11-3612-410-35	SENIOR GAMES	1,500.00	2,100.00	1,213.85	886.15	-	-	-	-100.00%
11-3612-410-38	RECREATION CENTER FEES	165,000.00	165,000.00	114,926.56	50,073.44	165,000.00	165,000.00	165,000.00	0.00%
11-3612-410-39	CASHIERS RECREATION CEN	145,000.00	145,000.00	122,339.06	22,660.94	145,000.00	145,000.00	145,000.00	0.00%
11-3612-410-40	CASHIERS SWIMMING POOL	6,500.00	6,500.00	4,041.10	2,458.90	6,500.00	6,500.00	6,500.00	0.00%
11-3612-410-41	PERSONAL TRAINER FEES	24,000.00	24,000.00	26,460.00	(2,460.00)	24,000.00	28,000.00	28,000.00	16.67%
11-3612-410-42	CASHIERS PERSONAL TRAIN	25,000.00	27,500.00	22,845.00	4,655.00	25,000.00	25,000.00	25,000.00	-9.09%
11-3612-480-01	SWIMMING POOL CONCESSIO	11,000.00	11,000.00	7,384.75	3,615.25	11,000.00	11,000.00	11,000.00	0.00%
11-3612-480-02	PARK CONCESSIONS	4,500.00	7,000.00	6,364.50	635.50	7,000.00	7,000.00	7,000.00	0.00%
11-3612-840-00	DONATIONS	9,450.00	9,500.00	7,812.12	1,687.88	9,500.00	9,500.00	9,500.00	0.00%
11-3612-840-02	DONATIONS-GREENWAYS	1,000.00	1,000.00	315.00	685.00	1,500.00	1,500.00	1,500.00	50.00%
11-3612-840-03	DONATIONS-CASHIERS	3,500.00	3,948.00	3,735.00	213.00	3,500.00	3,500.00	3,500.00	-11.35%
TOTAL RECREATION REVENUES		\$ 653,240.00	\$ 672,058.00	\$ 495,969.38	\$ 176,088.62	\$ 666,475.00	\$ 724,025.00	\$ 724,025.00	7.73%
WELL FEES									
11-3713-510-00	CASHIERS WELL SERVICE F	13,500.00	13,500.00	10,890.00	2,610.00	13,500.00	13,500.00	13,500.00	0.00%
TOTAL WELL FEES		\$ 13,500.00	\$ 13,500.00	\$ 10,890.00	\$ 2,610.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	0.00%
REGISTER OF DEEDS REVENUES									
11-3814-410-01	REGISTER OF DEEDS - REV	427,500.00	425,000.00	433,586.50	(8,586.50)	450,000.00	450,000.00	450,000.00	5.88%
11-3814-410-02	REGISTER OF DEEDS-RECEI	365,000.00	360,000.00	290,154.50	69,845.50	350,000.00	350,000.00	350,000.00	-2.78%
11-3814-410-03	REGISTER OF DEEDS - MAR	7,000.00	7,000.00	6,675.00	325.00	7,000.00	7,000.00	7,000.00	0.00%
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	5,200.00	7,000.00	8,093.04	(1,093.04)	8,500.00	9,500.00	9,500.00	35.71%
TOTAL REGISTER OF DEEDS REVENUES		\$ 832,700.00	\$ 827,000.00	\$ 738,509.04	\$ 88,490.96	\$ 843,500.00	\$ 844,500.00	\$ 844,500.00	2.12%



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OTHER REVENUES									
11-3831-491-00	INVESTMENT EARNINGS	90,000.00	125,000.00	183,033.34	(58,033.34)	200,000.00	240,000.00	240,000.00	92.00%
11-3832-000-01	COPY MACHINE	34,500.00	34,500.00	25,776.20	8,723.80	34,500.00	34,500.00	34,500.00	0.00%
11-3832-000-02	FAX MACHINE/COPIES	500.00	500.00	66.75	433.25	500.00	500.00	500.00	0.00%
11-3834-860-00	RENTS	52,210.00	52,210.00	41,996.44	10,213.56	52,210.00	52,210.00	52,210.00	0.00%
11-3834-860-04	TOWER RENT-SKYFI	-	1,000.00	1,176.00	(176.00)	1,000.00	1,400.00	1,400.00	40.00%
11-3835-480-00	VENDING MACHINES	2,000.00	2,000.00	483.07	1,516.93	2,000.00	2,000.00	2,000.00	0.00%
11-3835-480-01	WELL AT WORK VENDING FE	720.00	500.00	22.25	477.75	500.00	500.00	500.00	0.00%
11-3835-820-00	SALE OF FIXED ASSETS	32,740.00	25,000.00	39,285.75	(14,285.75)	25,000.00	30,000.00	30,000.00	20.00%
TOTAL OTHER REVENUES		\$ 212,670.00	\$ 240,710.00	\$ 291,839.80	\$ (51,129.80)	\$ 315,710.00	\$ 361,110.00	\$ 361,110.00	50.02%
ABC REVENUES									
11-3837-351-00	ABC DISTRIBUTION-LAW EN	20,000.00	20,000.00	8,180.32	11,819.68	20,000.00	20,000.00	20,000.00	0.00%
11-3837-351-01	ABC DISTRIBUTION - GENE	240,000.00	240,000.00	120,000.00	120,000.00	240,000.00	240,000.00	240,000.00	0.00%
11-3837-351-03	ABC DISTRIBUTION-EDUCAT	21,500.00	21,500.00	20,555.91	944.09	21,500.00	21,500.00	21,500.00	0.00%
11-3837-351-04	ABC LICENSE FEES	3,400.00	3,800.00	4,650.00	(850.00)	3,800.00	4,600.00	4,600.00	21.05%
11-3837-351-05	BEER AND WINE TAX DISTR	165,000.00	165,000.00	-	165,000.00	165,000.00	165,000.00	165,000.00	0.00%
11-3837-351-06	ABC BOARD LOAN	118,724.00	-	-	-	-	-	-	-
TOTAL ABC REVENUES		\$ 568,624.00	\$ 450,300.00	\$ 153,386.23	\$ 296,913.77	\$ 450,300.00	\$ 451,100.00	\$ 451,100.00	0.18%
OTHER REVENUES									
11-3839-850-00	INSURANCE SETTLEMENTS	48,394.21	34,920.42	37,034.98	(2,114.56)	-	-	-	-100.00%
11-3839-890-00	OTHER MISCELLANEOUS REV	27,500.00	27,500.00	14,627.28	12,872.72	27,500.00	28,000.00	28,000.00	1.82%
11-3839-890-01	DONATIONS	5,000.00	-	-	-	-	-	-	-
11-3839-890-03	TDA ADMINISTRATION	38,000.00	38,250.00	-	38,250.00	38,250.00	38,250.00	38,250.00	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		\$ 133,394.21	\$ 115,170.42	\$ 51,662.26	\$ 63,508.16	\$ 80,250.00	\$ 80,750.00	\$ 80,750.00	-29.89%
FUND BALANCE									
11-3991-000-00	FUND BALANCE	2,065,373.23	1,855,779.00	-	1,855,779.00	-	-	469,150.00	-74.72%
TOTAL FUND BALANCE		\$ 2,065,373.23	\$ 1,855,779.00	\$ -	\$ 1,855,779.00	\$ -	\$ -	\$ 469,150.00	-74.72%
DEPARTMENT TOTAL REVENUES									
		\$ 63,631,837.74	\$ 64,381,314.44	\$ 51,364,248.69	\$ 13,017,065.75	\$ 63,046,875.68	\$ 64,506,059.00	\$ 64,975,209.00	0.92%



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GOVERNING BODY									
11-4110-121-00	SALARIES & WAGES	67,069.00	65,755.00	54,373.50	11,381.50	65,755.00	65,755.00	65,755.00	0.00%
11-4110-170-00	BOARD MEMBER EXPENSE	14,500.00	12,500.00	11,422.80	1,077.20	12,500.00	12,500.00	12,500.00	0.00%
11-4110-181-00	SOCIAL SECURITY CONTRIB	5,441.00	5,441.00	4,261.59	1,179.41	5,441.00	5,441.00	5,441.00	0.00%
11-4110-182-00	RETIREMENT EXPENSE	5,706.00	-	-	-	-	-	-	-
11-4110-183-00	HOSPITALIZATION INSURANCE	46,015.00	19,800.00	15,638.38	4,161.62	21,288.00	21,288.00	21,288.00	7.52%
11-4110-186-00	WORKMAN'S COMPENSATION	637.00	643.00	643.00	-	656.00	707.00	707.00	9.95%
11-4110-187-00	MEDICARE TAX	1,272.00	1,272.00	996.37	275.63	1,272.00	1,272.00	1,272.00	0.00%
11-4110-189-00	EMPLOYEE APPRECIATION	5,500.00	5,500.00	781.53	4,718.47	5,500.00	5,000.00	5,000.00	-9.09%
11-4110-191-00	PROFESSIONAL SERVICES-A	89,600.00	95,000.00	58,196.00	36,804.00	76,000.00	76,000.00	76,000.00	-20.00%
11-4110-260-00	OFFICE SUPPLIES AND MATERIALS	4,500.00	3,500.00	2,861.49	638.51	3,500.00	3,500.00	3,500.00	0.00%
11-4110-311-00	TRAVEL	16,500.00	16,000.00	12,865.48	3,134.52	16,000.00	16,000.00	16,000.00	0.00%
11-4110-321-00	TELEPHONE	2,500.00	2,500.00	1,392.16	1,107.84	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	1,797.60	1,702.40	3,500.00	3,500.00	3,500.00	0.00%
11-4110-393-00	CONTRACTED SERVICES	10,000.00	10,000.00	2,039.33	7,960.67	10,000.00	10,000.00	10,000.00	0.00%
11-4110-454-00	INSURANCE-PROFESSIONAL	2,400.00	2,400.00	-	2,400.00	2,400.00	2,400.00	2,400.00	0.00%
11-4110-491-00	DUES AND SUBSCRIPTIONS	12,100.00	12,500.00	11,970.88	529.12	12,500.00	12,500.00	12,500.00	0.00%
11-4110-699-00	MISCELLANEOUS DONATIONS	22,400.00	25,000.00	13,834.76	11,165.24	25,000.00	25,000.00	25,000.00	0.00%
TOTAL GOVERNING BODY		\$ 309,890.00	\$ 281,561.00	\$ 193,074.87	\$ 88,486.13	\$ 264,062.00	\$ 263,613.00	\$ 263,613.00	-6.37%
ADMINISTRATION									
11-4120-121-00	SALARIES & WAGES	208,980.00	212,169.00	175,709.32	36,459.68	216,600.00	216,600.00	216,600.00	2.09%
11-4120-181-00	SOCIAL SECURITY CONTRIB	12,957.00	13,154.00	10,213.41	2,940.59	13,429.00	13,429.00	13,429.00	2.09%
11-4120-182-00	RETIREMENT EXPENSE	16,718.00	16,082.00	13,327.90	2,754.10	16,418.00	16,960.00	16,960.00	5.46%
11-4120-183-00	HOSPITALIZATION INSURANCE	27,609.00	29,700.00	24,599.88	5,100.12	31,932.00	31,932.00	31,932.00	7.52%
11-4120-185-00	UNEMPLOYMENT INSURANCE	969.00	693.00	419.00	274.00	693.00	693.00	693.00	0.00%
11-4120-186-00	WORKMAN'S COMPENSATION	640.00	656.00	656.00	-	670.00	722.00	722.00	10.06%
11-4120-187-00	MEDICARE TAX	3,030.00	3,076.00	2,388.80	687.20	3,141.00	3,141.00	3,141.00	2.11%
11-4120-250-00	VEHICLE SUPPLIES	1,650.00	2,500.00	272.70	2,227.30	2,500.00	2,500.00	2,500.00	0.00%
11-4120-260-00	OFFICE SUPPLIES AND MATERIALS	3,000.00	3,000.00	2,740.64	259.36	3,000.00	3,000.00	3,000.00	0.00%
11-4120-260-01	CITIZENS ACADEMY SUPPLI	-	3,540.00	3,537.80	2.20	3,600.00	3,600.00	3,600.00	1.69%
11-4120-311-00	TRAVEL	3,825.00	5,000.00	2,458.68	2,541.32	5,000.00	5,000.00	5,000.00	0.00%
11-4120-321-00	TELEPHONE	6,000.00	5,500.00	5,133.81	366.19	5,500.00	5,500.00	5,500.00	0.00%
11-4120-325-00	POSTAGE	500.00	500.00	120.10	379.90	500.00	500.00	500.00	0.00%
11-4120-370-00	ADVERTISING	20.00	250.00	-	250.00	250.00	250.00	250.00	0.00%
11-4120-395-00	TRAINING EXPENSE	-	-	824.00	(824.00)	-	-	-	-
11-4120-452-00	INSURANCE-VEHICLE	1,500.00	3,000.00	3,000.00	-	3,000.00	3,000.00	3,000.00	0.00%
11-4120-454-00	INSURANCE-PROFESSIONAL	2,375.00	2,375.00	875.00	1,500.00	2,375.00	2,375.00	2,375.00	0.00%
11-4120-491-00	DUES AND SUBSCRIPTIONS	800.00	800.00	501.93	298.07	800.00	800.00	800.00	0.00%
11-4120-510-00	CAPITAL OUTLAY-EQUIPMENT	1,154.00	-	-	-	1,600.00	-	-	-



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11-4120-540-00	CAPITAL OUTLAY-MOTOR VE	37,443.00	-	-	-	-	-	-	
TOTAL ADMINISTRATION		\$ 329,170.00	\$ 301,995.00	\$ 246,778.97	\$ 55,216.03	\$ 311,008.00	\$ 310,002.00	\$ 310,002.00	2.65%
HUMAN RESOURCES									
11-4125-121-00	SALARIES & WAGES	100,164.00	100,165.00	82,900.89	17,264.11	104,312.69	103,747.00	103,747.00	3.58%
11-4125-181-00	SOCIAL SECURITY CONTRIB	5,689.00	6,210.00	4,705.89	1,504.11	6,467.39	6,432.00	6,432.00	3.57%
11-4125-182-00	RETIREMENT EXPENSE	7,386.00	7,593.00	6,288.09	1,304.91	7,906.90	8,123.00	8,123.00	6.98%
11-4125-183-00	HOSPITALIZATION INSURANCE	19,114.00	19,800.00	16,399.92	3,400.08	21,288.00	21,288.00	21,288.00	7.52%
11-4125-185-00	UNEMPLOYMENT COMPENSATI	646.00	462.00	269.42	192.58	462.00	462.00	462.00	0.00%
11-4125-186-00	WORKMAN'S COMPENSATION	301.00	310.00	310.00	-	310.00	341.00	341.00	10.00%
11-4125-187-00	MEDICARE TAX	1,424.00	1,452.00	1,100.44	351.56	1,512.53	1,504.00	1,504.00	3.58%
11-4125-260-00	OFFICE SUPPLIES AND MATERIALS	5,000.00	4,375.00	3,141.29	1,233.71	5,000.00	4,375.00	4,375.00	0.00%
11-4125-311-00	TRAVEL	4,550.00	4,500.00	3,336.27	1,163.73	6,500.00	6,500.00	6,500.00	44.44%
11-4125-321-00	TELEPHONE	3,150.00	2,800.00	2,364.21	435.79	3,000.00	3,000.00	3,000.00	7.14%
11-4125-325-00	POSTAGE	800.00	900.00	483.63	416.37	900.00	900.00	900.00	0.00%
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	1,050.00	1,250.00	944.00	306.00	1,175.00	1,175.00	1,175.00	-6.00%
11-4125-550-00	CAPITAL OUTLAY	-	1,578.00	1,578.00	-	1,450.00	-	-	-100.00%
11-4125-699-00	CONTRACTED SERVICES	4,202.00	18,875.00	8,042.69	4,788.31	19,845.00	19,845.00	19,845.00	5.14%
TOTAL HUMAN RESOURCES		\$ 153,976.00	\$ 170,770.00	\$ 131,864.74	\$ 32,861.26	\$ 180,629.51	\$ 178,192.00	\$ 178,192.00	4.35%
FINANCE									
11-4130-121-00	SALARIES & WAGES	418,687.00	434,857.00	344,486.11	90,370.89	460,262.00	460,262.00	460,262.00	5.84%
11-4130-181-00	SOCIAL SECURITY CONTRIB	23,959.00	27,263.00	19,707.68	7,555.32	28,536.00	28,536.00	28,536.00	4.67%
11-4130-182-00	RETIREMENT EXPENSE	33,495.00	33,331.00	26,128.51	7,202.49	34,888.00	36,039.00	36,039.00	8.12%
11-4130-183-00	HOSPITALIZATION INSURANCE	67,624.00	79,200.00	58,542.03	20,657.97	85,152.00	85,152.00	85,152.00	7.52%
11-4130-183-01	RETIREE INSURANCE	25,054.00	26,153.00	26,153.00	-	20,873.00	20,873.00	20,873.00	-20.19%
11-4130-185-00	UNEMPLOYMENT INSURANCE	1,784.00	1,848.00	1,077.47	770.53	1,848.00	1,848.00	1,848.00	0.00%
11-4130-186-00	WORKMAN'S COMPENSATION	1,500.00	1,359.00	1,359.00	-	1,500.00	1,495.00	1,495.00	10.01%
11-4130-187-00	MEDICARE TAX	6,071.00	6,376.00	4,745.12	1,630.88	6,674.00	6,674.00	6,674.00	4.67%
11-4130-260-00	OFFICE SUPPLIES AND MATERIALS	17,000.00	14,500.00	13,713.07	786.93	12,500.00	12,500.00	12,500.00	-13.79%
11-4130-311-00	TRAVEL	2,000.00	2,000.00	154.29	1,845.71	2,000.00	2,000.00	2,000.00	0.00%
11-4130-321-00	TELEPHONE	6,500.00	6,400.00	6,001.77	398.23	6,000.00	6,000.00	6,000.00	-6.25%
11-4130-325-00	POSTAGE	5,200.00	5,200.00	4,500.00	700.00	5,200.00	5,200.00	5,200.00	0.00%
11-4130-352-00	REPAIRS & MAINT EQUIPMENT	500.00	2,500.00	2,375.00	125.00	1,750.00	1,750.00	1,750.00	-30.00%
11-4130-370-00	ADVERTISING	500.00	500.00	81.30	418.70	500.00	500.00	500.00	0.00%
11-4130-454-00	INSURANCE-PROFESSIONAL	3,275.00	3,275.00	875.00	2,400.00	3,275.00	3,275.00	3,275.00	0.00%
11-4130-491-00	DUES AND SUBSCRIPTIONS	1,800.00	1,800.00	695.00	1,105.00	1,800.00	1,800.00	1,800.00	0.00%
11-4130-510-00	CAPITAL OUTLAY-EQUIPMENT	11,000.00	2,795.00	2,791.89	3.11	7,500.00	-	-	-100.00%
TOTAL FINANCE		\$ 625,949.00	\$ 649,357.00	\$ 513,386.24	\$ 135,970.76	\$ 680,258.00	\$ 673,904.00	\$ 673,904.00	3.78%



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Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
TAX COLLECTIONS									
11-4140-121-00	SALARIES & WAGES	158,643.00	162,460.00	134,745.71	27,714.29	171,977.00	171,977.00	171,977.00	5.86%
11-4140-181-00	SOCIAL SECURITY CONTRIB	9,781.00	10,073.00	8,305.59	1,767.41	10,663.00	10,663.00	10,663.00	5.86%
11-4140-182-00	RETIREMENT EXPENSE	11,695.00	12,314.00	10,220.36	2,093.64	13,036.00	13,466.00	13,466.00	9.36%
11-4140-183-00	HOSPITALIZATION INSURANCE	37,520.00	39,600.00	32,799.84	6,800.16	42,576.00	42,576.00	42,576.00	7.52%
11-4140-183-01	RETIREE INSURANCE	16,558.00	17,957.00	17,957.00	-	15,759.00	15,759.00	15,759.00	-12.24%
11-4140-185-00	UNEMPLOYMENT INSURANCE	892.00	924.00	683.38	240.62	924.00	924.00	924.00	0.00%
11-4140-186-00	WORKMAN'S COMPENSATION	477.00	502.00	502.00	-	515.00	552.00	552.00	9.96%
11-4140-187-00	MEDICARE TAX	2,288.00	2,356.00	1,942.38	413.62	2,494.00	2,494.00	2,494.00	5.86%
11-4140-260-00	OFFICE SUPPLIES AND MATERIALS	6,802.00	8,692.00	7,199.73	1,492.27	8,000.00	8,000.00	8,000.00	-7.96%
11-4140-311-00	TRAVEL	600.00	1,600.00	16.04	1,583.96	1,600.00	1,600.00	1,600.00	0.00%
11-4140-321-00	TELEPHONE	3,480.00	2,880.00	3,118.46	(238.46)	3,000.00	3,000.00	3,000.00	4.17%
11-4140-325-00	POSTAGE	3,200.00	5,100.00	2,028.69	3,071.31	4,500.00	4,500.00	4,500.00	-11.76%
11-4140-352-00	REPAIRS & MAINT EQUIPMENT	-	700.00	1,169.00	(469.00)	1,000.00	1,000.00	1,000.00	42.86%
11-4140-370-00	ADVERTISING	6,290.00	7,500.00	6,192.00	1,308.00	7,500.00	7,500.00	7,500.00	0.00%
11-4140-454-00	INSURANCE-PROFESSIONAL	2,735.00	2,135.00	578.00	1,557.00	2,135.00	2,135.00	2,135.00	0.00%
11-4140-491-00	DUES AND SUBSCRIPTIONS	200.00	200.00	75.00	125.00	200.00	200.00	200.00	0.00%
11-4140-510-00	CAPITAL OUTLAY-EQUIPMENT	4,710.00	2,330.00	2,330.00	-	2,800.00	-	-	-100.00%
11-4140-699-00	CONTRACTED SERVICES	11,750.00	9,500.00	9,500.00	-	12,000.00	12,000.00	12,000.00	26.32%
TOTAL TAX COLLECTIONS		\$ 277,621.00	\$ 286,823.00	\$ 239,363.18	\$ 47,459.82	\$ 300,679.00	\$ 298,346.00	\$ 298,346.00	4.02%
TAX ADMINISTRATION									
11-4141-121-00	SALARIES & WAGES	425,812.00	440,290.00	365,173.26	75,116.74	467,358.00	420,412.00	420,412.00	-4.51%
11-4141-181-00	SOCIAL SECURITY CONTRIB	25,908.00	27,298.00	22,078.78	5,219.22	28,976.00	26,066.00	26,066.00	-4.51%
11-4141-182-00	RETIREMENT EXPENSE	31,385.00	33,374.00	27,698.52	5,675.48	35,426.00	32,918.00	32,918.00	-1.37%
11-4141-183-00	HOSPITALIZATION INSURANCE	89,110.00	94,050.00	77,899.50	16,150.50	101,118.00	101,118.00	101,118.00	7.52%
11-4141-183-01	RETIREE INSURANCE	20,295.00	22,110.00	22,110.00	-	25,601.00	25,601.00	25,601.00	15.79%
11-4141-185-00	UNEMPLOYMENT INSURANCE	1,669.00	2,195.00	1,576.89	618.11	2,195.00	2,195.00	2,195.00	0.00%
11-4141-186-00	WORKMAN'S COMPENSATION	2,949.00	1,361.00	1,361.00	-	1,390.00	1,390.00	1,390.00	2.13%
11-4141-187-00	MEDICARE TAX	6,059.00	6,384.00	5,164.03	1,219.97	6,777.00	6,096.00	6,096.00	-4.51%
11-4141-260-00	OFFICE SUPPLIES AND MATERIALS	11,100.00	12,500.00	9,494.14	3,005.86	12,500.00	12,500.00	12,500.00	0.00%
11-4141-311-00	TRAVEL	5,448.00	6,680.00	856.20	5,823.80	5,091.00	5,091.00	5,091.00	0.00%
11-4141-321-00	TELEPHONE	12,000.00	12,000.00	10,279.58	1,720.42	12,000.00	12,000.00	12,000.00	0.00%
11-4141-321-01	CELL PHONES	1,500.00	-	-	-	1,500.00	1,500.00	1,500.00	0.00%
11-4141-325-00	POSTAGE	26,000.00	24,000.00	16,261.83	7,738.17	23,000.00	20,000.00	20,000.00	-16.67%
11-4141-351-00	REPAIR & MAINTENANCE-VE	2,500.00	2,500.00	-	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
11-4141-352-00	REPAIRS & MAINT EQUIPMENT	2,000.00	2,000.00	947.25	1,052.75	2,000.00	2,000.00	2,000.00	0.00%
11-4141-370-00	ADVERTISING AND PUBLICA	3,500.00	3,500.00	3,461.70	38.30	2,500.00	2,500.00	2,500.00	-28.57%
11-4141-395-00	TRAINING EMPLOYEE EDUCA	2,025.00	2,175.00	1,850.00	325.00	1,700.00	1,700.00	1,700.00	-21.84%
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	1,225.00	1,220.00	685.00	535.00	1,035.00	1,035.00	1,035.00	-15.16%
11-4141-510-00	CAPITAL OUTLAY-EQUIPMENT	5,777.00	-	-	-	3,000.00	-	-	-



**JACKSON COUNTY APPROVED BUDGET
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11-4141-510-01	LEASED EQUIPMENT	2,800.00	2,800.00	-	2,800.00	2,800.00	2,800.00	2,800.00	0.00%
11-4141-699-01	CONTRACTED SERVICES	60,113.00	65,000.00	19,583.08	45,416.92	62,350.00	62,350.00	62,350.00	-4.08%
11-4141-699-03	BILLING&NOTIFICATION CO	3,225.00	9,500.00	7,411.04	2,088.96	9,500.00	9,500.00	9,500.00	0.00%
TOTAL TAX ADMINISTRATION		\$ 742,950.00	\$ 771,487.00	\$ 593,891.80	\$ 177,595.20	\$ 810,867.00	\$ 751,822.00	\$ 751,822.00	-2.55%
GIS-MAPPING									
11-4142-121-00	SALARIES & WAGES	98,931.00	102,883.00	85,388.26	17,494.74	107,628.00	107,628.00	107,628.00	4.61%
11-4142-181-00	SOCIAL SECURITY CONTRIB	5,712.00	6,379.00	5,026.23	1,352.77	6,673.00	6,673.00	6,673.00	4.61%
11-4142-182-00	RETIREMENT EXPENSE	7,292.00	7,799.00	6,476.87	1,322.13	8,158.00	8,427.00	8,427.00	8.05%
11-4142-183-00	HOSPITALIZATION INSURANCE	18,760.00	19,800.00	16,399.92	3,400.08	21,288.00	21,288.00	21,288.00	7.52%
11-4142-185-00	UNEMPLOYMENT COMPENSATI	446.00	462.00	276.89	185.11	462.00	462.00	462.00	0.00%
11-4142-186-00	WORKMAN'S COMPENSATION	297.00	318.00	318.00	-	325.00	325.00	325.00	2.20%
11-4142-187-00	MEDICARE TAX	1,407.00	1,492.00	1,175.59	316.41	1,561.00	1,561.00	1,561.00	4.62%
11-4142-260-00	OFFICE SUPPLIES	200.00	850.00	807.05	42.95	200.00	200.00	200.00	-76.47%
11-4142-311-00	TRAVEL	2,000.00	1,350.00	769.24	580.76	2,000.00	2,000.00	2,000.00	48.15%
11-4142-321-00	TELEPHONE	1,000.00	1,000.00	929.08	70.92	1,000.00	1,000.00	1,000.00	0.00%
11-4142-510-00	CAPITAL OUTLAY EQUIPMENT	2,140.00	13,400.00	13,400.00	-	3,000.00	-	-	-100.00%
11-4142-699-00	CONTRACTED SERVICES	4,000.00	4,000.00	4,000.00	-	4,000.00	4,000.00	4,000.00	0.00%
11-4142-699-01	SOFTWARE MAINTENANCE	17,237.00	10,725.00	10,725.00	-	10,725.00	10,725.00	10,725.00	0.00%
TOTAL GIS-MAPPING		\$ 159,422.00	\$ 170,458.00	\$ 145,692.13	\$ 24,765.87	\$ 167,020.00	\$ 164,289.00	\$ 164,289.00	-3.62%
LEGAL									
11-4150-121-00	SALARIES & WAGES	91,761.00	89,763.00	74,277.63	15,485.37	91,556.00	91,556.00	91,556.00	2.00%
11-4150-181-00	SOCIAL SECURITY CONTRIB	5,506.00	5,565.00	4,499.83	1,065.17	5,676.00	5,676.00	5,676.00	1.99%
11-4150-182-00	RETIREMENT EXPENSE	6,765.00	6,804.00	5,634.13	1,169.87	6,940.00	7,169.00	7,169.00	5.36%
11-4150-183-00	HOSPITALIZATION INSURANCE	9,380.00	9,900.00	8,199.96	1,700.04	10,644.00	10,644.00	10,644.00	7.52%
11-4150-185-00	UNEMPLOYMENT INSURANCE	223.00	231.00	81.36	149.64	231.00	231.00	231.00	0.00%
11-4150-186-00	WORKMAN'S COMPENSATION	1,752.00	264.00	264.00	-	270.00	270.00	270.00	2.27%
11-4150-187-00	MEDICARE TAX	1,288.00	1,302.00	1,052.37	249.63	1,328.00	1,328.00	1,328.00	2.00%
11-4150-192-00	LEGAL	249,800.00	205,000.00	202,194.82	2,805.18	185,000.00	185,000.00	185,000.00	-9.76%
11-4150-192-02	LEGAL-TAX APPEALS	21,286.00	10,000.00	-	10,000.00	10,000.00	10,000.00	10,000.00	0.00%
11-4150-260-00	OFFICE SUPPLIES AND MATERIALS	1,165.00	1,150.00	154.49	995.51	1,500.00	1,500.00	1,500.00	30.43%
11-4150-311-00	TRAVEL	3,000.00	4,100.00	2,546.23	1,553.77	3,500.00	3,500.00	3,500.00	-14.63%
11-4150-321-00	TELEPHONE	150.00	390.00	330.22	59.78	410.00	410.00	410.00	5.13%
11-4150-491-00	DUES AND SUBSCRIPTIONS	893.00	890.00	800.00	90.00	890.00	890.00	890.00	0.00%
11-4150-550-00	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	1,500.00	-	-	-
TOTAL LEGAL		\$ 392,969.00	\$ 335,359.00	\$ 300,035.04	\$ 35,323.96	\$ 319,445.00	\$ 318,174.00	\$ 318,174.00	-5.12%
COURT FACILITIES									
11-4160-550-00	CAPITAL OUTLAY-EQUIPMENT	8,776.00	-	-	-	-	-	-	-
11-4160-590-00	COURT FACILITIES	53,490.00	55,340.00	40,138.97	10,831.15	55,340.00	55,340.00	55,340.00	0.00%
TOTAL COURT FACILITIES		\$ 62,266.00	\$ 55,340.00	\$ 40,138.97	\$ 10,831.15	\$ 55,340.00	\$ 55,340.00	\$ 55,340.00	0.00%



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ELECTIONS									
11-4170-121-00	SALARIES & WAGES	154,307.51	153,963.00	123,737.83	30,225.17	171,541.00	171,541.00	171,541.00	11.42%
11-4170-121-02	OVERTIME PAY	7,360.00	2,645.00	2,642.48	2.52	-	-	-	-100.00%
11-4170-170-00	BOARD MEMBER EXPENSE	7,245.00	7,245.00	2,881.25	4,363.75	9,700.00	9,700.00	9,700.00	33.89%
11-4170-181-00	SOCIAL SECURITY CONTRIB	13,233.16	9,547.00	8,712.77	834.23	11,237.00	11,237.00	11,237.00	17.70%
11-4170-182-00	RETIREMENT EXPENSE	11,392.68	11,671.00	9,589.47	2,081.53	13,003.00	13,432.00	13,432.00	15.09%
11-4170-183-00	HOSPITALIZATION INSURANCE	28,140.00	29,700.00	23,838.34	5,861.66	42,576.00	42,576.00	42,576.00	43.35%
11-4170-183-01	RETIREE INSURANCE	7,355.00	-	-	-	-	-	-	-
11-4170-185-00	UNEMPLOYMENT INSURANCE	1,369.00	826.00	729.77	96.23	924.00	924.00	924.00	11.86%
11-4170-186-00	WORKMAN'S COMPENSATION	625.50	924.00	924.00	-	943.00	943.00	943.00	2.06%
11-4170-187-00	MEDICARE TAX	3,095.54	2,234.00	2,037.55	196.45	2,628.00	2,628.00	2,628.00	17.64%
11-4170-199-00	ELECTION EXPENSE	75,925.61	91,525.00	27,344.96	64,180.04	122,109.00	95,000.00	95,000.00	3.80%
11-4170-260-00	OFFICE SUPPLIES AND MATERIALS	9,400.00	10,000.00	4,062.99	5,937.01	10,000.00	10,000.00	10,000.00	0.00%
11-4170-311-00	TRAVEL	8,209.00	12,209.00	4,268.66	7,940.34	24,572.00	10,209.00	17,209.00	40.95%
11-4170-321-00	TELEPHONE	5,251.00	9,320.00	3,351.37	5,968.63	7,700.00	7,700.00	7,700.00	-17.38%
11-4170-325-00	POSTAGE	7,800.00	8,000.00	1,656.09	6,343.91	10,000.00	10,000.00	10,000.00	25.00%
11-4170-352-00	REPAIRS & MAINT EQUIPMENT	40,186.00	40,400.00	33,384.79	7,015.21	40,400.00	40,400.00	40,400.00	0.00%
11-4170-393-00	CONTRACTED SERVICES	13,655.00	13,205.00	5,802.91	7,402.09	13,205.00	13,205.00	13,205.00	0.00%
11-4170-393-01	ONE STOP ABSENTEE VOTIN	43,779.00	42,355.00	12,334.96	30,020.04	44,319.00	44,297.00	44,297.00	4.59%
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-EQUIPMENT	1,165.00	-	-	-	4,500.00	-	-	-
TOTAL ELECTIONS		\$ 439,994.00	\$ 446,269.00	\$ 267,300.19	\$ 178,968.81	\$ 529,857.00	\$ 484,292.00	\$ 491,292.00	10.09%
REGISTER OF DEEDS									
11-4180-121-00	SALARIES & WAGES	202,207.00	209,053.00	173,584.62	35,468.38	218,215.00	218,215.00	218,215.00	4.38%
11-4180-181-00	SOCIAL SECURITY CONTRIB	11,720.00	12,961.00	10,057.32	2,903.68	13,529.00	13,529.00	13,529.00	4.38%
11-4180-182-00	RETIREMENT EXPENSE	14,904.00	15,846.00	13,166.42	2,679.58	16,541.00	17,086.00	17,086.00	7.83%
11-4180-183-00	HOSPITALIZATION INSURANCE	46,900.00	49,500.00	40,999.80	8,500.20	53,220.00	53,220.00	53,220.00	7.52%
11-4180-183-01	RETIREE INSURANCE	23,609.00	25,729.00	25,729.00	-	15,344.00	15,344.00	15,344.00	-40.36%
11-4180-185-00	UNEMPLOYMENT INSURANCE	645.00	1,155.00	740.62	414.38	1,155.00	1,155.00	1,155.00	0.00%
11-4180-186-00	WORKMAN'S COMPENSATION	607.00	646.00	646.00	-	660.00	660.00	660.00	2.17%
11-4180-187-00	MEDICARE TAX	2,875.00	3,031.00	2,352.13	678.87	3,164.00	3,164.00	3,164.00	4.39%
11-4180-189-00	OTHER FRINGE BENEFITS/R	5,900.00	6,200.00	4,470.97	1,729.03	6,200.00	6,200.00	6,200.00	0.00%
11-4180-260-00	OFFICE SUPPLIES AND MATERIALS	17,800.00	18,000.00	7,874.60	10,125.40	18,000.00	18,000.00	18,000.00	0.00%
11-4180-311-00	TRAVEL	2,000.00	2,000.00	690.14	1,309.86	2,000.00	2,000.00	2,000.00	0.00%
11-4180-321-00	TELEPHONE	7,200.00	6,000.00	5,277.16	722.84	6,000.00	6,000.00	6,000.00	0.00%
11-4180-325-00	POSTAGE	2,000.00	2,000.00	493.08	1,506.92	2,000.00	2,000.00	2,000.00	0.00%
11-4180-393-00	CONTRACTED SERVICES	16,168.00	15,000.00	9,547.23	5,452.77	15,000.00	15,000.00	15,000.00	0.00%
11-4180-439-00	RENTAL OF EQUIPMENT	96,446.00	94,649.00	80,007.13	14,641.87	96,901.00	96,901.00	96,901.00	2.38%
11-4180-454-00	INSURANCE-PROFESSIONAL	2,000.00	2,000.00	175.00	1,825.00	2,000.00	2,000.00	2,000.00	0.00%
11-4180-491-00	DUES AND SUBSCRIPTIONS	900.00	900.00	640.00	260.00	900.00	900.00	900.00	0.00%



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11-4180-510-00	CAPITAL OUTLAY EQUIPMENT	-	2,252.00	2,252.00	-	3,600.00	-	-	-100.00%
TOTAL REGISTER OF DEEDS		\$ 453,881.00	\$ 466,922.00	\$ 378,703.22	\$ 88,218.78	\$ 474,429.00	\$ 471,374.00	\$ 471,374.00	0.95%
CENTRAL SERVICES									
11-4200-260-00	OFFICE SUPPLIES AND MATERIALS	50,561.00	32,000.00	21,485.25	10,514.75	32,000.00	32,000.00	32,000.00	0.00%
11-4200-321-00	TELEPHONE	1,439.00	5,000.00	354.69	4,645.31	5,000.00	5,000.00	5,000.00	0.00%
11-4200-325-00	POSTAGE	10,000.00	15,000.00	5,383.80	9,616.20	15,000.00	15,000.00	15,000.00	0.00%
11-4200-331-00	UTILITIES AUDIT	34,300.00	25,000.00	-	25,000.00	25,000.00	25,000.00	25,000.00	0.00%
11-4200-331-01	SALES TAX AUDIT	-	10,000.00	-	10,000.00	10,000.00	10,000.00	10,000.00	0.00%
11-4200-439-00	RENTAL OF EQUIPMENT	100,000.00	100,000.00	84,320.32	15,679.68	100,000.00	100,000.00	100,000.00	0.00%
TOTAL CENTRAL SERVICES		\$ 196,300.00	\$ 187,000.00	\$ 111,544.06	\$ 75,455.94	\$ 187,000.00	\$ 187,000.00	\$ 187,000.00	0.00%
COMPUTER AND INFORMATION SERVICES									
11-4210-121-00	SALARIES & WAGES	268,752.00	253,490.00	209,335.57	44,154.43	233,517.00	233,516.00	233,516.00	-7.88%
11-4210-181-00	SOCIAL SECURITY CONTRIB	15,663.00	15,716.00	12,536.15	3,179.85	14,478.00	14,478.00	14,478.00	-7.88%
11-4210-182-00	RETIREMENT EXPENSE	21,500.00	19,215.00	15,878.05	3,336.95	17,701.00	18,284.00	18,284.00	-4.85%
11-4210-183-00	HOSPITALIZATION INSURANCE	55,218.00	49,500.00	40,999.80	8,500.20	53,220.00	53,220.00	53,220.00	7.52%
11-4210-183-01	RETIREE INSURANCE	-	-	-	-	10,644.00	10,644.00	10,644.00	0.00%
11-4210-185-00	UNEMPLOYMENT INSURANCE	1,338.00	1,155.00	718.06	436.94	1,155.00	1,155.00	1,155.00	0.00%
11-4210-186-00	WORKMAN'S COMPENSATION	736.00	784.00	784.00	-	800.00	800.00	800.00	2.04%
11-4210-187-00	MEDICARE TAX	3,897.00	3,676.00	2,931.92	744.08	3,386.00	3,386.00	3,386.00	-7.89%
11-4210-250-00	VEHICLE SUPPLIES	-	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-4210-260-00	OFFICE SUPPLIES AND MATERIALS	9,900.00	7,500.00	1,858.05	5,641.95	7,500.00	7,500.00	7,500.00	0.00%
11-4210-311-00	TRAVEL	1,250.00	4,000.00	1,812.47	2,187.53	4,000.00	4,000.00	4,000.00	0.00%
11-4210-321-00	TELEPHONE	16,300.00	16,000.00	14,227.02	1,772.98	16,000.00	16,000.00	16,000.00	0.00%
11-4210-325-00	POSTAGE	100.00	100.00	7.60	92.40	100.00	100.00	100.00	0.00%
11-4210-352-00	REPAIRS & MAINT EQUIPMENT	7,800.00	3,373.00	138.00	3,235.00	7,000.00	7,000.00	7,000.00	107.53%
11-4210-393-00	CONTRACTED SERVICES	200,575.00	228,785.01	222,631.70	5,515.59	238,114.75	238,115.00	238,115.00	4.08%
11-4210-393-01	SOFTWARE DEVELOPMENT	2,750.00	-	-	-	-	-	-	-
11-4210-454-00	INSURANCE-PROFESSIONAL	-	500.00	-	500.00	1,500.00	1,500.00	1,500.00	200.00%
11-4210-550-00	CAPITAL OUTLAY-EQUIPMENT	25,908.00	54,100.00	54,099.98	0.02	47,666.59	-	-	-100.00%
TOTAL COMPUTER AND INFORMATION SERVICES		\$ 631,687.00	\$ 658,894.01	\$ 577,958.37	\$ 80,297.92	\$ 657,782.34	\$ 610,698.00	\$ 610,698.00	-7.31%
PUBLIC WORKS-ADMINISTRATION									
11-4240-121-00	SALARIES & WAGES	39,648.00	39,641.00	33,480.86	6,160.14	40,424.00	40,424.00	40,424.00	1.98%
11-4240-181-00	SOCIAL SECURITY CONTRIB	2,272.00	2,458.00	1,921.74	536.26	2,506.00	2,506.00	2,506.00	1.95%
11-4240-182-00	RETIREMENT EXPENSE	2,925.00	3,005.00	2,539.56	465.44	3,064.00	3,165.00	3,165.00	5.32%
11-4240-183-00	HOSPITALIZATION INSURANCE	4,690.00	4,950.00	4,099.87	850.13	5,322.00	5,322.00	5,322.00	7.52%
11-4240-185-00	UNEMPLOYMENT INSURANCE	112.00	116.00	40.68	75.32	116.00	116.00	116.00	0.00%
11-4240-186-00	WORKMAN'S COMPENSATION	778.00	801.00	801.00	-	882.00	882.00	882.00	10.11%
11-4240-187-00	MEDICARE TAX	562.00	575.00	449.38	125.62	586.00	586.00	586.00	1.91%
11-4240-213-00	UNIFORMS	500.00	500.00	-	500.00	600.00	600.00	600.00	20.00%



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11-4240-321-00	TELEPHONE	400.00	400.00	330.22	69.78	300.00	300.00	300.00	-25.00%
TOTAL PUBLIC WORKS-ADMINISTRATION		\$ 51,887.00	\$ 52,446.00	\$ 43,663.31	\$ 8,782.69	\$ 53,800.00	\$ 53,901.00	\$ 53,901.00	2.77%
PUBLIC WORKS-GARAGE									
11-4250-121-00	SALARIES & WAGES	121,519.00	126,753.00	105,333.69	21,419.31	139,094.00	139,094.00	139,094.00	9.74%
11-4250-181-00	SOCIAL SECURITY CONTRIB	7,385.00	7,859.00	5,999.80	1,859.20	8,624.00	8,624.00	8,624.00	9.73%
11-4250-182-00	RETIREMENT EXPENSE	9,530.00	9,506.00	7,989.50	1,516.50	10,543.00	10,891.00	10,891.00	14.57%
11-4250-183-00	HOSPITALIZATION INSURANCE	28,140.00	28,990.00	24,599.88	4,390.12	31,932.00	31,932.00	31,932.00	10.15%
11-4250-183-01	RETIREE INSURANCE	6,344.00	7,002.00	7,002.00	-	5,115.00	5,115.00	5,115.00	-26.95%
11-4250-185-00	UNEMPLOYMENT INSURANCE	669.00	693.00	506.82	186.18	693.00	693.00	693.00	0.00%
11-4250-186-00	WORKMAN'S COMPENSATION	3,678.00	3,939.00	3,939.00	-	4,333.00	4,333.00	4,333.00	10.00%
11-4250-187-00	MEDICARE TAX	1,727.00	1,838.00	1,403.04	434.96	2,017.00	2,017.00	2,017.00	9.74%
11-4250-213-00	UNIFORMS	1,800.00	1,800.00	938.64	861.36	1,800.00	1,800.00	1,800.00	0.00%
11-4250-250-00	VEHICLE SUPPLIES	4,000.00	2,000.00	275.56	1,724.44	2,000.00	2,000.00	2,000.00	0.00%
11-4250-260-00	OFFICE SUPPLIES AND MATERIALS	1,500.00	1,500.00	567.14	932.86	1,500.00	1,500.00	1,500.00	0.00%
11-4250-321-00	TELEPHONE	2,300.00	2,300.00	1,826.45	473.55	2,300.00	2,300.00	2,300.00	0.00%
11-4250-352-00	REPAIRS & MAINT EQUIPMENT	2,000.00	2,000.00	90.54	1,909.46	2,000.00	2,000.00	2,000.00	0.00%
11-4250-353-00	REPAIRS & MAINT VEHICLE	12,069.00	9,569.00	4,047.92	3,745.00	10,000.00	10,000.00	10,000.00	4.50%
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	2,000.00	2,110.00	1,428.00	791	2,000.00	2,000.00	2,000.00	-5.21%
11-4250-550-00	CAPITAL OUTLAY-EQUIPMENT	1,165.00	321.00	-	321.00	4,050.00	-	-	-100.00%
TOTAL PUBLIC WORKS-GARAGE		\$ 206,776.00	\$ 209,130.00	\$ 165,947.98	\$ 40,731.85	\$ 228,951.00	\$ 225,249.00	\$ 225,249.00	7.71%
PUBLIC WORKS-MAINTENANCE									
11-4260-121-00	SALARIES & WAGES	334,791.00	344,654.00	284,399.61	60,254.39	368,604.00	374,155.00	374,155.00	8.56%
11-4260-121-01	ON CALL COMPENSATION	5,300.00	5,200.00	4,300.00	900.00	5,200.00	5,200.00	5,200.00	0.00%
11-4260-126-00	PART-TIME SALARIES & WA	10,000.00	10,000.00	5,703.66	4,296.34	15,000.00	10,000.00	10,000.00	0.00%
11-4260-181-00	SOCIAL SECURITY CONTRIB	21,399.00	22,311.00	17,980.31	4,330.69	24,093.00	24,140.00	24,140.00	8.20%
11-4260-182-00	RETIREMENT EXPENSE	24,678.00	27,277.00	21,572.24	5,704.76	29,456.00	29,703.00	29,703.00	8.89%
11-4260-183-00	HOSPITALIZATION INSURANCE	82,544.00	87,120.00	71,017.42	16,102.58	93,667.00	93,667.00	93,667.00	7.51%
11-4260-183-01	RETIREE INSURANCE	18,406.00	-	-	-	-	-	-	-
11-4260-185-00	UNEMPLOYMENT INSURANCE	1,482.00	2,033.00	1,572.17	460.83	2,033.00	2,033.00	2,033.00	0.00%
11-4260-186-00	WORKMAN'S COMPENSATION	15,178.00	13,038.00	13,038.00	-	14,342.00	14,342.00	14,342.00	10.00%
11-4260-187-00	MEDICARE TAX	5,005.00	5,218.00	4,204.80	1,013.20	5,635.00	5,646.00	5,646.00	8.20%
11-4260-213-00	UNIFORMS	5,800.00	5,280.00	2,707.85	186.24	5,500.00	5,280.00	5,280.00	0.00%
11-4260-251-00	VEHICLE SUPPLIES	7,100.00	9,650.00	5,951.73	3,698.27	9,650.00	9,650.00	9,650.00	0.00%
11-4260-299-00	MISCELLANEOUS SUPPLIES	34,000.00	32,867.00	17,946.24	14,603.93	33,000.00	33,000.00	33,000.00	0.40%
11-4260-311-00	TRAVEL	3,000.00	2,500.00	260.00	2,240.00	2,500.00	2,500.00	2,500.00	0.00%
11-4260-321-00	TELEPHONE	11,160.00	12,500.00	11,540.91	959.09	13,500.00	13,000.00	13,000.00	4.00%
11-4260-325-00	POSTAGE	250.00	250.00	4.36	245.64	250.00	250.00	250.00	0.00%
11-4260-331-00	UTILITIES	529,090.00	535,000.00	420,622.90	91,942.66	545,000.00	545,000.00	545,000.00	1.87%



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11-4260-351-00	REPAIRS & MAINT. - BUIL	137,900.00	191,867.33	44,485.43	100,615.42	483,750.00	294,000.00	294,000.00	53.23%
11-4260-351-05	REPAIRS & MAINT-SKYLAND	20,400.00	-	-	-	-	-	-	-
11-4260-351-06	REPAIRS & MAINT-PARRIS	-	90,560.00	-	62,852.00	-	-	-	-100.00%
11-4260-352-00	REPAIRS & MAINT EQUIPMENT	135,400.00	130,000.00	54,286.69	59,159.87	130,000.00	75,000.00	75,000.00	-42.31%
11-4260-353-00	REPAIRS & MAINT VEHICLE	8,110.00	7,500.00	5,409.65	2,090.35	5,000.00	5,000.00	5,000.00	-33.33%
11-4260-393-00	CONTRACTED SERVICES	126,340.00	145,000.00	101,964.96	37,695.04	155,900.00	155,900.00	155,900.00	7.52%
11-4260-451-00	PROPERTY & GENERAL LIAB	215,000.00	215,000.00	220,620.00	(5,620.00)	216,000.00	216,000.00	216,000.00	0.47%
11-4260-452-00	INSURANCE-VEHICLE	27,300.00	25,000.00	35,528.00	(10,528.00)	25,000.00	25,000.00	25,000.00	0.00%
11-4260-454-00	INSURANCE-PROFESSIONAL	1,000.00	1,000.00	369.00	631.00	1,000.00	1,000.00	1,000.00	0.00%
11-4260-540-00	CAPITAL OUTLAY-MOTOR VE	173,986.00	-	-	-	41,000.00	-	-	-
11-4260-550-00	CAPITAL OUTLAY EQUIPMENT	27,737.00	125,680.00	61,079.56	4,585.44	31,760.00	-	-	-100.00%
11-4260-599-00	PURCHASE OF ROAD SIGNS	9,460.00	15,000.00	9,401.32	3,070.10	15,000.00	15,000.00	15,000.00	0.00%
11-4260-599-01	COMMUNITY WATCH SIGNS	500.00	500.00	132.45	367.55	500.00	500.00	500.00	0.00%
TOTAL PUBLIC WORKS-MAINTENANCE		\$ 1,992,316.00	\$ 2,062,005.33	\$ 1,416,099.26	\$ 461,857.39	\$ 2,272,340.00	\$ 1,954,966.00	\$ 1,954,966.00	-5.19%
PUBLIC WORKS-HOUSEKEEPING									
11-4261-121-00	SALARIES & WAGES	543,174.00	550,846.00	454,572.36	96,273.64	569,334.00	592,410.00	592,410.00	7.55%
11-4261-121-02	OVERTIME	1,000.00	1,000.00	-	1,000.00	-	-	-	-100.00%
11-4261-126-00	PART-TIME SALARIES & WA	4,000.00	4,000.00	2,985.32	1,014.68	12,000.00	8,000.00	8,000.00	100.00%
11-4261-181-00	SOCIAL SECURITY CONTRIB	32,473.00	34,462.00	26,563.80	7,898.20	36,043.00	37,225.00	37,225.00	8.02%
11-4261-182-00	RETIREMENT EXPENSE	43,876.00	42,133.00	34,495.51	7,637.49	44,065.00	46,386.00	46,386.00	10.09%
11-4261-183-00	HOSPITALIZATION INSURANCE	195,565.00	185,625.00	148,983.43	36,641.57	205,429.00	210,219.00	210,219.00	13.25%
11-4261-183-01	RETIREE INSURANCE	46,668.00	72,450.00	72,450.00	-	57,505.00	57,505.00	57,505.00	-20.63%
11-4261-185-00	UNEMPLOYMENT INSURANCE	4,739.00	4,331.00	4,103.71	227.29	4,458.00	4,562.00	4,562.00	5.33%
11-4261-186-00	WORKMAN'S COMPENSATION	21,385.00	22,206.00	22,206.00	-	24,427.00	24,427.00	24,427.00	10.00%
11-4261-187-00	MEDICARE TAX	7,952.00	8,060.00	6,211.96	1,848.04	8,429.00	8,706.00	8,706.00	8.01%
11-4261-213-00	UNIFORMS	6,802.00	6,802.00	3,877.84	2,924.16	6,802.00	6,802.00	6,802.00	0.00%
11-4261-251-00	VEHICLE SUPPLIES	6,442.00	2,250.00	834.73	1,415.27	2,250.00	2,250.00	2,250.00	0.00%
11-4261-299-00	MISCELLANEOUS SUPPLIES	59,730.00	64,500.00	48,843.25	15,656.75	64,500.00	64,500.00	64,500.00	0.00%
11-4261-311-00	TRAVEL	200.00	300.00	137.79	162.21	300.00	300.00	300.00	0.00%
11-4261-321-00	TELEPHONE	1,450.00	1,750.00	1,081.97	668.03	1,750.00	1,750.00	1,750.00	0.00%
11-4261-352-00	REPAIRS & MAINT EQUIPMENT	5,000.00	5,000.00	1,028.06	3,971.94	5,000.00	5,000.00	5,000.00	0.00%
11-4261-393-00	CONTRACTED SERVICES	14,410.00	15,000.00	10,720.94	2,869.06	23,006.00	23,006.00	23,006.00	53.37%
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-EQUIPMENT	3,441.00	-	-	-	8,000.00	-	-	-
TOTAL PUBLIC WORKS-HOUSEKEEPING		\$ 999,307.00	\$ 1,021,715.00	\$ 839,096.67	\$ 181,208.33	\$ 1,074,298.00	\$ 1,094,048.00	\$ 1,094,048.00	7.08%
PUBLIC WORKS-GROUNDS									
11-4262-121-00	SALARIES & WAGES	497,576.00	510,814.00	422,726.19	88,087.81	560,991.00	533,053.00	533,053.00	4.35%
11-4262-126-00	PART-TIME SALARIES & WA	20,000.00	20,000.00	11,878.16	8,121.84	25,000.00	20,000.00	20,000.00	0.00%
11-4262-181-00	SOCIAL SECURITY CONTRIB	30,297.00	32,910.00	25,385.68	7,524.32	36,331.00	34,289.00	34,289.00	4.19%
11-4262-182-00	RETIREMENT EXPENSE	36,597.00	38,720.00	32,063.45	6,656.55	44,418.00	41,738.00	41,738.00	7.79%



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11-4262-183-00	HOSPITALIZATION INSURANCE	195,565.00	146,520.00	120,946.43	25,573.57	168,175.00	157,531.00	157,531.00	7.52%
11-4262-183-01	RETIREE INSURANCE	15,989.00	17,358.00	17,358.00	-	15,759.00	15,759.00	15,759.00	-9.21%
11-4262-185-00	UNEMPLOYMENT INSURANCE	2,839.00	3,419.00	2,957.24	461.76	3,650.00	3,419.00	3,419.00	0.00%
11-4262-186-00	WORKMAN'S COMPENSATION	11,656.00	13,034.00	13,034.00	-	14,338.00	14,338.00	14,338.00	10.00%
11-4262-187-00	MEDICARE TAX	7,086.00	7,697.00	5,937.07	1,759.93	8,497.00	8,019.00	8,019.00	4.18%
11-4262-213-00	UNIFORMS	9,000.00	8,880.00	4,902.40	380.75	9,600.00	8,880.00	8,880.00	0.00%
11-4262-251-00	VEHICLE SUPPLIES	28,868.00	25,559.00	19,403.58	6,155.42	26,000.00	26,000.00	26,000.00	1.73%
11-4262-299-00	MISCELLANEOUS SUPPLIES	57,000.00	59,708.00	40,309.63	13,360.07	59,700.00	59,700.00	59,700.00	-0.01%
11-4262-299-01	SCHOOL MISC SUPPLIES	14,200.00	20,000.00	5,262.05	14,737.95	20,000.00	15,000.00	15,000.00	-25.00%
11-4262-299-02	GREENHOUSE SUPPLIES	27,000.00	27,000.00	19,128.15	6,301.86	27,000.00	25,000.00	25,000.00	-7.41%
11-4262-311-00	TRAVEL	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-4262-352-00	REPAIRS & MAINT EQUIPMENT	32,334.00	30,000.00	17,105.34	12,894.66	30,000.00	25,000.00	25,000.00	-16.67%
11-4262-393-00	CONTRACTED SERVICES	1,025.00	5,000.00	900.00	4,100.00	5,000.00	5,000.00	5,000.00	0.00%
11-4262-452-00	INSURANCE-VEHICLE	13,500.00	13,500.00	13,500.00	-	13,500.00	13,500.00	13,500.00	0.00%
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%
11-4262-540-00	CAPITAL OUTLAY-MOTOR VE	100,808.00	-	-	-	31,403.00	-	-	-100.00%
11-4262-550-00	CAPITAL OUTLAY-EQUIPMENT	100,069.00	42,320.00	41,852.07	146.93	49,179.00	-	-	-100.00%
TOTAL PUBLIC WORKS-GROUNDS		\$ 1,203,409.00	\$ 1,024,439.00	\$ 814,649.44	\$ 198,263.42	\$ 1,150,541.00	\$ 1,008,226.00	\$ 1,008,226.00	-1.58%
PROFESSIONAL SERVICES									
11-4263-199-00	PROFESSIONAL SERVICES	45,000.00	40,000.00	21,500.00	18,500.00	40,000.00	40,000.00	40,000.00	0.00%
TOTAL PROFESSIONAL SERVICES		\$ 45,000.00	\$ 40,000.00	\$ 21,500.00	\$ 18,500.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	0.00%
SHERIFF									
11-4310-121-00	SALARIES & WAGES	2,208,673.00	2,317,225.00	1,904,134.18	413,090.82	2,741,253.00	2,680,697.00	2,741,253.00	18.30%
11-4310-121-01	ON CALL COMPENSATION-DE	10,400.00	10,400.00	7,950.00	2,450.00	10,400.00	10,400.00	10,400.00	0.00%
11-4310-121-02	SALARIES & WAGES-OVERTI	50,000.00	50,000.00	42,437.97	7,562.03	50,000.00	50,000.00	50,000.00	0.00%
11-4310-181-00	SOCIAL SECURITY CONTRIB	134,066.00	147,413.00	115,614.58	31,798.42	169,958.00	166,203.00	169,957.00	15.29%
11-4310-182-00	RETIREMENT EXPENSE	370,568.00	373,462.00	319,957.05	53,504.95	441,939.00	437,876.00	445,960.00	19.41%
11-4310-183-00	HOSPITALIZATION INSURANCE	486,366.00	532,125.00	434,577.07	97,547.93	638,640.00	617,352.00	638,640.00	20.02%
11-4310-183-01	RETIREE INSURANCE	86,387.00	93,287.00	93,287.00	-	132,428.00	132,428.00	132,428.00	41.96%
11-4310-185-00	UNEMPLOYMENT INSURANCE	8,734.00	12,243.00	8,638.72	3,604.28	13,860.00	13,398.00	13,860.00	13.21%
11-4310-186-00	WORKMAN'S COMPENSATION	70,694.00	77,109.00	77,059.00	50.00	95,960.00	95,960.00	95,960.00	24.45%
11-4310-187-00	MEDICARE TAX	31,384.00	34,476.00	27,039.02	7,436.98	39,748.00	38,870.00	39,748.00	15.29%
11-4310-189-00	EMPLOYEE APPRECIATION	3,200.00	3,200.00	3,000.00	200.00	3,200.00	3,200.00	3,200.00	0.00%
11-4310-197-00	DRUG TESTING	3,000.00	3,000.00	205.00	2,795.00	3,000.00	3,000.00	3,000.00	0.00%
11-4310-213-00	UNIFORMS	32,450.00	31,800.00	24,209.38	7,590.62	34,900.00	34,900.00	34,900.00	9.75%
11-4310-230-00	CERTIFICATION SUPP/TRAIN	28,000.00	28,000.00	17,528.79	10,471.21	28,000.00	28,000.00	28,000.00	0.00%
11-4310-240-00	SUPPLIES & MATERIALS	32,525.00	30,000.00	24,967.02	5,032.98	30,000.00	30,000.00	30,000.00	0.00%
11-4310-250-00	VEHICLE SUPPLIES	122,707.00	125,000.00	110,002.74	14,997.26	125,000.00	125,000.00	125,000.00	0.00%
11-4310-260-00	SUPPLIES-SPECIAL	13,164.00	13,164.00	4,880.45	8,283.55	13,164.00	13,164.00	13,164.00	0.00%
11-4310-260-01	SUPPLIES-SHOP WITH COP	16,825.00	7,935.00	13,802.36	(5,867.36)	7,935.00	7,935.00	7,935.00	0.00%



**JACKSON COUNTY APPROVED BUDGET
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Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
11-4310-299-00	CANINE SUPPLIES/NEEDS	16,500.00	16,500.00	8,850.73	7,649.27	16,500.00	16,500.00	16,500.00	0.00%
11-4310-311-00	TRAVEL	8,021.00	7,000.00	2,097.41	4,902.59	7,000.00	7,000.00	7,000.00	0.00%
11-4310-321-00	TELEPHONE	42,940.00	45,000.00	39,845.04	5,154.96	49,000.00	49,000.00	49,000.00	8.89%
11-4310-325-00	POSTAGE	4,000.00	4,000.00	2,619.43	1,380.57	4,000.00	4,000.00	4,000.00	0.00%
11-4310-352-00	REPAIRS & MAINT EQUIPMENT	2,000.00	2,000.00	673.47	1,326.53	2,000.00	2,000.00	2,000.00	0.00%
11-4310-353-00	REPAIRS & MAINT VEHICLE	73,712.05	63,850.32	68,722.00	(4,871.68)	63,850.32	63,850.00	63,850.00	0.00%
11-4310-359-00	OTHER REPAIRS & MAINTEN	474.00	1,500.00	22.40	1,477.60	1,500.00	1,500.00	1,500.00	0.00%
11-4310-391-00	LEGAL ADVERTISING	1,000.00	1,000.00	350.40	649.60	1,000.00	1,000.00	1,000.00	0.00%
11-4310-395-00	TRAINING AND CERTIFICAT	5,000.00	5,000.00	5,063.84	(63.84)	5,000.00	5,000.00	5,000.00	0.00%
11-4310-399-00	CONTRACTED SERVICES	70,600.00	89,512.00	86,258.36	3,253.64	89,512.00	89,512.00	89,512.00	0.00%
11-4310-399-01	CONTRACTED SERVICES-D.A	6,200.00	6,000.00	5,808.00	192.00	6,000.00	6,000.00	6,000.00	0.00%
11-4310-399-02	ABC REHAB/EDUCATION PRO	-	-	1,067.86	(1,067.86)	-	-	-	-
11-4310-452-00	INSURANCE-VEHICLE	45,200.00	45,000.00	40,693.00	4,307.00	45,000.00	45,000.00	45,000.00	0.00%
11-4310-454-00	INSURANCE-PROFESSIONAL	28,014.00	38,000.00	613.00	37,387.00	38,000.00	38,000.00	38,000.00	0.00%
11-4310-491-00	DUES AND SUBSCRIPTIONS	3,000.00	3,000.00	1,322.79	1,677.21	3,000.00	3,000.00	3,000.00	0.00%
11-4310-540-00	CAPITAL OUTLAY-MOTOR VE	278,046.00	411,400.75	284,357.92	20,686.26	246,000.00	-	-	-100.00%
11-4310-550-00	CAPITAL OUTLAY-EQUIPMENT	59,466.00	90,645.00	97,836.20	(7,191.20)	77,328.00	-	-	-100.00%
11-4310-550-03	CAPITAL OUTLAY-FOREST S	-	-	-	-	-	-	-	-
11-4310-699-00	CONTRACTED SERVICES -RA	17,000.00	17,000.00	16,129.58	870.42	20,000.00	20,000.00	20,000.00	17.65%
11-4310-699-01	CONTROLLED SUB-DRUG & N	7,500.00	7,500.00	7,500.00	-	10,000.00	10,000.00	10,000.00	33.33%
11-4310-699-04	SPECIAL PROJECTS	5,300.00	5,000.00	5,266.13	(266.13)	5,000.00	5,000.00	5,000.00	0.00%
11-4311-699-01	DRUG PREVENTION ACTIVIT	6,320.00	-	6,030.36	(6,030.36)	-	-	-	-
TOTAL SHERIFF		\$ 4,389,436.05	\$ 4,748,747.07	\$ 3,910,418.25	\$ 731,972.25	\$ 5,269,075.32	\$ 4,854,745.00	\$ 4,949,767.00	4.23%
JAIL OPERATIONS									
11-4320-121-00	SALARIES & WAGES	783,562.00	834,290.00	634,090.32	200,199.68	884,544.00	854,266.00	854,266.00	2.39%
11-4320-121-01	ONCALL COMPENSATION	850.00	2,600.00	650.00	1,950.00	2,600.00	2,600.00	2,600.00	0.00%
11-4320-181-00	SOCIAL SECURITY CONTRIB	47,424.00	51,887.00	38,070.20	13,816.80	54,842.00	52,964.00	52,964.00	2.08%
11-4320-182-00	RETIREMENT EXPENSE	63,394.00	63,436.00	51,078.50	12,357.50	67,048.00	67,093.00	67,093.00	5.76%
11-4320-183-00	HOSPITALIZATION INSURANCE	196,122.00	237,600.00	172,396.95	65,203.05	266,100.00	255,456.00	255,456.00	7.52%
11-4320-185-00	UNEMPLOYMENT INSURANCE	4,152.00	5,544.00	4,376.35	1,167.65	5,775.00	5,544.00	5,544.00	0.00%
11-4320-186-00	WORKMAN'S COMPENSATION	26,696.00	29,901.00	29,901.00	-	34,262.00	34,262.00	34,262.00	14.58%
11-4320-187-00	MEDICARE TAX	11,907.00	12,135.00	8,903.35	3,231.65	12,826.00	12,387.00	12,387.00	2.08%
11-4320-193-00	MEDICAL SERVICES	273,900.00	248,900.00	180,246.26	68,653.74	248,900.00	248,900.00	248,900.00	0.00%
11-4320-213-00	UNIFORMS	15,855.00	12,000.00	5,442.89	4,469.57	12,500.00	12,500.00	12,500.00	4.17%
11-4320-220-00	FOOD & PROVISIONS	338,900.00	302,900.00	331,292.83	(28,392.83)	327,900.00	327,900.00	327,900.00	8.25%
11-4320-238-00	DRUGS	13,120.00	20,000.00	7,416.67	12,583.33	20,000.00	15,000.00	15,000.00	-25.00%
11-4320-260-00	OFFICE SUPPLIES AND MATERIALS	7,000.00	7,000.00	4,349.53	2,650.47	7,000.00	7,000.00	7,000.00	0.00%
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	MISCELLANEOUS SUPPLIES	18,100.00	14,500.00	12,642.64	1,857.36	14,500.00	14,500.00	14,500.00	0.00%
11-4320-311-00	TRAVEL	500.00	3,000.00	2,592.26	407.74	3,000.00	3,000.00	3,000.00	0.00%
11-4320-313-00	TRANSPORTATION OF PRISI	42,500.00	35,500.00	37,801.42	(2,301.42)	35,500.00	35,500.00	35,500.00	0.00%



JACKSON COUNTY APPROVED BUDGET FY 2018 - 2019

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
11-4320-321-01	INMATE PHONE SERVICE	-	34,800.00	30,851.96	3,948.04	-	34,800.00	34,800.00	0.00%
11-4320-325-00	POSTAGE	1,500.00	1,500.00	771.87	728.13	1,500.00	1,500.00	1,500.00	0.00%
11-4320-352-00	REPAIRS & MAINT EQUIPMENT	6,721.00	10,000.00	214.50	6,231.71	10,000.00	10,000.00	10,000.00	0.00%
11-4320-392-00	LAUNDRY & LINENS	4,281.00	8,281.00	5,818.42	1,981.18	8,281.00	8,281.00	8,281.00	0.00%
11-4320-395-00	TRAINING	200.00	2,500.00	702.70	1,797.30	2,500.00	2,500.00	2,500.00	0.00%
11-4320-454-00	INSURANCE-PROFESSIONAL	9,500.00	9,500.00	-	9,500.00	9,500.00	9,500.00	9,500.00	0.00%
11-4320-491-00	DUES AND SUBSCRIPTIONS	500.00	2,500.00	525.00	1,975.00	2,500.00	2,500.00	2,500.00	0.00%
11-4320-550-00	CAPITAL OUTLAY-EQUIPMENT	210,696.00	22,396.00	11,729.78	10,666.22	8,165.10	-	-	-100.00%
11-4320-699-00	CONTRACTED SERVICES	102,046.00	83,760.00	94,243.59	(10,483.59)	83,760.00	83,760.00	83,760.00	0.00%
TOTAL JAIL OPERATIONS		\$ 2,180,426.00	\$ 2,057,430.00	\$ 1,666,108.99	\$ 385,198.28	\$ 2,124,503.10	\$ 2,102,713.00	\$ 2,102,713.00	2.20%
SHERIFF GRANTS									
11-4325-311-00	TRAVEL	580.00	3,440.00	1,053.36	2,386.64	2,000.00	2,000.00	2,000.00	-41.86%
11-4325-321-00	PHONE CARDS	10,030.00	10,560.00	9,249.81	1,310.19	10,560.00	10,560.00	10,560.00	0.00%
11-4325-550-00	CAPITAL OUTLAY GRANT	5,150.00	29,000.00	20,010.00	8,990.00	7,440.00	7,440.00	7,440.00	-74.34%
11-4325-550-02	CAPITAL OUTLAY-GRANTS	213,950.00	-	4,670.00	(4,670.00)	24,500.00	24,500.00	24,500.00	0.00%
11-4325-550-03	CAPITAL OUTLAY-FOREST S	5,000.00	5,000.00	1,721.53	3,278.47	5,000.00	5,000.00	5,000.00	0.00%
11-4325-550-05	CAPITAL OUTLAY-BVP	42,500.00	42,500.00	3,054.56	39,445.44	42,500.00	21,250.00	21,250.00	-50.00%
TOTAL SHERIFF GRANTS		\$ 277,210.00	\$ 90,500.00	\$ 39,759.26	\$ 50,740.74	\$ 92,000.00	\$ 70,750.00	\$ 70,750.00	-21.82%
EMERGENCY MANAGEMENT									
11-4330-121-00	SALARIES & WAGES	517,740.00	537,147.00	442,382.22	94,764.78	571,910.00	571,910.00	571,910.00	6.47%
11-4330-121-02	SALARIES & WAGES-OVERTI	69,400.00	60,000.00	50,495.26	9,504.74	60,000.00	60,000.00	60,000.00	0.00%
11-4330-181-00	SOCIAL SECURITY CONTRIB	33,685.00	37,023.00	28,283.09	8,739.91	39,178.00	39,178.00	39,178.00	5.82%
11-4330-182-00	RETIREMENT EXPENSE	42,354.00	45,264.00	36,458.50	8,805.50	47,899.00	49,479.00	49,479.00	9.31%
11-4330-183-00	HOSPITALIZATION INSURANCE	136,364.00	143,550.00	117,376.23	26,173.77	154,338.00	154,338.00	154,338.00	7.52%
11-4330-183-01	RETIREE INSURANCE	23,280.00	25,300.00	25,300.00	-	20,874.00	20,874.00	20,874.00	-17.49%
11-4330-185-00	UNEMPLOYMENT INSURANCE	3,457.00	3,350.00	2,586.51	763.49	3,350.00	3,350.00	3,350.00	0.00%
11-4330-186-00	WORKMAN'S COMPENSATION	5,675.00	5,394.00	5,394.00	-	5,502.00	5,502.00	5,502.00	2.00%
11-4330-187-00	MEDICARE TAX	7,878.00	8,659.00	6,614.62	2,044.38	9,163.00	9,163.00	9,163.00	5.82%
11-4330-213-00	UNIFORMS	2,000.00	2,000.00	2,098.38	(98.38)	2,000.00	2,000.00	2,000.00	0.00%
11-4330-250-00	VEHICLE SUPPLIES	9,060.00	8,500.00	5,779.73	2,720.27	8,500.00	8,500.00	8,500.00	0.00%
11-4330-260-00	OFFICE SUPPLIES AND MATERIALS	10,100.00	8,500.00	7,274.50	1,225.50	8,500.00	8,500.00	8,500.00	0.00%
11-4330-260-03	FIRE EDUCATIONAL MATERI	-	-	-	-	4,000.00	4,000.00	4,000.00	0.00%
11-4330-311-00	TRAVEL	4,605.00	4,500.00	2,712.60	1,787.40	4,500.00	4,500.00	4,500.00	0.00%
11-4330-321-00	TELEPHONE	12,000.00	12,000.00	10,896.90	1,103.10	12,000.00	12,000.00	12,000.00	0.00%
11-4330-325-00	POSTAGE	350.00	350.00	251.84	98.16	350.00	350.00	350.00	0.00%
11-4330-351-00	REPAIRS & MAINTENANCE E	10,000.00	10,000.00	5,220.93	3,879.07	10,000.00	10,000.00	10,000.00	0.00%
11-4330-353-00	MAINTENANCE & REPAIRS -	6,000.00	6,000.00	3,546.93	2,453.07	6,000.00	6,000.00	6,000.00	0.00%
11-4330-395-00	TRAINING	15,700.00	11,500.00	6,940.53	4,559.47	7,500.00	7,500.00	7,500.00	-34.78%
11-4330-399-00	CONTRACTED SERVICES	69,737.00	83,953.00	64,324.98	3,962.85	90,000.00	85,000.00	85,000.00	1.25%
11-4330-399-02	EOC OPERATION	4,220.00	4,000.00	4,150.80	(150.80)	5,000.00	5,000.00	5,000.00	25.00%



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11-4330-399-03	PUBLIC COMMUNICATION SY	12,500.00	12,500.00	12,500.00	-	12,500.00	12,500.00	12,500.00	0.00%
11-4330-399-04	ENVIRONMENTAL CLEANUP	200.00	200.00	-	200.00	200.00	200.00	200.00	0.00%
11-4330-399-07	CONTRACTED SERVICES-WNC	-	1,989.13	-	1,989.13	-	-	-	-100.00%
11-4330-411-00	COMMUNICATIONS SITE LEA	-	-	1,000.00	(1,000.00)	-	1,000.00	1,000.00	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	-	38,821.00	39,980.88	(1,159.88)	41,400.67	-	-	-100.00%
11-4330-550-00	CAPITAL OUTLAY-EQUIPMENT	32,771.00	47,189.00	17,635.85	18,371.59	120,902.72	-	-	-100.00%
TOTAL EMERGENCY MANAGEMENT		\$ 1,034,576.00	\$ 1,123,189.13	\$ 903,705.28	\$ 191,737.12	\$ 1,251,067.39	\$ 1,086,344.00	\$ 1,086,344.00	-3.28%
FIRE OPERATIONS									
11-4340-121-00	SALARIES AND WAGES	203,818.00	210,732.00	174,842.75	35,889.25	220,831.00	220,831.00	220,831.00	4.79%
11-4340-181-00	SOCIAL SECURITY CONTRIB	11,709.00	13,065.00	10,084.34	2,980.66	13,692.00	13,692.00	13,692.00	4.80%
11-4340-182-00	RETIREMENT EXPENSE	18,024.00	15,973.00	16,261.96	(288.96)	16,739.00	17,291.00	17,291.00	8.25%
11-4340-182-01	RETIREMENT EXPENSE-STAT	22,560.00	22,560.00	15,840.00	6,720.00	22,560.00	22,560.00	22,560.00	0.00%
11-4340-183-00	HOSPITALIZATION INSURANCE	56,280.00	59,400.00	49,199.76	10,200.24	63,864.00	63,864.00	63,864.00	7.52%
11-4340-185-00	UNEMPLOYMENT INSURANCE	979.00	1,386.00	1,141.44	244.56	1,386.00	1,386.00	1,386.00	0.00%
11-4340-186-00	WORKMAN'S COMPENSATION	7,223.00	7,663.00	7,663.00	-	7,816.00	7,816.00	7,816.00	2.00%
11-4340-187-00	MEDICARE TAX	2,739.00	3,056.00	2,358.46	697.54	3,202.00	3,202.00	3,202.00	4.78%
11-4340-189-00	VOLUNTEER APPRECIATION	5,600.00	5,600.00	-	5,600.00	5,600.00	5,600.00	5,600.00	0.00%
11-4340-213-00	UNIFORMS	2,500.00	2,500.00	1,672.60	827.40	2,500.00	2,500.00	2,500.00	0.00%
11-4340-260-00	FIRE PREVENTION SUPPLIE	225.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-4340-490-01	CASHIERS FIRE DEPARTMENT	900.00	-	825.00	(825.00)	-	-	-	-
11-4340-490-02	CULLOWHEE FIRE DEPARTME	130,855.00	148,473.00	148,473.00	-	151,443.00	151,443.00	151,443.00	2.00%
11-4340-490-03	SYLVA FIRE DEPARTMENT	112,162.00	114,406.00	114,406.00	-	116,694.00	116,694.00	116,694.00	2.00%
11-4340-490-04	CANADA FIRE DEPARTMENT	93,469.00	95,339.00	95,389.00	(50.00)	97,246.00	97,246.00	97,246.00	2.00%
11-4340-490-05	SAVANNAH FIRE DEPARTMENT	112,162.00	129,406.00	125,854.00	3,552.00	131,994.00	131,994.00	131,994.00	2.00%
11-4340-490-06	BALSAM FIRE DEPARTMENT	112,162.00	114,406.00	117,855.00	(3,449.00)	116,694.00	116,694.00	116,694.00	2.00%
11-4340-490-07	QUALLA FIRE DEPARTMENT	112,162.00	114,406.00	115,702.90	(1,296.90)	116,694.00	116,694.00	116,694.00	2.00%
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	-100.00%
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	-100.00%
11-4340-490-17	SAVANNAH BUILDING PAYME	25,268.00	34,944.00	31,914.20	3,029.80	77,164.00	77,164.00	77,164.00	120.82%
11-4340-490-18	SYLVA FIRE DEPT SUBSTAT	169,571.00	171,993.00	82,900.69	89,092.31	161,380.00	161,380.00	161,380.00	-6.17%
11-4340-490-21	CULLOWHEE VFD SITE WORK	408,000.00	-	-	-	-	-	-	-
11-4340-490-23	WNC FIRE REIMBURSEMENT	-	37,716.25	37,715.75	0.50	-	-	-	-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%
11-4340-490-28	FUTURE BUILDING PAYMENT	-	195,615.00	-	195,615.00	210,615.00	29,748.00	-	-100.00%
11-4340-490-29	CULLOWHEE VFD-A&E	113,000.00	30,500.00	20,625.00	9,875.00	-	-	-	-100.00%
11-4340-490-30	CULLOWHEE BUILDING PAYM	-	-	-	-	-	196,167.00	196,167.00	-
TOTAL FIRE OPERATIONS		\$ 1,842,381.00	\$ 1,650,652.25	\$ 1,290,236.77	\$ 360,415.48	\$ 1,659,627.00	\$ 1,675,479.00	\$ 1,526,218.00	-7.54%



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CODE ENFORCEMENT									
11-4352-121-00	SALARIES & WAGES	811,238.00	828,631.00	682,159.49	146,471.51	851,960.00	851,960.00	851,960.00	2.82%
11-4352-126-00	PART-TIME SALARIES & W/A	1,200.00	5,000.00	1,125.00	3,875.00	3,000.00	3,000.00	3,000.00	-40.00%
11-4352-181-00	SOCIAL SECURITY CONTRIB	48,521.00	51,375.00	41,038.49	10,336.51	53,008.00	53,008.00	53,008.00	3.18%
11-4352-182-00	RETIREMENT EXPENSE	59,700.00	62,810.00	51,742.45	11,067.55	64,806.00	66,708.00	66,708.00	6.21%
11-4352-183-00	HOSPITALIZATION INSURANCE	168,839.00	178,200.00	144,553.12	33,646.88	191,592.00	191,592.00	191,592.00	7.52%
11-4352-183-01	RETIREE INSURANCE	27,386.00	29,833.00	29,833.00	-	31,103.00	31,103.00	31,103.00	4.26%
11-4352-185-00	UNEMPLOYMENT INSURANCE	3,264.00	4,158.00	2,742.61	1,415.39	4,158.00	4,158.00	4,158.00	0.00%
11-4352-186-00	WORKMAN'S COMPENSATION	12,938.00	13,994.00	13,994.00	-	14,274.00	14,274.00	14,274.00	2.00%
11-4352-187-00	MEDICARE TAX	11,348.00	12,015.00	9,597.67	2,417.33	12,397.00	12,397.00	12,397.00	3.18%
11-4352-213-00	UNIFORMS	3,400.00	4,000.00	2,885.44	435.88	4,000.00	4,000.00	4,000.00	0.00%
11-4352-251-00	VEHICLE SUPPLIES	17,000.00	18,000.00	14,637.52	3,362.48	18,000.00	18,000.00	18,000.00	0.00%
11-4352-260-00	OFFICE SUPPLIES	12,700.00	12,000.00	10,658.92	1,341.08	12,000.00	12,000.00	12,000.00	0.00%
11-4352-260-01	SUPPLIES-CODE BOOKS	1,000.00	2,000.00	1,768.01	231.99	6,000.00	6,000.00	6,000.00	200.00%
11-4352-311-00	TRAVEL	4,600.00	5,000.00	4,519.63	480.37	5,000.00	5,000.00	5,000.00	0.00%
11-4352-321-00	TELEPHONE	32,900.00	30,000.00	29,277.24	722.76	30,000.00	30,000.00	30,000.00	0.00%
11-4352-325-00	POSTAGE	500.00	500.00	24.79	475.21	250.00	250.00	250.00	-50.00%
11-4352-351-00	REPAIRS AND MAINT EQUIP	2,372.16	1,500.00	-	1,500.00	1,000.00	1,000.00	1,000.00	-33.33%
11-4352-353-00	REPAIRS & MAINT VEHICLE	14,381.00	11,213.00	6,254.71	4,958.29	13,000.00	13,000.00	13,000.00	15.94%
11-4352-395-00	TRAINING	7,500.00	7,500.00	2,995.93	4,504.07	7,500.00	7,500.00	7,500.00	0.00%
11-4352-399-00	OTHER SERVICES-CERTIFIC	1,410.00	1,500.00	173.90	1,326.10	1,600.00	1,600.00	1,600.00	6.67%
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	1,500.00	755.00	745.00	1,500.00	1,500.00	1,500.00	0.00%
11-4352-540-00	CAPITAL OUTLAY-MOTOR VE	70,614.00	-	-	-	50,000.00	-	-	-100.00%
11-4352-550-00	CAPITAL OUTLAY EQUIPMENT	-	5,887.00	5,887.00	-	8,025.00	-	-	-100.00%
11-4352-699-00	CONTRACTED SERVICES	5,200.00	1,787.00	1,787.50	(0.50)	-	-	-	-
TOTAL CODE ENFORCEMENT		\$ 1,340,211.16	\$ 1,309,403.00	\$ 1,078,411.42	\$ 230,312.90	\$ 1,405,173.00	\$ 1,349,050.00	\$ 1,349,050.00	3.03%
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	5,075.00	-	5,075.00	5,075.00	5,075.00	0.00%
11-4370-230-00	HEPATITIS B VACCINE	2,115.00	2,500.00	-	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
11-4370-452-01	INSURANCE-ACCIDENT/SICK	14,385.00	14,500.00	15,459.00	(959.00)	15,500.00	15,500.00	15,500.00	6.90%
11-4370-490-01	RESCUE SQUAD UNIT #1	107,554.00	109,705.00	109,321.00	384.00	111,900.00	111,900.00	111,900.00	2.00%
11-4370-490-02	RESCUE SQUAD UNIT #2	106,936.00	109,075.00	109,075.00	(5,981.00)	111,900.00	111,900.00	111,900.00	2.59%
11-4370-490-03	RESCUE SQUAD UNIT#1 BUI	78,383.00	78,383.00	78,382.22	0.78	78,383.00	78,383.00	78,383.00	0.00%
11-4370-490-05	RESCUE SQUAD UNIT#2 BUI	-	-	-	-	147,687.00	147,687.00	147,687.00	-
11-4370-540-00	CAPITAL OUTLAY-MOTOR VE	110,000.00	-	-	-	-	-	-	-
11-4370-699-00	WESTCARE AMBULANCE SERV	1,155,710.00	1,193,334.00	1,093,889.50	99,444.50	1,384,283.00	1,384,283.00	1,358,548.00	13.84%
11-4370-699-01	CASHIERS AMBULANCE	1,010,000.00	1,030,200.00	944,350.00	85,850.00	1,050,804.00	1,050,804.00	1,050,804.00	2.00%
11-4370-699-04	MACON-TELECOMMUNICATION	4,772.00	4,868.00	-	4,868.00	4,965.00	4,965.00	4,965.00	1.99%



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11-4370-699-05	MACON-EMS	9,424.00	9,612.00	-	9,612.00	9,804.00	9,804.00	9,804.00	2.00%
TOTAL AMBULANCE/RESCUE SQUAD		\$ 2,610,354.00	\$ 2,563,252.00	\$ 2,360,351.72	\$ 196,919.28	\$ 2,928,801.00	\$ 2,928,801.00	\$ 2,903,066.00	13.26%
TRANSPORTATION-ADMINISTRATION									
11-4520-121-00	SALARIES & WAGES	95,735.00	99,618.00	76,803.00	22,815.00	98,081.00	98,081.00	98,081.00	-1.54%
11-4520-181-00	SOCIAL SECURITY CONTRIB	5,445.00	6,176.00	4,416.84	1,759.16	6,081.00	6,081.00	6,081.00	-1.54%
11-4520-182-00	RETIREMENT EXPENSE	7,065.00	7,551.00	5,825.85	1,725.15	7,435.00	7,680.00	7,680.00	1.71%
11-4520-183-00	HOSPITALIZATION INSURANCE	18,760.00	19,800.00	14,496.07	5,303.93	21,288.00	21,288.00	21,288.00	7.52%
11-4520-185-00	UNEMPLOYMENT INSURANCE	446.00	446.00	269.40	176.60	462.00	462.00	462.00	3.59%
11-4520-186-00	WORKMAN'S COMPENSATION	3,158.00	3,381.00	3,381.00	-	3,449.00	3,449.00	3,449.00	2.01%
11-4520-187-00	MEDICARE TAX	1,353.00	1,444.00	1,033.07	410.93	1,422.00	1,422.00	1,422.00	-1.52%
11-4520-197-00	DRUG TESTS	500.00	500.00	476.50	23.50	500.00	500.00	500.00	0.00%
11-4520-212-00	UNIFORMS	3,600.00	3,600.00	2,413.47	1,186.53	3,342.00	3,342.00	3,342.00	-7.17%
11-4520-260-00	OFFICE SUPPLIES AND MATERIALS	1,500.00	1,500.00	1,238.24	261.76	-	-	-	-100.00%
11-4520-261-00	OFFICE SUPPLIES	-	-	196.27	(196.27)	1,100.00	1,100.00	1,100.00	0.00%
11-4520-311-00	TRAVEL-MILEAGE	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-4520-312-00	TRAVEL SUBSISTANCE MOTE	300.00	300.00	-	300.00	300.00	300.00	300.00	0.00%
11-4520-321-00	TELEPHONE	6,210.00	6,400.00	5,948.42	451.58	-	-	-	-100.00%
11-4520-323-00	TELEPHONE FAX DSL	-	-	-	-	6,400.00	6,400.00	6,400.00	0.00%
11-4520-325-00	POSTAGE	249.00	200.00	31.68	168.32	200.00	200.00	200.00	0.00%
11-4520-341-00	PRINTING & REPRODUCTION	1,200.00	1,200.00	277.85	922.15	1,200.00	1,200.00	1,200.00	0.00%
11-4520-355-00	REPAIRS & MAINTENANCE E	-	500.00	295.00	205.00	-	-	-	-100.00%
11-4520-357-00	REPAIRS & MAINTENANCE C	900.00	-	(21.00)	21.00	500.00	500.00	500.00	0.00%
11-4520-371-00	MARKETING	3,514.00	3,660.00	3,705.00	(45.00)	3,324.00	3,324.00	3,324.00	-9.18%
11-4520-372-00	PROMOTION	2,879.00	915.00	544.55	370.45	915.00	915.00	915.00	0.00%
11-4520-391-00	LEGAL ADVERTISING	200.00	100.00	99.50	0.50	51.00	51.00	51.00	-49.00%
11-4520-395-00	TRAINING	1,000.00	1,000.00	462.45	537.55	1,000.00	1,000.00	1,000.00	0.00%
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	10,000.00	10,000.00	10,000.00	-	10,000.00	10,000.00	10,000.00	0.00%
11-4520-481-00	INDIRECT COSTS	10,798.00	10,798.00	10,798.00	-	4,000.00	4,000.00	4,000.00	-62.96%
11-4520-491-00	DUES AND SUBSCRIPTIONS	550.00	550.00	550.00	-	550.00	550.00	550.00	0.00%
TOTAL TRANSPORTATION-ADMINISTRATION		\$ 199,325.00	\$ 203,602.00	\$ 166,704.16	\$ 36,897.84	\$ 195,563.00	\$ 195,808.00	\$ 195,808.00	-3.83%
TRANSPORTATION-OPERATING									
11-4521-121-00	SALARIES & WAGES	230,753.00	211,577.00	161,802.70	49,774.30	215,835.00	215,835.00	215,835.00	2.01%
11-4521-126-00	SALARIES & WAGES-PART T	73,167.00	78,159.00	56,485.21	21,673.79	78,159.00	78,159.00	78,159.00	0.00%
11-4521-181-00	SOCIAL SECURITY CONTRIB	17,047.00	17,964.00	13,428.70	4,535.30	18,228.00	18,228.00	18,228.00	1.47%
11-4521-182-00	RETIREMENT EXPENSE	14,966.00	16,038.00	13,208.51	2,829.49	22,285.00	16,900.00	16,900.00	5.37%
11-4521-183-00	HOSPITALIZATION INSURANCE	73,624.00	69,300.00	55,495.87	13,804.13	78,159.00	78,159.00	78,159.00	12.78%
11-4521-183-01	RETIREE INSURANCE	6,978.00	13,269.00	13,269.00	-	15,759.00	15,759.00	15,759.00	18.77%
11-4521-185-00	UNEMPLOYMENT INSURANCE	1,861.00	1,617.00	1,956.96	(339.96)	1,617.00	1,617.00	1,617.00	0.00%



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11-4521-186-00	WORKMAN'S COMPENSATION	11,589.00	13,915.00	13,915.00	-	14,194.00	14,194.00	14,194.00	2.01%
11-4521-187-00	MEDICARE TAX	3,988.00	4,201.00	3,140.66	1,060.34	4,263.00	4,263.00	4,263.00	1.48%
11-4521-197-00	DRUG TESTS	100.00	100.00	46.50	53.50	100.00	100.00	100.00	0.00%
11-4521-212-00	UNIFORMS	1,000.00	1,000.00	99.29	900.71	1,000.00	1,000.00	1,000.00	0.00%
11-4521-233-00	FIRST AID SUPPLIES	50.00	-	-	-	-	-	-	-
11-4521-251-00	FUEL & OIL	25,000.00	20,000.00	14,370.03	5,629.97	20,000.00	20,000.00	20,000.00	0.00%
11-4521-251-01	PROPANE	33,800.00	35,000.00	23,383.60	(1,994.42)	35,000.00	35,000.00	35,000.00	0.00%
11-4521-252-00	TIRES	8,825.00	7,000.00	5,909.72	1,090.28	7,000.00	7,000.00	7,000.00	0.00%
11-4521-254-00	LICENSE & TAGS	5,440.00	1,836.00	-	44.10	5,568.00	5,568.00	5,568.00	203.27%
11-4521-255-00	VEHICLE CLEANING SUPPLI	950.00	3,500.00	355.83	3,144.17	3,500.00	3,500.00	3,500.00	0.00%
11-4521-260-00	OFFICE SUPPLIES AND MATERIALS	1,000.00	1,000.00	928.20	71.80	1,000.00	1,000.00	1,000.00	0.00%
11-4521-311-00	TRAVEL	500.00	500.00	350.27	149.73	500.00	500.00	500.00	0.00%
11-4521-321-00	CELL PHONES	3,200.00	3,200.00	2,438.30	761.70	3,200.00	3,200.00	3,200.00	0.00%
11-4521-351-00	REPAIRS & MAINTENANCE	10,113.00	4,000.00	3,409.78	(630.53)	4,000.00	4,000.00	4,000.00	0.00%
11-4521-353-00	VEHICLE REPAIRS & MAINT	25,000.00	24,150.00	12,833.70	11,316.30	25,000.00	25,000.00	25,000.00	3.52%
11-4521-393-00	CONTRACTED SERVICES	3,200.00	4,000.00	2,103.84	1,896.16	4,000.00	4,000.00	4,000.00	0.00%
11-4521-399-00	COMM TRANSPORTATION PLA	8,000.00	8,000.00	-	8,000.00	8,000.00	8,000.00	8,000.00	0.00%
11-4521-399-01	SCHEDULING SOFTWARE FEE	20,000.00	15,000.00	9,621.00	5,379.00	15,000.00	15,000.00	15,000.00	0.00%
11-4521-439-00	EQUIPMENT LEASE	9,000.00	-	-	-	-	-	-	-
11-4521-550-00	CAPITAL OUTLAY	1,262.00	850.00	824.95	25.05	-	-	-	-100.00%
TOTAL TRANSPORTATION-OPERATING		\$ 590,413.00	\$ 555,176.00	\$ 409,377.62	\$ 129,174.91	\$ 581,367.00	\$ 575,982.00	\$ 575,982.00	3.75%
TRANSPORTATION-CAPITAL									
11-4522-521-00	PERSONAL COMPUTER SYSTE	-	-	-	-	4,101.00	4,101.00	4,101.00	-
11-4522-525-00	NETWORK SERVER	-	-	-	-	3,375.00	3,375.00	3,375.00	-
11-4522-530-00	WORKSTATION CHAIRS	2,000.00	-	-	-	-	-	-	-
11-4522-546-00	LTV BUS	-	-	-	-	60,000.00	60,000.00	60,000.00	-
11-4522-548-00	VAN CONVERSION WITH LIF	126,240.00	61,500.00	-	1,970.00	125,000.00	125,000.00	125,000.00	103.25%
11-4522-559-00	PROPANE SYSTEM	14,411.00	-	-	-	23,285.00	23,285.00	23,285.00	-
11-4522-571-00	MINIVAN CROSSOVER	58,000.00	-	-	-	-	-	-	-
11-4522-591-04	VEHICLE LETTERING	2,000.00	500.00	(70.00)	570.00	3,000.00	3,000.00	3,000.00	500.00%
TOTAL TRANSPORTATION-CAPITAL		\$ 202,651.00	\$ 62,000.00	\$ (70.00)	\$ 2,540.00	\$ 218,761.00	\$ 218,761.00	\$ 218,761.00	252.84%
TRANSPORTATION-ELDERLY									
11-4524-121-00	SALARIES & WAGES	29,748.00	29,747.00	24,627.41	5,119.59	30,641.00	30,641.00	30,641.00	3.01%
11-4524-181-00	SOCIAL SECURITY CONTRIB	2,224.00	1,844.00	1,508.99	335.01	1,900.00	1,900.00	1,900.00	3.04%
11-4524-182-00	RETIREMENT EXPENSE	2,193.00	2,255.00	1,867.95	387.05	2,323.00	2,399.00	2,399.00	6.39%
11-4524-183-00	HOSPITALIZATION INSURANCE	9,380.00	9,900.00	8,199.96	1,700.04	10,644.00	10,644.00	10,644.00	7.52%
11-4524-185-00	UNEMPLOYMENT COMPENSATI	171.00	231.00	203.74	27.26	231.00	231.00	231.00	0.00%
11-4524-186-00	WORKMAN'S COMPENSATION	-	92.00	92.00	-	94.00	94.00	94.00	2.17%
11-4524-187-00	MEDICARE TAX	427.00	431.00	352.88	78.12	444.00	444.00	444.00	3.02%
11-4524-252-00	TIRES AND TUBES	1,280.00	-	-	-	-	-	-	-



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11-4524-311-00	TRAVEL	600.00	600.00	55.64	544.36	1,000.00	1,000.00	1,000.00	66.67%
11-4524-312-00	TRAVEL SUBSISTENCE	400.00	400.00	-	400.00	-	-	-	-100.00%
11-4524-313-00	TRANSPORTATION OF CLIN	234,287.00	175,000.00	-	175,000.00	175,000.00	175,000.00	175,000.00	0.00%
11-4524-353-00	REPAIRS AND MAINT VEHIC	200.00	-	-	-	-	-	-	-
11-4524-371-00	MARKETING	-	-	2,265.00	(2,265.00)	4,000.00	4,000.00	4,000.00	-
11-4524-372-00	PROMOTIONAL ITEMS	-	1,000.00	-	1,000.00	-	-	-	-100.00%
11-4524-399-00	MARKETING	5,000.00	4,000.00	725.00	3,275.00	-	-	-	-100.00%
11-4524-550-00	CAPITAL OUTLAY	2,513.00	-	-	-	-	-	-	-
TOTAL ELDERLY DISABILITIES GRANT		\$ 288,423.00	\$ 225,500.00	\$ 39,898.57	\$ 185,601.43	\$ 226,277.00	\$ 226,353.00	\$ 226,353.00	0.38%
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	79,650.00	81,243.00	47,547.94	33,695.06	80,551.60	80,552.00	80,552.00	-0.85%
TOTAL FORESTRY		\$ 79,650.00	\$ 81,243.00	\$ 47,547.94	\$ 33,695.06	\$ 80,551.60	\$ 80,552.00	\$ 80,552.00	-0.85%
PLANNING									
11-4910-121-00	SALARIES & WAGES	195,080.00	198,862.00	162,437.25	36,424.75	206,080.00	206,080.00	206,080.00	3.63%
11-4910-170-01	BOARD EXPENSES	2,500.00	1,300.00	397.26	902.74	2,500.00	2,500.00	2,500.00	92.31%
11-4910-181-00	SOCIAL SECURITY CONTRIB	11,480.00	12,329.00	9,562.97	2,766.03	12,777.00	12,777.00	12,777.00	3.63%
11-4910-182-00	RETIREMENT EXPENSE	14,813.00	15,074.00	12,321.36	2,752.64	15,621.00	16,136.00	16,136.00	7.05%
11-4910-183-00	HOSPITALIZATION INSURANCE	37,874.00	39,600.00	30,895.99	8,704.01	42,576.00	42,576.00	42,576.00	7.52%
11-4910-185-00	UNEMPLOYMENT INSURANCE	892.00	924.00	553.69	370.31	924.00	924.00	924.00	0.00%
11-4910-186-00	WORKMAN'S COMPENSATION	3,717.00	3,565.00	3,565.00	-	3,637.00	3,637.00	3,637.00	2.02%
11-4910-187-00	MEDICARE TAX	2,685.00	2,883.00	2,236.37	646.63	2,988.00	2,988.00	2,988.00	3.64%
11-4910-250-00	VEHICLE SUPPLIES	2,000.00	2,000.00	642.77	1,357.23	2,000.00	2,000.00	2,000.00	0.00%
11-4910-260-00	OFFICE SUPPLIES AND MATERIALS	1,600.00	1,600.00	553.99	1,046.01	1,600.00	1,600.00	1,600.00	0.00%
11-4910-260-01	COPYING EXPENSE	1,350.00	1,500.00	1,074.11	425.89	1,500.00	1,500.00	1,500.00	0.00%
11-4910-311-00	TRAVEL AND TRAINING	4,000.00	5,200.00	5,097.95	102.05	5,000.00	4,000.00	4,000.00	-23.08%
11-4910-321-00	TELEPHONE	4,650.00	5,000.00	4,052.74	947.26	5,000.00	5,000.00	5,000.00	0.00%
11-4910-325-00	POSTAGE	600.00	600.00	130.11	469.89	600.00	600.00	600.00	0.00%
11-4910-370-00	ADVERTISING	800.00	1,000.00	541.33	458.67	1,000.00	1,000.00	1,000.00	0.00%
11-4910-399-00	WEB SITE HOSTING	-	900.00	250.00	650.00	900.00	900.00	900.00	0.00%
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	1,270.00	1,500.00	756.00	744.00	1,500.00	1,500.00	1,500.00	0.00%
11-4910-510-00	CAPITAL OUTLAY-EQUIPMENT	-	2,330.00	2,330.00	-	-	-	-	-100.00%
11-4910-699-00	CONTRACTED SERVICES	163,518.00	122,250.00	73,307.64	48,942.36	82,500.00	52,500.00	52,500.00	-57.06%
11-4910-699-03	SOFTWARE SUBSCRIPTION	1,050.00	1,050.00	1,098.69	(48.69)	2,300.00	2,300.00	2,300.00	119.05%
TOTAL PLANNING		\$ 452,979.00	\$ 422,567.00	\$ 314,305.22	\$ 108,261.78	\$ 394,103.00	\$ 363,618.00	\$ 363,618.00	-13.95%



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ECONOMIC DEVELOPMENT									
11-4920-699-10	CASHIERS SIDEWALK	-	3,798.00	-	3,798.00	-	-	-	-100.00%
11-4920-699-11	SYLVA MURAL	-	10,000.00	-	10,000.00	-	-	-	-100.00%
11-4920-699-12	SYLVA STREETScape IMPRO	-	16,000.00	-	16,000.00	-	-	-	-100.00%
11-4920-699-13	DILLSBORO WAYFINDING SI	-	995.00	995.00	-	-	-	-	-100.00%
11-4920-699-14	DILLSBORO WALKING PATH	-	4,207.00	4,207.00	-	-	-	-	-100.00%
TOTAL ECONOMIC DEVELOPMENT		\$ -	\$ 35,000.00	\$ 5,202.00	\$ 29,798.00	\$ -	\$ -	\$ -	-100.00%
COMMUNITY DEVELOPMENT									
11-4930-183-01	RETIREE INSURANCE-HOUSI	22,602.00	24,673.00	24,673.00	-	20,874.00	20,874.00	20,874.00	-15.40%
11-4930-490-01	GLENVILLE CDC	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-02	QUALLA CDC	1,500.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
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	BALSAMI 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%
11-4930-490-18	FAMILY RESOURCE CENTER	18,000.00	18,000.00	16,500.00	1,500.00	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	21,630.00	10,000.00	3,126.00	6,424.00	10,000.00	10,000.00	10,000.00	0.00%
11-4930-490-23	JACKSON CHAMBER-FIREWOR	5,000.00	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	15,000.00	15,000.00	15,000.00	-	15,000.00	15,000.00	15,000.00	0.00%
11-4930-490-26	MUNICIPAL SPECIAL PROJE	18,500.00	20,000.00	5,000.00	15,000.00	20,000.00	20,000.00	20,000.00	0.00%
11-4930-490-28	SOUTHWESTERN COMMISSION	28,088.00	28,088.00	18,136.25	9,951.75	29,018.00	29,018.00	29,018.00	3.31%
11-4930-490-30	JACKSON COUNTY CEMETERY	500.00	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	12,000.00	10,000.00	5,865.28	4,134.72	10,000.00	10,000.00	10,000.00	0.00%
11-4930-490-42	TWSA ONE HALF LOSS	-	35,000.00	-	35,000.00	35,000.00	35,000.00	35,000.00	0.00%
11-4930-490-44	APPALACHIAN WOMEN'S MUS	10,000.00	10,000.00	10,000.00	-	26,500.00	10,000.00	10,000.00	0.00%
11-4930-490-45	CULLOWHEE REVITALIZATIO	5,000.00	-	-	-	-	-	-	0.00%
11-4930-490-48	JACKSON CO ATHLETIC HAL	1,500.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-49	TUCKASEGEE SUBSTATION	10,000.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
11-4930-490-50	TUCKASEGEE VFW POST	-	39,440.00	9,200.00	30,240.00	-	-	-	-100.00%
TOTAL COMMUNITY DEVELOPMENT		\$ 200,935.00	\$ 252,316.00	\$ 136,115.53	\$ 115,750.47	\$ 231,507.00	\$ 210,007.00	\$ 210,007.00	-16.77%



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COOPERATIVE EXTENSION									
11-4950-121-00	SALARIES & WAGES	93,210.00	112,000.00	75,117.17	36,882.83	118,000.00	107,788.00	107,788.00	-3.76%
11-4950-181-00	SOCIAL SECURITY CONTRIB	5,732.00	6,944.00	4,585.18	2,358.82	7,316.00	6,683.00	6,683.00	-3.76%
11-4950-182-00	RETIREMENT EXPENSE	14,430.00	15,389.00	12,152.77	3,236.23	16,214.00	16,214.00	16,214.00	5.36%
11-4950-183-00	HOSPITALIZATION INSURANCE	11,237.00	9,216.00	9,176.47	39.53	9,907.00	9,907.00	9,907.00	7.50%
11-4950-185-00	UNEMPLOYMENT INSURANCE	94.00	112.00	66.12	45.88	112.00	112.00	112.00	0.00%
11-4950-186-00	WORKMAN'S COMPENSATION	1,200.00	1,260.00	1,188.00	72.00	1,285.00	1,285.00	1,285.00	1.98%
11-4950-187-00	MEDICARE TAX	1,341.00	1,624.00	1,067.09	556.91	1,711.00	1,563.00	1,563.00	-3.76%
11-4950-189-00	OTHER FRINGE BENEFITS	550.00	550.00	347.75	202.25	550.00	550.00	550.00	0.00%
11-4950-231-00	HOME EC. DEMO. SUPPLIES	3,015.00	2,000.00	2,145.19	(145.19)	2,000.00	2,000.00	2,000.00	0.00%
11-4950-231-02	NC SAFE PLATES	-	-	(30.00)	30.00	-	-	-	-
11-4950-250-00	VEHICLE SUPPLIES	550.00	250.00	20.23	229.77	250.00	250.00	250.00	0.00%
11-4950-260-00	OFFICE SUPPLIES AND MATERIALS	5,000.00	5,000.00	2,586.81	2,413.19	5,000.00	5,000.00	5,000.00	0.00%
11-4950-299-00	4-H SUPPLIES & ACTIVITI	3,700.00	3,500.00	2,146.07	1,353.93	3,500.00	3,500.00	3,500.00	0.00%
11-4950-299-01	CONSERVATION EDUCATION	-	500.00	383.07	116.93	700.00	700.00	700.00	40.00%
11-4950-311-00	TRAVEL	200.00	200.00	-	200.00	200.00	200.00	200.00	0.00%
11-4950-321-00	TELEPHONE	3,600.00	3,600.00	2,969.95	630.05	4,000.00	3,600.00	3,600.00	0.00%
11-4950-325-00	POSTAGE	500.00	250.00	106.49	143.51	500.00	500.00	500.00	100.00%
11-4950-412-00	BUILDING & EQUIPMENT RE	7,350.00	8,500.00	6,628.39	1,871.61	8,000.00	8,000.00	8,000.00	-5.88%
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	425.00	425.00	310.45	114.55	400.00	400.00	400.00	-5.88%
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-EQUIPMENT	1,649.00	1,800.00	1,799.01	0.99	-	-	-	-100.00%
11-4950-510-01	FIELD CROPS & VEGETABLE	600.00	500.00	493.66	63.34	700.00	700.00	700.00	40.00%
11-4950-510-02	LIVESTOCK DEMONSTRATION	700.00	700.00	130.61	569.39	700.00	700.00	700.00	0.00%
11-4950-510-03	CHRISTMAS TREES & ORNAM	700.00	700.00	130.74	569.26	700.00	700.00	700.00	0.00%
11-4950-510-05	ADVISORY COUNCIL	500.00	500.00	15.83	484.17	250.00	250.00	250.00	-50.00%
11-4950-699-02	CHEROKEE PRESERVATION G	-	-	6,289.14	(6,289.14)	-	-	-	-
11-4950-699-03	JUNIOR APP MUSICIANS	350.00	-	-	-	-	-	-	-
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	250.00	0.00%
TOTAL COOPERATIVE EXTENSION		\$ 163,183.00	\$ 182,070.00	\$ 135,826.19	\$ 46,243.81	\$ 188,545.00	\$ 177,152.00	\$ 177,152.00	-2.70%
CONSERVATION									
11-4960-121-00	SALARIES & WAGES	91,003.00	94,639.00	78,535.68	16,103.32	100,370.00	100,370.00	100,370.00	6.06%
11-4960-181-00	SOCIAL SECURITY CONTRIB	4,973.00	5,868.00	4,316.85	1,551.15	6,223.00	6,223.00	6,223.00	6.05%
11-4960-182-00	RETIREMENT EXPENSE	6,709.00	7,174.00	5,957.07	1,216.93	7,608.00	7,859.00	7,859.00	9.55%
11-4960-183-00	HOSPITALIZATION INSURANCE	18,760.00	19,800.00	16,399.92	3,400.08	21,288.00	21,288.00	21,288.00	7.52%
11-4960-183-01	RETIREE INSURANCE	6,648.00	7,346.00	7,346.00	-	5,115.00	5,115.00	5,115.00	-30.37%
11-4960-185-00	UNEMPLOYMENT INSURANCE	445.00	462.00	303.26	158.74	462.00	462.00	462.00	0.00%
11-4960-186-00	WORKMAN'S COMPENSATION	1,184.00	1,264.00	1,264.00	-	1,290.00	1,290.00	1,290.00	2.06%
11-4960-187-00	MEDICARE TAX	1,294.00	1,372.00	1,009.46	362.54	1,455.00	1,455.00	1,455.00	6.05%



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11-4960-190-00	PROFESSIONAL SERVICES	71.00	1,200.00	-	1,200.00	1,200.00	1,200.00	1,200.00	0.00%
11-4960-250-00	VEHICLE SUPPLIES	1,650.00	2,000.00	437.13	1,562.87	2,000.00	2,000.00	2,000.00	0.00%
11-4960-260-00	OFFICE SUPPLIES AND MATERIALS	2,500.00	2,500.00	1,534.13	965.87	2,500.00	2,500.00	2,500.00	0.00%
11-4960-311-00	TRAVEL	2,000.00	2,000.00	1,199.75	800.25	2,000.00	2,000.00	2,000.00	0.00%
11-4960-321-00	TELEPHONE	1,200.00	1,200.00	862.18	337.82	1,200.00	1,200.00	1,200.00	0.00%
11-4960-325-00	POSTAGE	500.00	500.00	4.45	495.55	500.00	500.00	500.00	0.00%
11-4960-352-00	REPAIRS & MAINT EQUIPMENT	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	980.00	520.00	1,500.00	1,500.00	1,500.00	0.00%
11-4960-396-00	EDUCATIONAL PROGRAM	1,500.00	1,500.00	969.92	530.08	1,500.00	1,500.00	1,500.00	0.00%
11-4960-396-01	CAMP WILD SUMMER CAMP	-	1,400.00	(35.00)	1,435.00	1,400.00	1,400.00	1,400.00	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	3,800.00	3,800.00	3,789.00	11.00	3,800.00	3,800.00	3,800.00	0.00%
11-4960-510-00	CAPITAL OUTLAY-EQUIPMENT	-	800.00	799.99	0.01	800.00	-	-	-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	-	500.00	500.00	500.00	500.00	0.00%
11-4960-699-03	NATURAL RESOURCES SUMME	2,940.00	484.00	1,324.16	(840.16)	-	-	-	-100.00%
11-4960-699-04	FARMLAND PRESERVATION	1,000.00	1,000.00	670.68	329.32	2,500.00	2,500.00	2,500.00	150.00%
11-4960-699-06	DUKE ENERGY GRANT	15,000.00	13,250.00	4,925.00	8,325.00	7,992.56	7,993.00	7,993.00	-39.68%
TOTAL CONSERVATION		\$ 171,278.00	\$ 177,659.00	\$ 138,093.63	\$ 39,565.37	\$ 179,303.56	\$ 178,755.00	\$ 178,755.00	0.62%
HUMAN SERVICES									
11-5100-121-00	SALARIES & WAGES	-	-	-	-	-	100,000.00	100,000.00	
TOTAL HUMAN SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	
GENERAL HEALTH									
11-5110-121-00	SALARIES & WAGES	1,738,455.00	1,706,963.00	1,381,076.59	325,886.41	1,803,134.00	1,771,337.00	1,771,337.00	3.77%
11-5110-170-00	BOARD MEMBER EXPENSE	1,200.00	1,200.00	893.88	306.12	1,200.00	1,200.00	1,200.00	0.00%
11-5110-181-00	SOCIAL SECURITY CONTRIB	107,785.00	105,832.00	81,172.59	24,659.41	111,794.00	109,823.00	109,823.00	3.77%
11-5110-182-00	RETIREMENT EXPENSE	126,038.00	126,635.00	102,121.18	24,513.82	135,235.00	138,696.00	138,696.00	9.52%
11-5110-183-00	HOSPITALIZATION INSURANCE	308,578.00	341,253.00	263,520.55	77,732.45	352,935.00	376,798.00	376,798.00	10.42%
11-5110-183-01	RETIREE INSURANCE	175,987.00	227,006.00	227,006.00	-	227,006.00	227,006.00	227,006.00	0.00%
11-5110-185-00	UNEMPLOYMENT INSURANCE	7,489.00	5,389.00	5,281.47	107.53	3,989.00	3,989.00	3,989.00	-25.98%
11-5110-186-00	WORKMAN'S COMPENSATION	30,005.00	34,951.00	34,949.00	2.00	35,000.00	35,000.00	35,000.00	0.14%
11-5110-187-00	MEDICARE TAX	25,208.00	24,751.00	18,961.11	5,789.89	26,146.00	25,685.00	25,685.00	3.77%
11-5110-193-00	CLINICIAN SERVICES	2,500.00	66,000.00	20,527.00	45,473.00	50,000.00	40,000.00	40,000.00	-39.39%
11-5110-239-00	DRUGS & OTHER MEDICAL S	30,065.00	30,000.00	28,044.07	1,956.10	30,000.00	30,000.00	30,000.00	0.00%
11-5110-251-00	VEHICLE SUPPLIES	17,750.00	15,000.00	8,856.80	6,143.20	15,000.00	15,000.00	15,000.00	0.00%
11-5110-260-00	OFFICE SUPPLIES AND MATERIALS	18,780.00	15,350.00	15,073.19	255.00	15,000.00	15,000.00	15,000.00	-2.28%
11-5110-260-01	WELL WATER SAMPLE-SUPPL	5,000.00	6,000.00	3,267.90	2,672.21	6,000.00	5,000.00	5,000.00	-16.67%
11-5110-311-00	TRAVEL	25,000.00	15,000.00	14,436.89	563.11	15,000.00	15,000.00	15,000.00	0.00%
11-5110-321-00	TELEPHONE	26,045.00	22,745.00	21,025.28	1,719.72	22,745.00	22,745.00	22,745.00	0.00%



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11-5110-325-00	POSTAGE	8,000.00	8,000.00	4,729.73	3,270.27	8,000.00	6,000.00	6,000.00	-25.00%
11-5110-351-00	REPAIRS & MAINT.-BUILDI	-	300.00	300.00	-	-	-	-	-100.00%
11-5110-352-00	REPAIRS & MAINT EQUIPMENT	3,000.00	3,000.00	-	3,000.00	3,000.00	3,000.00	3,000.00	0.00%
11-5110-353-00	REPAIRS & MAINT VEHICLE	10,000.00	10,000.00	1,836.98	8,163.02	10,000.00	7,500.00	7,500.00	-25.00%
11-5110-399-00	ANCILLARY EXPENSES	30,000.00	30,000.00	27,704.48	800.75	30,000.00	30,000.00	30,000.00	0.00%
11-5110-399-01	SAFE KIDS	6,050.00	5,967.00	2,666.38	3,020.49	2,500.00	2,500.00	2,500.00	-58.10%
11-5110-399-02	HEALTHILY LIVING	550.00	-	-	-	-	-	-	-100.00%
11-5110-399-03	BABY BUCKS PROGRAM	-	3,200.00	632.25	2,567.75	-	-	-	-100.00%
11-5110-451-00	INSURANCE-VEHICLE	6,000.00	6,000.00	6,000.00	-	6,000.00	6,000.00	6,000.00	0.00%
11-5110-454-00	INSURANCE-PROFESSIONAL	18,000.00	15,000.00	15,000.00	-	15,000.00	15,000.00	15,000.00	0.00%
11-5110-495-00	CAR SEAT SAFETY PROGRAM	3,000.00	3,000.00	2,931.00	69.00	3,000.00	3,000.00	3,000.00	0.00%
11-5110-518-02	FOOD & LODGING - TRAVEL	4,000.00	4,000.00	2,142.40	1,857.60	4,000.00	4,000.00	4,000.00	0.00%
11-5110-523-00	VOLUNTEER PROMOTION	2,000.00	2,000.00	1,206.04	793.96	2,000.00	2,000.00	2,000.00	0.00%
11-5110-540-00	CAPITAL OUTLAY-MOTOR VE	48,454.00	-	-	-	106,920.00	-	-	-100.00%
11-5110-550-00	CAPITAL OUTLAY-EQUIPMENT	25,000.00	9,650.00	9,650.00	-	30,841.00	-	-	-100.00%
11-5110-580-00	COMM./NON-COMM. WATER S	20,000.00	20,000.00	14,333.54	4,362.40	20,000.00	20,000.00	20,000.00	0.00%
11-5110-699-00	CONTRACTED SERVICES	92,855.00	100,460.00	81,991.24	18,468.76	100,000.00	100,000.00	100,000.00	-0.46%
11-5110-699-06	COST SETTLEMENT	105,950.00	94,215.00	5,341.00	88,874.00	50,000.00	-	-	-100.00%
11-5110-699-09	CDP EH FOOD & LODGING	9,723.00	9,723.00	9,362.50	360.50	10,983.00	10,983.00	10,983.00	12.96%
11-5110-699-11	CONTRACTED SERVICES-PAT	28,660.00	34,000.00	19,626.44	14,373.56	34,000.00	31,625.00	31,625.00	-6.99%
TOTAL GENERAL HEALTH		\$ 3,067,127.00	\$ 3,102,590.00	\$ 2,431,667.48	\$ 667,342.03	\$ 3,286,428.00	\$ 3,073,887.00	\$ 3,073,887.00	-0.93%
WELLNESS CLINIC									
11-5115-121-00	SALARIES & WAGES	98,890.00	116,940.00	98,518.24	18,421.76	119,268.00	119,268.00	119,268.00	1.99%
11-5115-181-00	SOCIAL SECURITY CONTRIB	6,143.00	7,250.00	5,835.84	1,414.16	7,395.00	7,395.00	7,395.00	2.00%
11-5115-182-00	RETIREMENT EXPENSE	7,294.00	8,864.00	7,468.97	1,395.03	8,945.00	9,339.00	9,339.00	5.36%
11-5115-183-00	HOSPITALIZATION INSURANCE	18,407.00	19,800.00	16,576.90	3,223.10	19,800.00	21,288.00	21,288.00	7.52%
11-5115-185-00	UNEMPLOYMENT INSURANCE	399.00	443.00	294.46	148.54	443.00	443.00	443.00	0.00%
11-5115-187-00	MEDICARE TAX	1,437.00	1,696.00	1,364.96	331.04	1,729.00	1,729.00	1,729.00	1.95%
11-5115-290-00	MEDICAL AND OFFICE SUPP	12,000.00	12,000.00	11,129.86	862.40	15,000.00	15,000.00	15,000.00	25.00%
11-5115-311-00	TRAVEL	1,690.00	1,500.00	-	1,500.00	-	-	-	-100.00%
11-5115-699-00	CONTRACTED SERVICES	20,000.00	20,000.00	19,592.90	407.10	20,000.00	20,000.00	20,000.00	0.00%
TOTAL WELLNESS CLINIC		\$ 166,260.00	\$ 188,493.00	\$ 160,782.13	\$ 27,703.13	\$ 192,580.00	\$ 194,462.00	\$ 194,462.00	3.17%
WELL AT WORK									
11-5116-260-00	SUPPLIES	1,000.00	1,000.00	279.88	311.38	1,500.00	1,500.00	1,500.00	50.00%
11-5116-399-00	INCENTIVES	8,500.00	8,500.00	1,129.50	7,370.50	13,500.00	8,500.00	8,500.00	0.00%
TOTAL WELL AT WORK		\$ 9,500.00	\$ 9,500.00	\$ 1,409.38	\$ 7,681.88	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00	5.26%
ANIMAL SHELTER									
11-5120-121-00	SALARIES & WAGES	142,382.00	145,194.00	118,171.44	27,022.56	177,407.00	146,484.00	146,484.00	0.89%
11-5120-121-01	ON CALL COMPENSATION	5,300.00	5,200.00	4,300.00	900.00	-	-	-	-100.00%



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11-5120-121-02	SALARIES & WAGES-OVERTI	7,876.00	5,450.00	5,956.39	(506.39)	-	-	-	-100.00%
11-5120-181-00	SOCIAL SECURITY CONTRIB	9,108.00	9,663.00	7,588.59	2,074.41	10,999.00	9,082.00	9,082.00	-6.01%
11-5120-182-00	RETIREMENT EXPENSE	11,522.00	11,813.00	9,415.24	2,397.76	13,306.00	11,470.00	11,470.00	-2.90%
11-5120-183-00	HOSPITALIZATION INSURANCE	37,522.00	39,600.00	32,038.30	7,561.70	49,500.00	42,576.00	42,576.00	7.52%
11-5120-185-00	UNEMPLOYMENT INSURANCE	886.00	928.00	681.74	246.26	928.00	924.00	924.00	-0.43%
11-5120-186-00	WORKMAN'S COMPENSATION	1,877.00	2,058.00	2,058.00	-	2,058.00	2,264.00	2,264.00	10.01%
11-5120-187-00	MEDICARE TAX	2,131.00	2,260.00	1,774.61	485.39	2,572.40	2,124.00	2,124.00	-6.02%
11-5120-211-00	JANITORIAL SUPPLIES	5,545.00	5,021.00	3,531.12	1,489.88	5,021.00	5,021.00	5,021.00	0.00%
11-5120-213-00	UNIFORMS	1,636.00	2,000.00	1,619.16	380.84	2,400.00	2,400.00	2,400.00	20.00%
11-5120-220-00	ANIMAL FOOD	4,750.00	6,000.00	3,894.71	2,105.29	6,000.00	5,000.00	5,000.00	-16.67%
11-5120-230-00	SPAYING/NEUTERING	8,000.00	8,000.00	7,513.00	487.00	10,000.00	9,000.00	9,000.00	12.50%
11-5120-239-00	RABIES VACCINATIONS	1,000.00	4,000.00	1,618.50	2,381.50	4,000.00	4,000.00	4,000.00	0.00%
11-5120-239-01	CASHIERS HUMANE SOCIETY	4,000.00	4,000.00	2,895.62	1,104.38	2,000.00	2,000.00	2,000.00	-50.00%
11-5120-239-02	JACKSON HUMANE SOCIETY	4,000.00	4,000.00	4,000.00	-	6,000.00	6,000.00	6,000.00	50.00%
11-5120-239-03	JACKSON HUMANE SOCIETY-	5,000.00	5,000.00	-	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
11-5120-250-00	VEHICLE SUPPLIES	7,725.00	6,500.00	5,742.39	757.61	6,500.00	6,500.00	6,500.00	0.00%
11-5120-260-00	OFFICE SUPPLIES AND MATERIALS	2,000.00	2,000.00	1,704.61	295.39	2,000.00	2,000.00	2,000.00	0.00%
11-5120-260-01	SUPPLIES/DONATIONS	1,034.00	2,000.00	1,723.92	276.08	2,000.00	2,000.00	2,000.00	0.00%
11-5120-260-02	ANIMAL SHELTER SPECIAL	1,500.00	1,500.00	408.91	31.79	1,500.00	1,500.00	1,500.00	0.00%
11-5120-290-00	MEDICAL SUPPLIES	3,000.00	4,000.00	3,976.92	23.08	6,000.00	6,000.00	6,000.00	50.00%
11-5120-311-00	TRAVEL	250.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-5120-321-00	TELEPHONE	2,500.00	2,500.00	1,709.87	790.13	2,500.00	2,500.00	2,500.00	0.00%
11-5120-331-00	UTILITIES	1,645.00	1,645.00	1,257.12	387.88	1,645.00	1,645.00	1,645.00	0.00%
11-5120-351-00	REPAIR & MAINTENANCE-BU	500.00	1,000.00	59.52	940.48	1,000.00	1,000.00	1,000.00	0.00%
11-5120-352-00	PROPANE EXPENSE	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	4,000.00	4,000.00	4,000.00	-	4,000.00	4,000.00	4,000.00	0.00%
11-5120-454-00	INSURANCE-PROFESSIONAL	133.00	133.00	133.00	-	133.00	133.00	133.00	0.00%
11-5120-540-00	CAPITAL OUTLAY-MOTOR VE	23,452.00	-	-	-	-	-	-	-
11-5120-550-00	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	-	-
11-5120-699-01	CONTRACTED SERVICES-PET	1,500.00	2,500.00	1,350.00	1,150.00	1,620.00	1,620.00	1,620.00	-35.20%
TOTAL ANIMAL SHELTER		\$ 302,274.00	\$ 291,465.00	\$ 229,122.68	\$ 61,283.02	\$ 337,182.40	\$ 285,743.00	\$ 285,743.00	-1.95%
WISEWOMAN									
11-5132-121-00	SALARIES & WAGES	4,764.00	-	-	-	-	-	-	-
11-5132-181-00	SOCIAL SECURITY CONTRIB	337.00	-	-	-	-	-	-	-
11-5132-182-00	RETIREMENT EXPENSE	394.00	-	-	-	-	-	-	-
11-5132-183-00	HOSPITALIZATION INSURANCE	1,381.00	-	-	-	-	-	-	-
11-5132-185-00	UNEMPLOYMENT INSURANCE	21.00	-	-	-	-	-	-	-
11-5132-187-00	MEDICARE TAX	79.00	-	-	-	-	-	-	-
11-5132-699-00	CONTRACTED SERVICES	3,186.00	10,137.00	4,631.69	5,505.31	5,400.00	5,400.00	5,400.00	-46.73%
TOTAL WISEWOMAN		\$ 10,162.00	\$ 10,137.00	\$ 4,631.69	\$ 5,505.31	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00	-46.73%



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HEALTH PROMOTION									
11-5134-121-00	SALARIES & WAGES	16,189.00	12,401.00	10,448.24	1,952.76	20,650.00	20,615.00	20,615.00	66.24%
11-5134-181-00	SOCIAL SECURITY CONTRIB	981.00	769.00	647.63	121.37	1,280.00	1,279.00	1,279.00	66.32%
11-5134-182-00	RETIREMENT EXPENSE	1,174.00	940.00	792.08	147.92	1,549.00	1,614.00	1,614.00	71.70%
11-5134-183-00	HOSPITALIZATION INSURANCE	-	6,930.00	-	6,930.00	1,980.00	2,129.00	2,129.00	-69.28%
11-5134-185-00	UNEMPLOYMENT INSURANCE	23.00	-	104.50	(104.50)	70.00	70.00	70.00	
11-5134-187-00	MEDICARE TAX	235.00	180.00	151.36	28.64	300.00	299.00	299.00	66.11%
11-5134-230-00	EDUCATION & OFFICE SUPP	2,108.00	8,586.00	4,748.46	3,604.94	1,219.00	1,219.00	1,219.00	-85.80%
11-5134-290-00	SUPPLIES	1,700.00	183.00	148.90	34.10	3,000.00	2,823.00	2,823.00	1442.62%
11-5134-311-00	TRAVEL	2,500.00	2,178.00	1,214.69	963.31	2,500.00	2,500.00	2,500.00	14.78%
11-5134-550-00	CAPITAL OUTLAY-EQUIPMENT	1,800.00	7,817.00	-	7,817.00	3,626.00	3,626.00	3,626.00	-53.61%
TOTAL HEALTH PROMOTION		\$ 26,710.00	\$ 39,984.00	\$ 18,255.86	\$ 21,495.54	\$ 36,174.00	\$ 36,174.00	\$ 36,174.00	-9.53%
BREAST & CERVICAL CANCER									
11-5136-121-00	SALARIES & WAGES	7,232.00	-	-	-	-	-	-	
11-5136-181-00	SOCIAL SECURITY CONTRIB	449.00	-	-	-	-	-	-	
11-5136-182-00	RETIREMENT EXPENSE	525.00	-	-	-	-	-	-	
11-5136-183-00	HOSPITALIZATION INSURANCE	1,841.00	-	-	-	-	-	-	
11-5136-185-00	UNEMPLOYMENT INSURANCE	57.00	-	-	-	-	-	-	
11-5136-187-00	MEDICARE TAX	105.00	-	-	-	-	-	-	
11-5136-290-00	MEDICAL & OFFICE SUPPLI	1,000.00	-	-	-	-	-	-	
11-5136-699-00	CONTRACTED SERVICES	14,550.00	21,930.00	20,443.40	1,486.60	22,950.00	22,950.00	22,950.00	4.65%
11-5136-699-01	GREAT SMOKIES GRANT	5,000.00	5,000.00	3,771.52	1,228.48	4,850.00	4,850.00	4,850.00	-3.00%
TOTAL BREAST & CERVICAL CANCER		\$ 30,759.00	\$ 26,930.00	\$ 24,214.92	\$ 2,715.08	\$ 27,800.00	\$ 27,800.00	\$ 27,800.00	3.23%
WIC ADM									
11-5152-121-00	SALARIES & WAGES	2,619.00	3,419.00	2,854.75	564.25	6,900.00	6,900.00	6,900.00	101.81%
11-5152-181-00	SOCIAL SECURITY CONTRIB	144.00	212.00	147.76	64.24	423.00	428.00	428.00	101.89%
11-5152-182-00	RETIREMENT EXPENSE	193.00	260.00	216.55	43.45	517.00	540.00	540.00	107.69%
11-5152-183-00	HOSPITALIZATION INSURANCE	750.00	990.00	823.60	166.40	990.00	1,065.00	1,065.00	7.58%
11-5152-185-00	UNEMPLOYMENT INSURANCE	14.00	11.00	19.31	(8.31)	11.00	11.00	11.00	0.00%
11-5152-187-00	MEDICARE TAX	38.00	50.00	34.60	15.40	100.00	100.00	100.00	100.00%
11-5152-311-00	TRAVEL	-	418.00	-	418.00	-	-	-	-100.00%
TOTAL WIC ADM		\$ 3,758.00	\$ 5,360.00	\$ 4,096.57	\$ 1,263.43	\$ 8,941.00	\$ 9,044.00	\$ 9,044.00	68.73%
WIC NUTRITION									
11-5153-121-00	SALARIES & WAGES	23,399.15	44,249.00	36,032.50	8,216.50	43,904.00	37,718.00	37,718.00	-14.76%
11-5153-181-00	SOCIAL SECURITY CONTRIB	1,450.75	2,743.00	2,129.89	613.11	2,722.00	2,339.00	2,339.00	-14.73%
11-5153-182-00	RETIREMENT EXPENSE	1,696.44	3,354.00	2,732.23	621.77	3,293.00	2,954.00	2,954.00	-11.93%
11-5153-183-00	HOSPITALIZATION INSURANCE	4,141.54	9,900.00	7,354.38	2,545.62	9,900.00	9,580.00	9,580.00	-3.23%
11-5153-185-00	UNEMPLOYMENT INSURANCE	48.00	113.00	147.60	(34.60)	113.00	113.00	113.00	0.00%
11-5153-187-00	MEDICARE TAX	339.29	642.00	498.09	143.91	637.00	547.00	547.00	-14.80%



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11-5153-260-00	OFFICE SUPPLIES AND MATERIALS	-	230.00	144.54	85.46	-	-	-	-100.00%
TOTAL WIC NUTRITION		\$ 31,075.17	\$ 61,231.00	\$ 49,039.23	\$ 12,191.77	\$ 60,569.00	\$ 53,251.00	\$ 53,251.00	-13.03%
WIC CLIENT									
11-5154-121-00	SALARIES & WAGES	79,331.79	54,033.00	43,514.08	10,518.92	63,792.00	63,792.00	63,792.00	18.06%
11-5154-181-00	SOCIAL SECURITY CONTRIB	4,913.54	3,350.00	2,391.06	958.94	3,955.00	3,955.00	3,955.00	18.06%
11-5154-182-00	RETIREMENT EXPENSE	5,745.67	4,096.00	3,301.72	794.28	4,784.00	4,995.00	4,995.00	21.95%
11-5154-183-00	HOSPITALIZATION INSURANCE	20,062.69	14,850.00	11,417.80	3,432.20	16,830.00	18,095.00	18,095.00	21.85%
11-5154-185-00	UNEMPLOYMENT INSURANCE	762.00	1,401.00	271.40	1,129.60	-	1,401.00	1,401.00	0.00%
11-5154-187-00	MEDICARE TAX	1,149.14	784.00	559.19	224.81	925.00	925.00	925.00	17.98%
11-5154-260-00	OFFICE SUPPLIES AND MATERIALS	-	762.00	760.08	1.92	1,289.00	2,678.00	2,678.00	251.44%
11-5154-311-00	TRAVEL	249.00	1,465.00	-	1,465.00	-	1,500.00	1,500.00	2.39%
11-5154-325-00	POSTAGE	-	1,500.00	-	1,500.00	-	1,227.00	1,227.00	-18.20%
11-5154-550-00	CAPITAL OUTLAY-EQUIPMENT	-	6,620.00	-	296.30	-	-	-	-100.00%
TOTAL WIC CLIENT		\$ 112,213.83	\$ 88,861.00	\$ 62,215.33	\$ 20,321.97	\$ 91,575.00	\$ 98,568.00	\$ 98,568.00	10.92%
MATERNAL HEALTH									
11-5155-121-00	SALARIES & WAGES	32,255.00	28,938.00	23,929.85	5,008.15	29,508.00	36,456.00	36,456.00	25.98%
11-5155-181-00	SOCIAL SECURITY CONTRIB	1,953.00	1,795.00	1,485.48	309.52	1,829.00	2,260.00	2,260.00	25.91%
11-5155-182-00	RETIREMENT EXPENSE	2,363.00	2,194.00	1,815.37	378.63	2,213.00	2,855.00	2,855.00	30.13%
11-5155-183-00	HOSPITALIZATION INSURANCE	10,354.00	9,900.00	8,182.26	1,717.74	9,900.00	12,773.00	12,773.00	29.02%
11-5155-185-00	UNEMPLOYMENT INSURANCE	234.00	139.00	207.52	(68.52)	140.00	140.00	140.00	0.72%
11-5155-187-00	MEDICARE TAX	468.00	420.00	347.48	72.52	428.00	529.00	529.00	25.95%
11-5155-290-00	MEDICAL & OFFICE SUPPLI	41.00	3,204.00	669.15	18.90	2,964.00	2,964.00	2,964.00	-7.49%
11-5155-495-03	LOCAL MATERIAL SUPPORT	20,000.00	21,000.00	13,214.93	7,076.21	17,500.00	7,500.00	7,500.00	-64.29%
11-5155-699-00	CONTRACTED SERVICES	10,661.00	11,000.00	10,986.74	13.26	11,000.00	11,000.00	11,000.00	0.00%
11-5155-699-01	SAFE MOM & BABY	7,610.00	-	-	-	-	-	-	-
TOTAL MATERNAL HEALTH		\$ 85,939.00	\$ 78,590.00	\$ 60,838.78	\$ 14,526.41	\$ 75,482.00	\$ 76,477.00	\$ 76,477.00	-2.69%
CHILD HEALTH									
11-5156-121-00	SALARIES & WAGES	3,396.00	5,684.00	4,820.44	863.56	5,851.00	5,529.00	5,529.00	-2.73%
11-5156-181-00	SOCIAL SECURITY CONTRIB	211.00	353.00	296.25	56.75	363.00	343.00	343.00	-2.83%
11-5156-182-00	RETIREMENT EXPENSE	50.00	431.00	365.46	65.54	439.00	433.00	433.00	0.46%
11-5156-183-00	HOSPITALIZATION INSURANCE	-	1,485.00	1,199.52	285.48	1,485.00	1,065.00	1,065.00	-28.28%
11-5156-185-00	UNEMPLOYMENT INSURANCE	16.00	16.00	25.97	(9.97)	16.00	16.00	16.00	0.00%
11-5156-187-00	MEDICARE TAX	50.00	83.00	69.37	13.63	85.00	81.00	81.00	-2.41%
11-5156-290-00	MEDICAL & OFFICE SUPPLI	5,853.00	-	-	-	-	-	-	-
11-5156-311-00	TRAVEL	-	-	-	-	1,500.00	1,500.00	1,500.00	-
11-5156-490-01	CHILD FATALITY	353.00	-	-	-	353.00	353.00	353.00	-
11-5156-490-02	CAR SEAT PROGRAM	3,197.00	4,718.00	4,354.23	363.77	1,313.00	2,147.00	2,147.00	-54.49%
TOTAL CHILD HEALTH		\$ 13,126.00	\$ 12,770.00	\$ 11,131.24	\$ 1,638.76	\$ 11,405.00	\$ 11,467.00	\$ 11,467.00	-10.20%



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PCM									
11-5157-121-00	SALARIES & WAGES	59,240.21	24,938.00	18,666.99	6,271.01	57,809.00	57,809.00	57,809.00	131.81%
11-5157-181-00	SOCIAL SECURITY CONTRIB	3,796.65	3,406.00	1,108.16	2,297.84	3,584.00	3,584.00	3,584.00	5.23%
11-5157-182-00	RETIREMENT EXPENSE	4,439.63	4,165.00	1,417.61	2,747.39	4,336.00	4,527.00	4,527.00	8.69%
11-5157-183-00	HOSPITALIZATION INSURANCE	11,454.58	6,880.00	3,342.00	3,538.00	11,880.00	12,773.00	12,773.00	85.65%
11-5157-185-00	UNEMPLOYMENT INSURANCE	381.00	222.00	89.05	132.95	222.00	138.00	138.00	-37.84%
11-5157-187-00	MEDICARE TAX	887.93	797.00	259.18	537.82	838.00	838.00	838.00	5.14%
11-5157-260-00	OFFICE SUPPLIES AND MATERIALS	-	911.00	896.92	14.08	448.00	448.00	448.00	-50.82%
11-5157-311-00	TRAVEL	-	7,398.00	4,204.85	3,193.15	1,000.00	-	-	-100.00%
11-5157-550-00	CAPITAL OUTLAY-EQUIPMENT	-	1,400.00	-	1,400.00	-	-	-	-100.00%
11-5157-699-00	CONTRACTED SERVICES	-	30,000.00	3,129.00	26,871.00	-	-	-	-100.00%
TOTAL PCM		\$ 80,200.00	\$ 80,117.00	\$ 33,113.76	\$ 47,003.24	\$ 80,117.00	\$ 80,117.00	\$ 80,117.00	0.00%
ADOLESCENT ALERT									
11-5158-121-00	SALARIES & WAGES	54,948.00	-	-	-	50,938.00	50,938.00	50,938.00	
11-5158-181-00	SOCIAL SECURITY CONTRIB	3,408.00	-	-	-	3,158.00	3,158.00	3,158.00	
11-5158-182-00	RETIREMENT EXPENSE	4,051.00	-	-	-	3,820.00	3,988.00	3,988.00	
11-5158-183-00	HOSPITALIZATION INSURANCE	9,041.00	-	-	-	9,900.00	9,900.00	9,900.00	
11-5158-185-00	UNEMPLOYMENT INSURANCE	316.00	-	-	-	316.00	316.00	316.00	
11-5158-187-00	MEDICARE INSURANCE	797.00	-	-	-	739.00	739.00	739.00	
11-5158-260-00	OFFICE SUPPLIES & MATER	1,679.00	-	-	-	837.00	837.00	837.00	
11-5158-311-00	TRAVEL	766.00	-	-	-	2,332.00	2,332.00	2,332.00	
11-5158-550-00	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	2,792.00	2,792.00	2,792.00	
TOTAL ADOLESCENT ALERT		\$ 75,006.00	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	
FAMILY PLANNING									
11-5159-121-00	SALARIES & WAGES	81,997.00	84,531.00	63,465.28	21,065.72	64,560.00	71,482.00	71,482.00	-15.44%
11-5159-181-00	SOCIAL SECURITY CONTRIB	5,358.00	5,241.00	3,719.74	1,521.26	4,003.00	4,432.00	4,432.00	-15.44%
11-5159-182-00	RETIREMENT EXPENSE	6,286.00	6,408.00	4,448.70	1,959.30	4,842.00	4,432.00	4,432.00	-30.84%
11-5159-183-00	HOSPITALIZATION INSURANCE	23,376.00	23,562.00	17,347.86	6,214.14	18,810.00	22,353.00	22,353.00	-5.13%
11-5159-185-00	UNEMPLOYMENT INSURANCE	560.00	560.00	370.07	189.93	560.00	560.00	560.00	0.00%
11-5159-187-00	MEDICARE TAX	1,258.00	1,226.00	869.79	356.21	936.00	1,037.00	1,037.00	-15.42%
11-5159-290-00	MEDICAL & OFFICE SUPPLI	2,870.00	11,518.00	942.45	10,494.07	14,943.00	14,943.00	14,943.00	29.74%
11-5159-490-00	TITLE XIX	6,000.00	6,000.00	3,277.83	2,044.52	-	-	-	-100.00%
11-5159-490-01	TANF	3,859.00	3,859.00	-	3,859.00	3,859.00	3,859.00	3,859.00	0.00%
11-5159-490-02	WOMEN'S HEALTH	15,073.00	10,373.00	9,384.48	988.52	8,218.00	8,218.00	8,218.00	-20.78%
11-5159-495-00	LOCAL EXPENSE	4,500.00	5,000.00	3,160.56	642.44	10,000.00	5,000.00	5,000.00	0.00%
11-5159-699-00	CONTRACTED SERVICES	10,000.00	10,000.00	4,569.74	5,430.26	10,000.00	10,000.00	10,000.00	0.00%
TOTAL FAMILY PLANNING		\$ 161,137.00	\$ 168,278.00	\$ 111,556.50	\$ 54,765.37	\$ 140,731.00	\$ 146,316.00	\$ 146,316.00	-13.05%
ACTIVE ROUTES TO SCHOOL									
11-5160-121-00	SALARIES & WAGES	50,807.00	50,807.00	42,050.35	8,756.65	51,822.00	51,822.00	51,822.00	2.00%



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11-5160-181-00	SOCIAL SECURITY CONTRIB	3,139.00	3,151.00	2,580.25	570.75	3,213.00	3,213.00	3,213.00	1.97%
11-5160-182-00	RETIREMENT EXPENSE	3,747.00	3,852.00	3,189.57	662.43	3,887.00	4,058.00	4,058.00	5.35%
11-5160-183-00	HOSPITALIZATION INSURANCE	9,380.00	9,900.00	8,199.96	1,700.04	9,900.00	9,900.00	9,900.00	0.00%
11-5160-185-00	UNEMPLOYMENT INSURANCE	173.00	223.00	132.28	90.72	223.00	223.00	223.00	0.00%
11-5160-187-00	MEDICARE TAX	734.00	737.00	603.55	133.45	751.00	751.00	751.00	1.90%
11-5160-260-00	OFFICE SUPPLIES AND MATERIALS	3,467.00	16,790.00	11,106.69	5,683.31	24,604.00	24,433.00	24,433.00	45.52%
11-5160-311-00	TRAVEL	8,558.00	7,000.00	4,534.31	2,465.69	4,000.00	4,000.00	4,000.00	-42.85%
11-5160-550-00	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	1,600.00	1,600.00	1,600.00	
TOTAL ACTIVE ROUTES TO SCHOOL		\$ 80,005.00	\$ 92,460.00	\$ 72,396.96	\$ 20,063.04	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	8.15%
IMMUNIZATION PROGRAM									
11-5161-290-00	MEDICAL & OFFICE SUPPLI	3,043.00	9,014.00	5,066.75	111.69	9,014.00	9,014.00	9,014.00	0.00%
TOTAL IMMUNIZATION PROGRAM		\$ 3,043.00	\$ 9,014.00	\$ 5,066.75	\$ 111.69	\$ 9,014.00	\$ 9,014.00	\$ 9,014.00	0.00%
DIABETES CARE CLINIC									
11-5163-121-00	SALARIES & WAGES	45,793.10	33,829.00	27,770.90	6,058.10	-	-	-	-100.00%
11-5163-181-00	SOCIAL SECURITY CONTRIB	2,735.91	2,097.00	1,563.03	533.97	-	-	-	-100.00%
11-5163-182-00	RETIREMENT CONTRIBUTION	3,365.57	2,565.00	2,107.12	457.88	-	-	-	-100.00%
11-5163-183-00	HOSPITALIZATION INS CON	7,827.96	4,950.00	4,031.06	918.94	-	-	-	-100.00%
11-5163-185-00	UNEMPLOYMENT INSURANCE	178.00	70.00	40.68	29.32	-	-	-	-100.00%
11-5163-187-00	MEDICARE TAX	654.91	491.00	365.68	125.32	-	-	-	-100.00%
11-5163-260-00	SUPPLIES	1,159.55	-	-	-	-	-	-	-100.00%
11-5163-311-00	TRAVEL	406.00	1,918.00	913.15	1,004.85	-	-	-	-100.00%
11-5163-699-00	CONTRACTED SERVICES	52.00	15,000.00	6,764.83	7,894.87	-	-	-	-100.00%
TOTAL DIABETES CARE CLINIC		\$ 62,173.00	\$ 60,920.00	\$ 43,556.45	\$ 17,023.25	\$ -	\$ -	\$ -	-100.00%
COMMUNITY HEALTH MAP GRANT									
11-5164-290-00	SUPPLIES	-	7,500.00	7,038.36	280.81	-	-	-	-100.00%
11-5164-550-00	CAPITAL OUTLAY-EQUIPMENT	-	18,687.00	14,887.81	3,799.19	-	-	-	-100.00%
TOTAL COMMUNITY HEALTH MAP GRANT		\$ -	\$ 26,187.00	\$ 21,926.17	\$ 4,080.00	\$ -	\$ -	\$ -	-100.00%
SMART START									
11-5166-121-00	SALARIES & WAGES	84,781.00	81,888.00	58,411.51	23,476.49	79,041.00	78,801.00	78,801.00	-3.77%
11-5166-181-00	SOCIAL SECURITY CONTRIB	5,257.00	5,077.00	3,601.29	1,475.71	4,901.00	4,886.00	4,886.00	-3.76%
11-5166-182-00	RETIREMENT EXPENSE	6,147.00	6,207.00	4,431.19	1,775.81	5,928.00	6,170.00	6,170.00	-0.60%
11-5166-183-00	HOSPITALIZATION INSURANCE	20,983.00	21,780.00	16,350.36	5,429.64	20,790.00	22,353.00	22,353.00	2.63%
11-5166-185-00	UNEMPLOYMENT INSURANCE	605.00	593.00	381.93	211.07	593.00	593.00	593.00	0.00%
11-5166-187-00	MEDICARE TAX	1,230.00	1,187.00	865.20	321.80	1,146.00	1,143.00	1,143.00	-3.71%
11-5166-260-00	OFFICE SUPPLIES AND MATERIALS	-	197.00	106.98	90.02	3,201.00	1,654.00	1,654.00	739.59%
11-5166-311-00	TRAVEL	606.00	2,000.00	887.77	1,112.23	2,000.00	2,000.00	2,000.00	0.00%



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11-5166-550-00	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	1,400.00	1,400.00	1,400.00	
TOTAL SMART START		\$ 119,609.00	\$ 118,929.00	\$ 85,036.23	\$ 33,892.77	\$ 119,000.00	\$ 119,000.00	\$ 119,000.00	0.06%
BREASTFEEDING PROMOTION									
11-5175-121-00	SALARIES & WAGES	5,939.00	2,783.00	2,033.94	749.06	4,005.00	3,990.00	3,990.00	43.37%
11-5175-181-00	SOCIAL SECURITY CONTRIB	369.00	173.00	124.27	48.73	248.00	248.00	248.00	43.35%
11-5175-182-00	RETIREMENT EXPENSE	431.00	211.00	154.49	56.51	300.00	313.00	313.00	48.34%
11-5175-183-00	HOSPITALIZATION INSURANCE	2,025.00	990.00	608.42	381.58	2,970.00	3,194.00	3,194.00	222.65%
11-5175-185-00	UNEMPLOYMENT INSURANCE	30.00	30.00	19.35	10.65	30.00	30.00	30.00	0.00%
11-5175-187-00	MEDICARE TAX	87.00	41.00	28.99	12.01	58.00	58.00	58.00	41.46%
11-5175-260-00	OFFICE SUPPLIES AND MATERIALS	-	1,348.00	382.80	484.02	-	-	-	-100.00%
TOTAL BREASTFEEDING PROMOTION		\$ 8,881.00	\$ 5,576.00	\$ 3,352.26	\$ 1,742.56	\$ 7,611.00	\$ 7,833.00	\$ 7,833.00	40.48%
BREASTFEEDING PEER COUNSELOR									
11-5177-121-00	SALARIES & WAGES	7,940.00	6,839.00	5,400.21	1,438.79	5,640.00	5,581.00	5,581.00	-18.39%
11-5177-181-00	SOCIAL SECURITY CONTRIB	470.00	424.00	334.83	89.17	350.00	346.00	346.00	-18.40%
11-5177-182-00	RETIREMENT EXPENSE	-	519.00	-	519.00	423.00	437.00	437.00	-15.80%
11-5177-185-00	UNEMPLOYMENT INSURANCE	98.00	75.00	55.02	19.98	75.00	75.00	75.00	0.00%
11-5177-187-00	MEDICARE TAX	116.00	99.00	78.29	20.71	82.00	81.00	81.00	-18.18%
11-5177-260-00	OFFICE SUPPLIES AND MATERIALS	-	52.00	-	52.00	1,236.00	1,286.00	1,286.00	2373.08%
TOTAL BREASTFEEDING PEER COUNSELOR		\$ 8,624.00	\$ 8,008.00	\$ 5,868.35	\$ 2,139.65	\$ 7,806.00	\$ 7,806.00	\$ 7,806.00	-2.52%
ENVIRONMENTAL HEALTH									
11-5180-230-00	EDUCATION MATERIALS	2,000.00	2,000.00	1,991.44	8.56	1,000.00	1,000.00	1,000.00	-50.00%
11-5180-260-00	OFFICE SUPPLIES AND MATERIALS	12,000.00	3,000.00	3,658.37	(658.37)	2,400.00	2,400.00	2,400.00	-20.00%
11-5180-311-00	TRAVEL	1,000.00	2,000.00	1,808.05	191.95	2,000.00	2,000.00	2,000.00	0.00%
11-5180-550-00	CAPITAL OUTLAY-EQUIPMENT	5,000.00	5,594.00	1,875.00	3,719.00	6,600.00	6,600.00	6,600.00	17.98%
TOTAL ENVIRONMENTAL HEALTH		\$ 20,000.00	\$ 12,594.00	\$ 9,332.86	\$ 3,261.14	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	-4.72%
COMMUNITY GARDEN									
11-5186-121-00	SALARIES & WAGES	14,764.00	-	-	-	-	-	-	
11-5186-181-00	SOCIAL SECURITY CONTRIB	916.00	-	-	-	-	-	-	
11-5186-182-00	RETIREMENT EXPENSE	1,071.00	-	-	-	-	-	-	
11-5186-187-00	MEDICARE TAX	215.00	-	-	-	-	-	-	
11-5186-260-00	SUPPLIES	-	3,100.00	-	3,100.00	2,000.00	2,000.00	2,000.00	-35.48%
TOTAL COMMUNITY GARDEN		\$ 16,966.00	\$ 3,100.00	\$ -	\$ 3,100.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	-35.48%
LOCAL ADULT HEALTH									
11-5190-121-00	SALARIES & WAGES	31,260.00	37,431.00	31,067.07	6,363.93	53,962.00	54,058.00	54,058.00	44.42%
11-5190-181-00	SOCIAL SECURITY CONTRIB	1,999.00	2,321.00	1,879.42	441.58	3,346.00	3,352.00	3,352.00	44.42%
11-5190-182-00	RETIREMENT EXPENSE	2,267.00	2,838.00	2,355.83	482.17	4,047.00	4,233.00	4,233.00	49.15%



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11-5190-183-00	HOSPITALIZATION INSURANCE	10,124.00	10,395.00	8,671.93	1,723.07	15,840.00	17,031.00	17,031.00	63.84%
11-5190-185-00	UNEMPLOYMENT INSURANCE	480.00	480.00	188.71	291.29	480.00	480.00	480.00	0.00%
11-5190-187-00	MEDICARE TAX	454.00	543.00	439.54	103.46	782.00	784.00	784.00	44.38%
11-5190-270-00	VACCINE SUPPLIES	75,000.00	55,000.00	62,191.29	(7,191.29)	55,000.00	55,000.00	55,000.00	0.00%
11-5190-495-01	OTHER EXPENSE-COMPREHEN	30,613.00	30,613.00	19,656.63	7,271.47	15,000.00	15,000.00	15,000.00	-51.00%
TOTAL LOCAL ADULT HEALTH		\$ 152,137.00	\$ 139,621.00	\$ 126,450.42	\$ 9,485.68	\$ 148,457.00	\$ 149,938.00	\$ 149,938.00	7.39%
COMMUNICABLE DISEASE									
11-5191-121-00	SALARIES & WAGES	7,340.50	5,293.00	4,340.23	952.77	5,394.00	5,399.00	5,399.00	2.00%
11-5191-181-00	SOCIAL SECURITY CONTRIB	455.11	328.00	264.87	63.13	335.00	335.00	335.00	2.13%
11-5191-182-00	RETIREMENT EXPENSE	542.19	402.00	329.26	72.74	405.00	423.00	423.00	5.22%
11-5191-183-00	HOSPITALIZATION INSURANCE	1,186.40	990.00	814.75	175.25	990.00	1,065.00	1,065.00	7.58%
11-5191-185-00	UNEMPLOYMENT INSURANCE	80.44	81.00	12.47	68.53	81.00	81.00	81.00	0.00%
11-5191-187-00	MEDICARE TAX	106.44	77.00	61.96	15.04	78.00	78.00	78.00	1.30%
11-5191-239-00	MEDICAL SUPPLIES	807.92	2,343.00	2,031.95	277.59	2,231.00	2,148.00	2,148.00	-8.32%
11-5191-239-01	STD DRUGS	4,473.00	894.00	396.84	160.51	894.00	894.00	894.00	0.00%
11-5191-311-00	TRAVEL	-	1,000.00	917.94	82.06	1,000.00	1,000.00	1,000.00	0.00%
TOTAL COMMUNICABLE DISEASE		\$ 14,992.00	\$ 11,408.00	\$ 9,170.27	\$ 1,867.62	\$ 11,408.00	\$ 11,423.00	\$ 11,423.00	0.13%
CCAC									
11-5192-121-00	SALARIES & WAGES	52,247.06	44,280.00	36,627.69	7,652.31	45,162.00	45,162.00	45,162.00	1.99%
11-5192-181-00	SOCIAL SECURITY CONTRIB	3,239.32	2,746.00	1,995.74	750.26	2,800.00	2,800.00	2,800.00	1.97%
11-5192-182-00	RETIREMENT EXPENSE	3,787.91	3,357.00	2,778.30	578.70	3,387.00	3,536.00	3,536.00	5.33%
11-5192-183-00	HOSPITALIZATION INSURANCE	10,675.53	11,880.00	10,023.92	1,856.08	11,880.00	12,773.00	12,773.00	7.52%
11-5192-185-00	UNEMPLOYMENT INSURANCE	137.00	377.00	298.22	78.78	77.00	77.00	77.00	-79.58%
11-5192-187-00	MEDICARE TAX	757.58	643.00	466.66	176.34	655.00	655.00	655.00	1.87%
11-5192-260-00	OFFICE SUPPLIES AND MATERIALS	936.87	4,499.00	1,665.61	2,566.72	3,879.50	3,880.00	3,880.00	-13.76%
11-5192-290-00	OFFICE SUPPLIES	-	-	55.51	(55.51)	-	-	-	-
11-5192-311-00	TRAVEL	85.00	4,218.00	422.16	3,795.84	3,879.50	3,117.00	3,117.00	-26.10%
11-5192-490-00	CARE COORDINATION	3,305.00	3,450.00	-	3,450.00	3,450.00	3,450.00	3,450.00	0.00%
TOTAL CCAC		\$ 75,171.27	\$ 75,450.00	\$ 54,333.81	\$ 20,849.52	\$ 75,170.00	\$ 75,450.00	\$ 75,450.00	0.00%
BIOTERRORISM									
11-5193-121-00	SALARIES & WAGES	18,080.00	20,142.00	16,265.84	3,876.16	17,640.00	17,640.00	17,640.00	-12.42%
11-5193-181-00	SOCIAL SECURITY CONTRIB	1,121.00	1,249.00	1,002.39	246.61	1,094.00	1,094.00	1,094.00	-12.41%
11-5193-182-00	RETIREMENT EXPENSE	1,311.00	1,527.00	1,232.91	294.09	1,323.00	1,323.00	1,323.00	-13.36%
11-5193-183-00	HOSPITALIZATION INSURANCE	2,902.00	3,465.00	2,931.94	533.06	2,970.00	3,193.00	3,193.00	-7.85%
11-5193-185-00	UNEMPLOYMENT INSURANCE	66.00	51.00	48.59	2.41	51.00	51.00	51.00	0.00%
11-5193-187-00	MEDICARE TAX	263.00	292.00	234.39	57.61	256.00	256.00	256.00	-12.33%
11-5193-260-00	OFFICE SUPPLIES AND MATERIALS	3,429.00	1,391.00	1,271.69	78.64	2,334.00	2,334.00	2,334.00	67.79%
11-5193-311-00	TRAVEL	-	-	-	-	1,500.00	1,500.00	1,500.00	0.00%
11-5193-490-00	TUBERCULOSIS	2,398.00	2,398.00	-	2,398.00	2,938.00	2,398.00	2,398.00	0.00%



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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		\$ 30,610.00	\$ 31,555.00	\$ 22,987.75	\$ 8,526.58	\$ 31,146.00	\$ 30,829.00	\$ 30,829.00	-2.30%
VIRAL HEPATITIS PREVENTION									
11-5194-121-00	SALARIES & WAGES	17,755.00	44,935.00	37,294.05	7,640.95	45,821.00	45,821.00	45,821.00	1.97%
11-5194-181-00	SOCIAL SECURITY CONTRIB	1,100.00	2,786.00	2,292.36	493.64	2,841.00	2,841.00	2,841.00	1.97%
11-5194-182-00	RETIREMENT EXPENSE	1,287.00	3,406.00	2,828.75	577.25	3,437.00	3,437.00	3,437.00	0.91%
11-5194-183-00	HOSPITALIZATION INSURANCE	3,835.00	9,900.00	8,199.96	1,700.04	9,900.00	10,644.00	10,644.00	7.52%
11-5194-185-00	UNEMPLOYMENT INSURANCE	100.00	157.00	156.85	0.15	77.00	77.00	77.00	-50.96%
11-5194-187-00	MEDICARE TAX	258.00	652.00	536.05	115.95	665.00	665.00	665.00	1.99%
11-5194-260-00	OFFICE SUPPLIES AND MATERIALS	201.00	3,940.00	668.22	2,879.59	1,501.00	1,501.00	1,501.00	-61.90%
11-5194-311-00	TRAVEL	2,500.00	2,123.00	313.87	1,809.13	2,000.00	1,256.00	1,256.00	-40.84%
11-5194-550-00	CAPITAL OUTLAY	1,148.00	1,500.00	-	4.14	1,400.00	1,400.00	1,400.00	-6.67%
TOTAL VIRAL HEPATITIS PREVENTION		\$ 28,184.00	\$ 69,399.00	\$ 52,290.11	\$ 15,220.84	\$ 67,642.00	\$ 67,642.00	\$ 67,642.00	-2.53%
SCHOOL NURSE PROGRAM									
11-5195-399-00	CONTRACTED SERVICES	50,000.00	50,000.00	43,800.48	6,199.52	50,000.00	50,000.00	50,000.00	0.00%
TOTAL SCHOOL NURSE PROGRAM		\$ 50,000.00	\$ 50,000.00	\$ 43,800.48	\$ 6,199.52	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	0.00%
GOOD SAM CLINIC									
11-5196-699-00	CONTRACTED SERVICES	61,400.00	-	-	-	-	-	-	-
TOTAL GOOD SAM CLINIC		\$ 61,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
MENTAL HEALTH									
11-5210-000-00	VAYA HEALTH (FORMERLY S	123,081.00	123,081.00	92,310.75	30,770.25	123,081.00	123,081.00	123,081.00	0.00%
11-5260-183-01	RETIREE INSURANCE	7,102.00	7,772.00	7,772.00	-	5,115.00	5,115.00	5,115.00	-34.19%
TOTAL MENTAL HEALTH		\$ 130,183.00	\$ 130,853.00	\$ 100,082.75	\$ 30,770.25	\$ 128,196.00	\$ 128,196.00	\$ 128,196.00	-2.03%
SOCIAL SERVICES-ADMINISTRATION									
11-5310-121-00	SALARIES & WAGES	2,725,241.00	2,772,331.00	2,286,527.17	485,803.83	3,008,356.27	2,990,489.00	2,990,489.00	7.87%
11-5310-121-01	ON CALL COMPENSATION	6,250.00	6,250.00	3,482.70	2,767.30	6,250.00	6,250.00	6,250.00	0.00%
11-5310-121-02	TEMPORARY SALARIES	34,740.00	34,740.00	16,142.23	18,597.77	34,740.00	20,000.00	20,000.00	-42.43%
11-5310-170-00	BOARD MEMBER EXPENSE	3,600.00	3,200.00	2,160.27	1,039.73	5,000.00	3,200.00	3,200.00	0.00%
11-5310-181-00	SOCIAL SECURITY CONTRIB	167,198.00	171,884.00	132,509.32	39,374.68	186,518.09	187,038.00	187,038.00	8.82%
11-5310-182-00	RETIREMENT EXPENSE	199,514.00	210,142.00	171,657.90	38,484.10	228,033.41	234,645.00	234,645.00	11.66%
11-5310-183-00	HOSPITALIZATION INSURANCE	601,848.00	628,229.00	521,854.17	106,374.83	704,313.48	695,053.00	695,053.00	10.64%
11-5310-183-01	RETIREE INSURANCE	190,470.00	202,280.00	202,280.00	-	171,638.88	171,639.00	171,639.00	-15.15%
11-5310-185-00	UNEMPLOYMENT INSURANCE	14,323.00	14,453.00	11,425.80	3,027.20	15,090.41	15,777.00	15,777.00	9.16%
11-5310-186-00	WORKMAN'S COMPENSATION	29,102.00	30,180.00	30,180.00	-	29,102.00	29,102.00	29,102.00	-3.57%



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11-5310-187-00	MEDICARE TAX	39,103.00	40,199.00	30,989.79	9,209.21	43,621.17	43,743.00	43,743.00	8.82%
11-5310-192-00	PROFESSIONAL SERVICES	45,000.00	50,000.00	33,299.40	16,700.60	60,000.00	55,000.00	55,000.00	10.00%
11-5310-250-00	VEHICLE SUPPLIES	20,100.00	15,000.00	9,803.21	5,196.79	15,000.00	15,000.00	15,000.00	0.00%
11-5310-260-00	OFFICE SUPPLIES AND MATERIALS	29,791.00	29,791.00	19,741.57	10,049.43	34,791.00	30,000.00	30,000.00	0.70%
11-5310-260-01	COPYING EXPENSE	21,000.00	21,000.00	15,389.51	5,610.49	21,000.00	20,000.00	20,000.00	-4.76%
11-5310-311-00	TRAVEL & TRAINING	18,000.00	15,000.00	11,401.41	3,598.59	15,000.00	15,000.00	15,000.00	0.00%
11-5310-321-00	TELEPHONE	39,641.00	39,641.00	25,206.65	14,434.35	39,641.00	39,641.00	39,641.00	0.00%
11-5310-325-00	POSTAGE	16,500.00	16,500.00	13,934.06	2,565.94	16,500.00	16,500.00	16,500.00	0.00%
11-5310-352-00	REPAIRS & MAINT EQUIPMENT	30,115.00	30,115.00	29,899.40	(141.78)	50,774.70	50,775.00	50,775.00	68.60%
11-5310-353-00	REPAIRS & MAINT VEHICLE	9,113.00	8,500.00	4,352.99	4,147.01	8,500.00	8,500.00	8,500.00	0.00%
11-5310-399-00	CONTRACTED SERVICES	57,970.00	60,437.00	26,060.03	34,376.97	65,579.00	65,579.00	65,579.00	8.51%
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	1,151.83	480.17	1,632.00	1,632.00	1,632.00	0.00%
11-5310-495-00	DUKE ENERGY	11,900.00	11,900.00	10,786.69	1,113.31	11,900.00	11,900.00	11,900.00	0.00%
11-5310-540-00	CAPITAL OUTLAY-MOTOR VE	76,704.00	27,500.00	-	27,500.00	27,500.00	27,500.00	27,500.00	0.00%
11-5310-550-00	CAPITAL OUTLAY-EQUIPMENT	65,463.00	70,906.00	67,806.76	2,67	122,777.00	83,051.00	83,051.00	17.13%
TOTAL SOCIAL SERVICES-ADMINISTRATION		\$ 4,465,700.00	\$ 4,523,192.00	\$ 3,689,424.86	\$ 830,313.19	\$ 4,934,640.41	\$ 4,848,396.00	\$ 4,848,396.00	7.19%
SOCIAL SERVICES-OTHER SERVICES									
11-5340-181-00	CHORE SERVICES - FICA	526.00	526.00	394.44	131.56	263.00	263.00	263.00	-50.00%
11-5340-185-00	UNEMPLOYMENT INSURANCE	85.00	85.00	63.65	21.35	42.50	43.00	43.00	-49.41%
11-5340-187-00	CHORE SERVICES - MEDICA	123.00	123.00	92.34	30.66	61.50	62.00	62.00	-49.59%
11-5340-399-01	SPECIAL ASSISTANCE/SUPP	180,000.00	201,000.00	149,570.50	51,429.50	201,000.00	201,000.00	201,000.00	0.00%
11-5340-399-02	ADULT GUARDIANSHIP	9,500.00	12,700.00	2,352.14	10,347.86	10,500.00	10,500.00	10,500.00	-17.32%
11-5340-399-03	IV-E FOSTER CARE	209,440.00	214,000.00	171,021.73	42,978.27	286,992.00	250,000.00	250,000.00	16.82%
11-5340-399-05	STATE FOSTER CARE	100,886.00	159,000.00	82,782.27	76,217.73	195,276.00	159,000.00	159,000.00	0.00%
11-5340-399-07	AID TO BLIND	3,583.00	3,676.00	3,675.83	0.17	3,842.88	3,843.00	3,843.00	4.54%
11-5340-399-08	GENERAL ASSISTANCE	49,838.00	48,638.00	33,114.90	15,523.10	49,838.00	49,838.00	49,838.00	2.47%
11-5340-399-09	CHORE SERVICES	8,500.00	8,500.00	6,362.53	2,137.47	4,250.00	4,250.00	4,250.00	-50.00%
11-5340-399-11	ELEC BENEFITS TRANSFER	8,500.00	7,937.00	7,200.67	736.33	8,233.00	8,233.00	8,233.00	3.73%
11-5340-399-13	FEDERAL/STATE CRISIS IN	162,813.00	149,174.00	149,004.00	170.00	151,945.00	151,945.00	151,945.00	1.86%
11-5340-399-14	IV-E FOSTER CARE OTHER	400.00	-	-	-	-	-	-	-
11-5340-399-15	FOSTER CARE-OTHER	30,661.00	23,661.00	21,479.62	2,181.38	30,000.00	30,000.00	30,000.00	26.79%
11-5340-399-16	DRUG & PSYCHOLOGICAL TE	8,175.00	8,775.00	8,759.50	15.50	8,500.00	8,500.00	8,500.00	-3.13%
11-5340-399-18	IV-D ATTORNEY	16,200.00	16,200.00	8,654.44	7,545.56	16,200.00	16,200.00	16,200.00	0.00%
11-5340-399-19	IV-D FEES	9,500.00	9,500.00	4,540.00	4,960.00	9,500.00	9,500.00	9,500.00	0.00%
11-5340-399-20	IV-D INCENTIVE	1,236.00	1,300.00	1,182.89	117.11	1,400.00	1,400.00	1,400.00	7.69%
11-5340-399-21	MEDICAID PAYBACK	3,000.00	2,000.00	215.70	1,784.30	12,000.00	10,000.00	10,000.00	400.00%
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	10,355.00	10,663.00	6,299.41	4,363.59	10,663.00	10,663.00	10,663.00	0.00%
11-5340-399-24	ADOPTION ASSISTANCE PAY	41,056.00	104,189.00	33,545.48	70,643.52	99,153.00	99,153.00	99,153.00	-4.83%
11-5340-399-25	NC HEALTH CHOICE	1,000.00	1,000.00	100.00	900.00	1,000.00	1,000.00	1,000.00	0.00%



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11-5340-399-26	HOME DELIVERED MEALS	2,511.00	2,511.00	724.50	1,786.50	2,511.00	2,511.00	2,511.00	0.00%
11-5340-399-29	WF EMERGENCY ASSISTANCE	23,452.00	23,452.00	19,288.00	4,164.00	23,452.00	23,452.00	23,452.00	0.00%
11-5340-399-31	SPECIAL CHILD ADOPTION	14,950.00	83,478.00	17,616.64	65,861.36	67,329.65	67,330.00	67,330.00	-19.34%
11-5340-399-32	LINKS	9,650.00	9,650.00	1,063.62	8,586.38	14,631.00	14,631.00	14,631.00	51.62%
11-5340-399-33	MEDICAID TRANSPORTATION	169,498.00	215,000.00	74,275.24	140,724.76	215,000.00	215,000.00	215,000.00	0.00%
11-5340-399-36	HELPING EACH MEMBER COP	8,991.00	9,791.25	4,729.45	5,061.80	9,714.00	9,714.00	9,714.00	-0.79%
11-5340-399-40	PROGRESS ENERGY NEIGHBO	1,461.03	1,439.49	1,439.49	-	1,655.00	1,655.00	1,655.00	14.97%
11-5340-399-42	WORK FIRST EMPLOYMENT S	22,000.00	22,000.00	14,713.57	7,286.43	22,000.00	22,000.00	22,000.00	0.00%
11-5340-399-44	CHILD CARE SERVICES	2,536,416.00	2,058,897.00	283,628.59	1,775,268.41	2,139,509.00	2,139,509.00	2,139,509.00	3.92%
11-5340-399-45	LOW INCOME ENERGY ASST	162,813.00	149,174.00	148,800.00	374.00	151,945.00	151,945.00	151,945.00	1.86%
11-5340-399-46	DUKE ENERGY SHAREHOLDER	9,128.00	-	-	-	-	-	-	-
TOTAL SOCIAL SERVICES-OTHER SERVICES		\$ 3,816,747.03	\$ 3,558,539.74	\$ 1,256,691.14	\$ 2,301,848.60	\$ 3,748,906.53	\$ 3,673,640.00	\$ 3,673,640.00	3.23%
INDIAN RESERVATION									
11-5370-121-00	SALARIES & WAGES	180,217.00	120,825.00	99,040.48	21,784.52	99,068.44	96,609.00	96,609.00	-20.04%
11-5370-121-01	ON CALL COMPENSATION	1,000.00	1,000.00	35.72	964.28	300.00	300.00	300.00	-70.00%
11-5370-121-02	TEMPORARY SALARIES	17,145.00	10,000.00	9,694.81	305.19	5,000.00	5,000.00	5,000.00	-50.00%
11-5370-170-00	BOARD MEMBER EXPENSE	500.00	500.00	143.46	356.54	500.00	500.00	500.00	0.00%
11-5370-181-00	SOCIAL SECURITY CONTRIB	14,868.00	7,492.00	6,225.53	1,266.47	6,142.24	6,300.00	6,300.00	-15.91%
11-5370-182-00	RETIREMENT EXPENSE	17,386.00	9,160.00	7,511.33	1,648.67	7,509.39	7,564.00	7,564.00	-17.42%
11-5370-183-00	HOSPITALIZATION INSURANCE	62,305.00	35,071.00	26,197.04	8,873.96	30,122.52	28,739.00	28,739.00	-18.05%
11-5370-183-01	RETIREE INSURANCE	22,577.00	25,416.00	25,416.00	-	20,873.04	20,873.00	20,873.00	-17.87%
11-5370-185-00	UNEMPLOYMENT INSURANCE	1,510.00	640.00	820.19	(180.19)	631.09	624.00	624.00	-2.50%
11-5370-186-00	WORKMAN'S COMPENSATION	1,137.00	175.00	175.00	-	1,353.64	1,354.00	1,354.00	673.71%
11-5370-187-00	MEDICARE TAX	3,477.00	1,753.00	1,455.82	297.18	1,436.49	1,473.00	1,473.00	-15.97%
11-5370-192-00	PROFESSIONAL SERVICES	50,000.00	15,000.00	7,880.71	7,119.29	10,000.00	10,000.00	10,000.00	-33.33%
11-5370-251-00	VEHICLE SUPPLIES & MATE	5,000.00	4,000.00	1,499.47	2,500.53	3,000.00	3,000.00	3,000.00	-25.00%
11-5370-260-00	OFFICE SUPPLIES AND MATERIALS	2,000.00	2,000.00	923.26	1,076.74	1,000.00	1,000.00	1,000.00	-50.00%
11-5370-260-01	COPIER EXPENSE	2,500.00	2,500.00	1,214.74	1,285.26	1,500.00	1,500.00	1,500.00	-40.00%
11-5370-311-00	TRAVEL & TRAINING	1,500.00	1,500.00	869.21	630.79	750.00	750.00	750.00	-50.00%
11-5370-313-00	MEDICAID TRANSPORTATION	51,155.00	44,240.00	16,157.26	28,082.74	44,240.00	44,240.00	44,240.00	0.00%
11-5370-321-00	TELEPHONE	1,500.00	1,500.00	844.76	655.24	1,000.00	1,000.00	1,000.00	-33.33%
11-5370-325-00	POSTAGE	1,500.00	2,000.00	1,032.39	967.61	1,500.00	1,500.00	1,500.00	-25.00%
11-5370-352-00	REPAIRS & MAINT EQUIPMENT	1,785.00	1,500.00	1,314.30	185.70	825.64	826.00	826.00	-44.93%
11-5370-353-00	REPAIRS & MAINT VEHICLE	3,000.00	3,000.00	454.00	2,546.00	3,000.00	3,000.00	3,000.00	0.00%
11-5370-399-00	CONTRACTED SERVICES	3,294.00	3,883.00	520.00	3,363.00	2,559.00	2,559.00	2,559.00	-34.10%
11-5370-399-04	IV-E FOSTER CARE	125,000.00	119,000.00	33,933.09	85,066.91	80,000.00	80,000.00	80,000.00	-32.77%
11-5370-399-06	STATE FOSTER CARE	56,000.00	55,000.00	3,973.65	51,026.35	35,000.00	35,000.00	35,000.00	-36.36%
11-5370-399-08	MEDICAID PAYBACK	300.00	300.00	-	300.00	2,000.00	2,000.00	2,000.00	566.67%
11-5370-399-09	WAFFA PAYBACK	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-5370-412-00	BUILDING RENTAL	4,800.00	-	4,000.00	(4,000.00)	4,800.00	4,800.00	4,800.00	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%



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11-5370-491-00	DUES AND SUBSCRIPTIONS	500.00	500.00	101.80	398.20	500.00	500.00	500.00	0.00%
11-5370-550-00	CAPITAL OUTLAY-EQUIPMENT	4,539.00	-	-	-	3,562.00	3,562.00	3,562.00	
TOTAL INDIAN RESERVATION		\$ 640,495.00	\$ 471,955.00	\$ 254,934.02	\$ 217,020.98	\$ 372,173.49	\$ 368,573.00	\$ 368,573.00	-21.91%
DEPARTMENT ON AGING									
11-5390-121-00	SALARIES & WAGES	300,162.00	293,568.00	248,528.81	45,039.19	310,249.00	314,647.00	314,647.00	7.18%
11-5390-121-01	PART-TIME WAGES	9,798.00	11,422.00	8,158.68	3,263.32	11,422.00	11,422.00	11,422.00	0.00%
11-5390-181-00	SOCIAL SECURITY CONTRIB	18,949.00	18,909.00	15,777.67	3,131.33	19,944.00	20,216.00	20,216.00	6.91%
11-5390-182-00	RETIREMENT EXPENSE	22,135.00	22,252.00	18,864.47	3,387.53	23,517.00	24,637.00	24,637.00	10.72%
11-5390-183-00	HOSPITALIZATION INSURANCE	64,952.00	69,300.00	56,638.18	12,661.82	74,508.00	74,508.00	74,508.00	7.52%
11-5390-183-01	RETIREE INSURANCE	13,394.00	14,716.00	14,716.00	-	10,230.00	10,230.00	10,230.00	-30.48%
11-5390-185-00	UNEMPLOYMENT INSURANCE	1,722.00	1,617.00	1,795.32	(178.32)	1,617.00	1,617.00	1,617.00	0.00%
11-5390-186-00	WORKMAN'S COMPENSATION	3,734.00	5,246.00	5,246.00	-	5,770.00	5,770.00	5,770.00	9.99%
11-5390-187-00	MEDICARE TAX	4,432.00	4,422.00	3,689.85	732.15	4,664.00	4,728.00	4,728.00	6.92%
11-5390-220-02	LIQUID SUPPLEMENTS	1,750.00	2,500.00	1,943.92	556.08	2,500.00	2,500.00	2,500.00	0.00%
11-5390-250-00	VEHICLE SUPPLIES	3,400.00	5,000.00	4,019.10	980.90	5,000.00	5,000.00	5,000.00	0.00%
11-5390-260-00	OFFICE SUPPLIES AND MATERIALS	4,600.00	7,500.00	5,044.69	2,455.31	7,500.00	7,500.00	7,500.00	0.00%
11-5390-260-01	SENIOR CHRISTMAS BOXES	1,000.00	1,000.00	965.45	34.55	1,000.00	1,000.00	1,000.00	0.00%
11-5390-311-00	TRAVEL	2,590.00	3,000.00	1,650.74	1,349.26	3,000.00	3,000.00	3,000.00	0.00%
11-5390-321-00	TELEPHONE	13,000.00	12,500.00	10,855.90	1,644.10	12,500.00	12,500.00	12,500.00	0.00%
11-5390-325-00	POSTAGE	2,200.00	2,000.00	1,493.53	506.47	1,800.00	1,800.00	1,800.00	-10.00%
11-5390-341-00	PRINTING	3,020.00	2,700.00	2,728.45	(28.45)	2,700.00	2,700.00	2,700.00	0.00%
11-5390-342-00	COPYING	-	1,500.00	1.50	1,498.50	1,000.00	1,000.00	1,000.00	-33.33%
11-5390-352-00	REPAIRS & MAINT EQUIPMENT	-	1,200.00	914.71	285.29	1,200.00	1,200.00	1,200.00	0.00%
11-5390-353-00	VEHICLE MAINTENANCE	1,000.00	2,000.00	3,444.16	(1,444.16)	2,000.00	2,000.00	2,000.00	0.00%
11-5390-391-00	ADVERTISING	1,000.00	1,000.00	895.15	104.85	1,500.00	1,500.00	1,500.00	50.00%
11-5390-393-01	CONTRACTED SERVICES-TRA	-	1,000.00	-	1,000.00	500.00	500.00	500.00	-50.00%
11-5390-395-00	TRAINING EMPLOYEE EDUCA	829.00	2,000.00	226.00	1,774.00	2,000.00	2,000.00	2,000.00	0.00%
11-5390-420-00	DATA PROCESSING	2,500.00	3,630.00	3,156.46	473.54	4,000.00	4,000.00	4,000.00	10.19%
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	1,075.00	1,000.00	1,112.31	(112.31)	1,200.00	1,200.00	1,200.00	20.00%
11-5390-523-00	VOLUNTEER RECOGNITION	2,000.00	1,500.00	788.77	711.23	2,500.00	2,500.00	2,500.00	66.67%
11-5390-550-00	CAPITAL OUTLAY-EQUIPMENT	11,838.00	4,745.00	9,533.30	(4,788.30)	260,161.58	-	-	-100.00%
11-5390-699-00	SENIOR GAMES/SILVER ART	1,000.00	750.00	675.67	74.33	3,000.00	3,000.00	3,000.00	300.00%
11-5390-699-01	CONTRACTED SERVICES	2,960.00	5,000.00	7,748.98	(2,748.98)	6,500.00	6,500.00	6,500.00	30.00%
11-5390-699-05	VOLUNTEER INSURANCE	2,010.00	2,100.00	2,102.99	(2.99)	2,200.00	2,200.00	2,200.00	4.76%
11-5390-699-10	SENIOR CENTER OPERATION	12,800.00	14,400.00	10,081.19	4,318.81	14,400.00	14,400.00	14,400.00	0.00%
11-5390-699-11	PROJECT CARE	45,102.00	45,000.00	38,616.61	3,564.80	45,000.00	45,000.00	45,000.00	0.00%
11-5390-699-12	CASHIERS CENTER OPERATI	26,615.00	25,000.00	13,949.28	11,050.72	25,000.00	25,000.00	25,000.00	0.00%
11-5390-699-14	SENIOR CENTER-GENERAL P	17,438.00	16,871.00	15,631.14	1,239.86	16,871.00	16,871.00	16,871.00	0.00%
11-5390-699-15	SHIP/SENIOR CARE	1,500.00	1,500.00	502.23	997.77	1,000.00	1,000.00	1,000.00	-33.33%



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11-5390-699-16	COMMUNITY RESOURCE CONN	500.00	500.00	574.04	(74.04)	500.00	500.00	500.00	0.00%
TOTAL DEPARTMENT ON AGING		\$ 604,505.00	\$ 611,848.00	\$ 513,571.25	\$ 95,458.16	\$ 891,953.58	\$ 637,646.00	\$ 637,646.00	4.22%
EMERGENCY FOOD & SHELTER									
11-5391-680-01	SOCIAL SERVICES - FOOD	1,294.00	607.00	607.00	-	653.00	653.00	653.00	7.58%
11-5391-680-02	SOCIAL SERVICES - SHELTER	9,577.00	11,218.00	11,218.00	-	11,218.00	11,218.00	11,218.00	0.00%
TOTAL EMERGENCY FOOD & SHELTER		\$ 10,871.00	\$ 11,825.00	\$ 11,825.00	\$ -	\$ 11,871.00	\$ 11,871.00	\$ 11,871.00	0.39%
CONGREGATE & HOME DEL MEALS									
11-5392-121-00	SALARIES & WAGES	125,735.00	145,479.00	110,621.27	34,857.73	138,386.00	138,386.00	138,386.00	-4.88%
11-5392-181-00	SOCIAL SECURITY CONTRIB	7,614.00	9,020.00	6,687.03	2,332.97	8,580.00	8,580.00	8,580.00	-4.88%
11-5392-182-00	RETIREMENT EXPENSE	9,824.00	11,027.00	8,391.14	2,635.86	10,490.00	10,836.00	10,836.00	-1.73%
11-5392-183-00	HOSPITALIZATION INSURANCE	28,140.00	29,700.00	24,219.11	5,480.89	31,932.00	31,932.00	31,932.00	7.52%
11-5392-185-00	UNEMPLOYMENT INSURANCE	869.00	693.00	675.55	17.45	693.00	693.00	693.00	0.00%
11-5392-186-00	WORKMAN'S COMPENSATION	1,640.00	2,443.00	2,443.00	-	2,688.00	2,688.00	2,688.00	10.03%
11-5392-187-00	MEDICARE TAX	1,781.00	2,109.00	1,563.83	545.17	2,007.00	2,007.00	2,007.00	-4.84%
11-5392-187-00	FOOD & PROVISION SUPPLI	16,500.00	15,000.00	13,167.56	1,832.44	15,000.00	15,000.00	15,000.00	0.00%
11-5392-220-01	FOOD CONTRACTS	234,862.00	204,612.00	165,898.98	38,713.02	204,612.00	204,612.00	204,612.00	0.00%
11-5392-220-02	FOOD CONTRACTS-LIQUID S	9,175.00	2,500.00	3,019.28	(519.28)	2,500.00	2,500.00	2,500.00	0.00%
11-5392-220-03	ANIMAL MEALS	400.00	400.00	-	400.00	400.00	400.00	400.00	0.00%
11-5392-220-05	PRODUCE VOUCHERS	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-5392-250-00	VEHICLE SUPPLIES	1,000.00	1,000.00	591.17	408.83	1,000.00	1,000.00	1,000.00	0.00%
11-5392-311-00	TRAVEL	1,000.00	1,000.00	365.53	634.47	1,000.00	1,000.00	1,000.00	0.00%
11-5392-399-00	TRAINING	250.00	250.00	175.00	75.00	250.00	250.00	250.00	0.00%
TOTAL CONGREGATE & HOME DEL MEALS		\$ 439,290.00	\$ 425,733.00	\$ 337,818.45	\$ 87,914.55	\$ 420,038.00	\$ 420,384.00	\$ 420,384.00	-1.26%
ADULT DAY CARE									
11-5393-121-00	SALARIES & WAGES	62,986.00	61,505.00	50,670.48	10,834.52	62,425.00	62,425.00	62,425.00	1.50%
11-5393-181-00	SOCIAL SECURITY CONTRIB	3,730.00	3,813.00	2,938.49	874.51	3,870.00	3,870.00	3,870.00	1.49%
11-5393-182-00	RETIREMENT EXPENSE	4,800.00	4,662.00	3,843.05	818.95	4,732.00	4,888.00	4,888.00	4.85%
11-5393-183-00	HOSPITALIZATION INSURANCE	9,380.00	9,900.00	8,199.96	1,700.04	10,644.00	10,644.00	10,644.00	7.52%
11-5393-185-00	UNEMPLOYMENT INSURANCE	446.00	462.00	411.13	50.87	231.00	231.00	231.00	-50.00%
11-5393-186-00	WORKMAN'S COMPENSATION	756.00	1,058.00	1,058.00	-	1,164.00	1,164.00	1,164.00	10.02%
11-5393-187-00	MEDICARE TAX	872.00	892.00	687.17	204.83	905.00	905.00	905.00	1.46%
11-5393-220-01	FOOD CONTRACTS	21,100.00	19,000.00	14,376.42	4,623.58	19,000.00	19,000.00	19,000.00	0.00%
11-5393-260-00	SUPPLIES & MATERIALS	3,700.00	9,200.00	3,522.47	5,677.53	9,200.00	9,200.00	9,200.00	0.00%
11-5393-699-00	CONTRACTED SERVICES	8,500.00	8,925.00	5,901.23	3,023.77	8,925.00	8,925.00	8,925.00	0.00%
TOTAL ADULT DAY CARE		\$ 116,270.00	\$ 119,417.00	\$ 91,608.40	\$ 27,808.60	\$ 121,096.00	\$ 121,252.00	\$ 121,252.00	1.54%
SENIOR CENTER									
11-5394-260-00	SUPPLIES AND MATERIALS	2,500.00	1,800.00	699.03	1,100.97	2,500.00	2,500.00	2,500.00	38.89%
11-5394-393-01	ACTIVITY EXPENSE	17,000.00	11,100.00	11,056.92	43.08	11,000.00	11,000.00	11,000.00	-0.90%



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11-5394-399-02	SPECIAL EVENTS EXPENSES	2,250.00	3,000.00	1,273.12	1,726.88	3,000.00	3,000.00	3,000.00	0.00%
11-5394-399-03	FUND RAISING EXPENSES	1,150.00	1,100.00	1,097.00	3.00	500.00	500.00	500.00	-54.55%
11-5394-399-07	FITNESS EXPENSE	5,100.00	5,000.00	3,391.58	1,565.63	5,000.00	5,000.00	5,000.00	0.00%
TOTAL SENIOR CENTER		\$ 28,000.00	\$ 22,000.00	\$ 17,517.65	\$ 4,439.56	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	0.00%
VETERAN'S SERVICE									
11-5820-121-00	SALARIES & WAGES	65,886.00	66,778.00	50,217.42	16,560.58	61,437.00	61,437.00	61,437.00	-8.00%
11-5820-181-00	SOCIAL SECURITY CONTRIB	4,005.00	4,140.00	3,038.14	1,101.86	3,809.00	3,809.00	3,809.00	-8.00%
11-5820-182-00	RETIREMENT EXPENSE	4,857.00	5,062.00	3,809.25	1,252.75	4,657.00	4,811.00	4,811.00	-4.96%
11-5820-183-00	HOSPITALIZATION INSURANCE	18,760.00	19,800.00	13,353.76	6,446.24	21,288.00	21,288.00	21,288.00	7.52%
11-5820-185-00	UNEMPLOYMENT INSURANCE	330.00	462.00	322.31	139.69	462.00	462.00	462.00	0.00%
11-5820-186-00	WORKMAN'S COMPENSATION	198.00	207.00	207.00	-	228.00	228.00	228.00	10.14%
11-5820-187-00	MEDICARE TAX	937.00	968.00	710.54	257.46	891.00	891.00	891.00	-7.95%
11-5820-189-00	VETERANS APPRECIATION D	2,273.00	5,500.00	4,791.24	708.76	5,500.00	5,000.00	5,000.00	-9.09%
11-5820-260-00	OFFICE SUPPLIES AND MATERIALS	3,010.00	3,200.00	3,154.30	45.70	3,000.00	3,000.00	3,000.00	-6.25%
11-5820-311-00	TRAVEL	3,839.00	4,300.00	2,771.56	1,528.44	5,000.00	5,000.00	5,000.00	16.28%
11-5820-311-01	VETERAN'S TRAVEL	1,790.00	1,200.00	1,128.00	72.00	1,200.00	1,200.00	1,200.00	0.00%
11-5820-325-00	POSTAGE	500.00	350.00	206.73	143.27	350.00	350.00	350.00	0.00%
11-5820-454-00	INSURANCE-PROFESSIONAL	350.00	350.00	350.00	-	350.00	350.00	350.00	0.00%
11-5820-491-00	DUES & SUBSCRIPTIONS	810.00	900.00	795.25	104.75	500.00	500.00	500.00	-44.44%
11-5820-510-00	CAPITAL OUTLAY-EQUIPMENT	2,544.00	-	-	-	3,000.00	-	-	-100.00%
11-5820-699-00	DISABLED AMERICAN VETER	1,000.00	1,000.00	1,000.00	-	-	-	-	0.00%
11-5820-699-02	AT RISK VETERANS FUND	1,175.00	2,000.00	1,853.10	146.90	2,500.00	2,000.00	2,000.00	0.00%
TOTAL VETERAN'S SERVICE		\$ 112,264.00	\$ 116,217.00	\$ 87,708.60	\$ 28,508.40	\$ 114,172.00	\$ 110,326.00	\$ 110,326.00	-5.07%
YOUTH SERVICES									
11-5830-490-04	NON-SECURE DETENTION	2,500.00	2,500.00	-	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
11-5830-490-05	JUVENILE CRIME PREVENTI	145,066.00	123,075.00	101,847.74	21,227.26	123,075.00	123,075.00	123,075.00	0.00%
11-5830-490-06	BARUIM SPRINGS-CHILDREN	5,124.00	5,124.00	5,124.00	-	5,124.00	5,124.00	5,124.00	0.00%
11-5830-490-10	JUVENILE DETENTION SUBS	15,000.00	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	2,000.00	2,000.00	2,000.00	-20.00%
11-5830-490-22	COMMUNITIES IN SCHOOLS	2,500.00	-	-	-	-	-	-	0.00%
11-5830-490-23	CHRISTMAS CONNECTION SW	5,000.00	5,000.00	5,000.00	-	10,000.00	5,000.00	5,000.00	0.00%
TOTAL YOUTH SERVICES		\$ 177,690.00	\$ 153,199.00	\$ 111,971.74	\$ 41,227.26	\$ 157,699.00	\$ 152,699.00	\$ 152,699.00	-0.33%
SENIOR CITIZENS SERVICES									
11-5840-699-02	STATE OF FRANKLIN	5,000.00	5,000.00	5,000.00	-	6,000.00	5,000.00	5,000.00	0.00%
11-5840-699-03	MTN PROJECTS-FOSTER GRA	2,126.00	2,126.00	2,126.00	-	2,551.00	2,126.00	2,126.00	0.00%
11-5840-699-05	SMOKY MTN SENIOR GAMES	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-5840-699-06	MTN PROJECTS SENIOR COM	2,552.00	2,552.00	2,552.00	-	2,552.00	2,552.00	2,552.00	0.00%
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	4,769.00	4,769.00	4,769.00	-	4,769.00	4,769.00	4,769.00	0.00%



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Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
11-5840-699-09	MTN PROJECTS-CIRCLES OF	1,500.00	21,500.00	21,500.00	-	20,000.00	20,000.00	20,000.00	-6.98%
11-5840-699-10	MTN PROJECTS-PROPERTY P	150,000.00	150,000.00	150,000.00	-	-	-	-	-100.00%
TOTAL SENIOR CITIZENS SERVICES		\$ 169,447.00	\$ 189,447.00	\$ 188,447.00	\$ 1,000.00	\$ 39,372.00	\$ 37,947.00	\$ 37,947.00	-79.97%
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%
11-5850-699-13	AWAKE - VOCA GRANT	79,901.00	80,567.00	56,553.95	24,013.05	-	-	-	-100.00%
11-5850-699-14	AWAKE-CHILD ADVOCACY CE	15,000.00	15,000.00	11,250.00	3,750.00	20,274.00	15,000.00	20,274.00	35.16%
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	-	20,000.00	15,000.00	20,000.00	33.33%
11-5850-699-23	DISABLED AMERICAN VETER	-	-	-	-	1,500.00	1,000.00	1,000.00	
11-5850-699-24	WEBSTER ENTERPRISES, IN	-	-	-	-	35,000.00	-	-	
11-5850-699-25	JACKSON NEIGHBORS IN NE	64,636.00	20,000.00	15,000.00	5,000.00	15,000.00	15,000.00	15,000.00	-25.00%
11-5850-699-26	211 NON EMG INFORMATION	2,880.00	2,880.00	-	2,880.00	2,880.00	2,880.00	2,880.00	0.00%
11-5850-699-27	THE GATHERING TABLE	2,000.00	2,000.00	-	2,000.00	-	-	-	-100.00%
11-5850-699-29	UNITED CHRISTIAN MINIST	4,000.00	4,000.00	4,000.00	-	15,000.00	4,000.00	6,000.00	50.00%
11-5850-699-30	BLUE RIDGE FREE DENTAL	4,000.00	4,000.00	-	4,000.00	-	-	-	-100.00%
11-5850-699-32	JACKSON CO HOMELESS PRO	-	85,000.00	85,000.00	-	25,000.00	85,000.00	85,000.00	0.00%
11-5850-699-33	NURSE FAMILY PARTNERSHI	-	-	-	-	25,000.00	25,000.00	25,000.00	
11-5850-699-34	MTN PROJECTS-HOMELESS P	-	-	-	-	85,000.00	-	-	
TOTAL OTHER HUMAN SERVICES		\$ 241,417.00	\$ 282,447.00	\$ 240,803.95	\$ 41,643.05	\$ 275,654.00	\$ 216,880.00	\$ 229,154.00	-18.87%
PUBLIC SCHOOLS-CURRENT OPERATIONS									
11-5911-000-00	CURRENT OPERATIONS	6,261,187.06	6,344,883.00	5,966,965.37	377,917.63	7,533,979.00	6,471,781.00	6,663,448.00	5.02%
11-5911-000-01	CURRENT OPERATIONS-PILT	95,702.94	139,145.00	115,872.00	23,273.00	139,145.00	141,928.00	141,928.00	2.00%
11-5911-000-04	CURRENT OPERATIONS-TEACH SUPP	-	-	-	-	562,977.00	-	-	
11-5911-000-07	CURRENT OPERATIONS-LIGHT	-	-	561.00	(561.00)	-	-	-	
11-5911-000-09	ONE YR OPERATIONAL SUPP	422,592.00	431,044.00	395,123.63	35,920.37	431,044.00	439,665.00	439,665.00	2.00%
11-5911-000-10	SRO SUPPLEMENT	66,244.00	66,356.00	-	66,356.00	-	-	-	-100.00%
11-5911-000-11	UNCLAIMED PROPERTY SALE	-	1,333.89	-	1,333.89	-	-	-	-100.00%
11-5911-000-12	CHARTER SCHOOL ALLOCATION	-	-	-	-	280,567.00	-	-	
11-5911-000-13	COUNCELORS	-	-	-	-	-	425,605.00	425,605.00	
TOTAL PUBLIC SCHOOLS-CURRENT OPERATIONS		\$ 6,845,726.00	\$ 6,982,761.89	\$ 6,478,522.00	\$ 504,239.89	\$ 8,947,712.00	\$ 7,478,979.00	\$ 7,670,646.00	9.85%
PUBLIC SCHOOLS-CAPITAL									
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-TECHNOLOGY	400,000.00	400,000.00	400,000.00	-	400,000.00	400,000.00	400,000.00	0.00%
11-5912-000-03	CAPITAL OUTLAY-ONE TO ONE	320,700.00	320,700.00	320,700.00	-	320,700.00	320,700.00	320,700.00	0.00%
11-5912-000-04	CAPITAL OUTLAY-PREVENTION	75,000.00	375,500.00	375,500.00	-	375,500.00	375,500.00	375,500.00	0.00%
TOTAL PUBLIC SCHOOLS-CAPITAL		\$ 1,030,700.00	\$ 1,331,200.00	\$ 1,331,200.00	\$ -	\$ 1,331,200.00	\$ 1,331,200.00	\$ 1,331,200.00	0.00%



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COMMUNITY COLLEGES-CURRENT OPERATIONS									
11-5921-000-00	CURRENT OPERATIONS	1,940,028.00	1,978,829.00	1,813,926.62	164,902.38	2,003,897.88	2,003,898.00	2,003,898.00	1.27%
TOTAL COMMUNITY COLLEGES-CURRENT OPERATIONS		\$ 1,940,028.00	\$ 1,978,829.00	\$ 1,813,926.62	\$ 164,902.38	\$ 2,003,897.88	\$ 2,003,898.00	\$ 2,003,898.00	1.27%
COMMUNITY COLLEGES-CAPITAL									
11-5922-000-00	CAPITAL OUTLAY	223,670.00	228,143.00	209,131.12	19,011.88	248,675.87	234,975.00	-	-100.00%
11-5922-000-05	CAPITAL OUTLAY-FAC RENOVATIONS	1,396,431.23	1,698,834.00	222,926.72	1,475,907.28	320,371.20	-	417,125.00	-75.45%
11-5922-000-06	CAPITAL OUTLAY-SHOOTING RANGE	237,183.00	266,424.00	31,757.00	234,667.00	-	-	287,000.00	7.72%
TOTAL COMMUNITY COLLEGES-CAPITAL		\$ 1,857,284.23	\$ 2,193,401.00	\$ 463,814.84	\$ 1,729,586.16	\$ 569,047.07	\$ 234,975.00	\$ 704,125.00	-67.90%
JACKSON LIBRARY									
11-6110-331-00	UTILITIES	44,000.00	44,000.00	35,387.74	8,612.26	44,000.00	44,000.00	44,000.00	0.00%
11-6110-351-00	REPAIRS & MAINT BUILDING	15,000.00	15,000.00	4,300.00	10,700.00	15,000.00	15,000.00	15,000.00	0.00%
11-6110-451-00	PROPERTY & LIABILITY INS	10,000.00	10,000.00	10,000.00	-	10,000.00	10,000.00	10,000.00	0.00%
11-6110-699-00	FONTANA REGIONAL LIBRARY	1,076,622.00	1,098,154.00	915,128.30	183,025.70	1,163,763.00	1,120,117.00	1,120,117.00	2.00%
TOTAL JACKSON LIBRARY		\$ 1,145,622.00	\$ 1,167,154.00	\$ 964,816.04	\$ 202,337.96	\$ 1,232,763.00	\$ 1,189,117.00	\$ 1,189,117.00	1.88%
ALBERT CARLTON LIBRARY									
11-6111-331-00	UTILITIES	27,281.00	20,000.00	16,898.64	3,101.36	20,000.00	20,000.00	20,000.00	0.00%
11-6111-351-00	REPAIRS & MAINT BUILDING	7,000.00	7,000.00	3,309.81	3,690.19	7,000.00	7,000.00	7,000.00	0.00%
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		\$ 39,281.00	\$ 32,000.00	\$ 25,208.45	\$ 6,791.55	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	0.00%
RECREATION									
11-6120-121-00	SALARIES & WAGES	404,771.00	410,884.00	343,423.00	67,461.00	458,436.00	435,451.00	435,451.00	5.98%
11-6120-121-02	SALARIES & WAGES-OVERTI	145.00	150.00	137.70	12.30	-	-	-	-100.00%
11-6120-126-00	PART-TIME SALARIES/SEAS	63,179.00	82,070.00	39,866.60	42,203.40	81,720.00	81,720.00	81,720.00	-0.43%
11-6120-181-00	SOCIAL SECURITY CONTRIB	27,957.00	30,572.00	21,712.67	8,859.33	33,490.00	32,065.00	32,065.00	4.88%
11-6120-182-00	RETIREMENT EXPENSE	31,451.00	31,145.00	26,048.98	5,096.02	34,749.00	34,096.00	34,096.00	9.48%
11-6120-183-00	HOSPITALIZATION INSURANCE	103,193.00	108,900.00	88,676.48	20,223.52	123,470.00	112,826.00	112,826.00	3.61%
11-6120-183-01	RETIRE INSURANCE	27,610.00	29,700.00	29,700.00	-	26,403.00	26,403.00	26,403.00	-11.10%
11-6120-185-00	UNEMPLOYMENT INSURANCE	2,487.00	2,541.00	2,419.75	121.25	2,680.00	2,449.00	2,449.00	-3.62%
11-6120-186-00	WORKMAN'S COMPENSATION	10,571.00	11,105.00	11,105.00	-	12,216.00	12,216.00	12,216.00	10.00%
11-6120-187-00	MEDICARE TAX	6,842.00	7,150.00	5,078.05	2,071.95	7,832.00	7,499.00	7,499.00	4.88%
11-6120-213-00	UNIFORMS	1,400.00	1,500.00	222.32	1,277.68	1,000.00	1,000.00	1,000.00	-33.33%
11-6120-250-00	VEHICLE SUPPLIES	10,000.00	8,000.00	7,990.79	9.21	8,000.00	8,000.00	8,000.00	0.00%
11-6120-260-00	OFFICE SUPPLIES AND MATERIALS	63,360.00	59,000.00	52,047.14	3,637.46	62,000.00	59,000.00	59,000.00	0.00%
11-6120-260-01	CONCESSION-SUPPLIES	8,800.00	8,000.00	7,223.57	776.43	8,000.00	8,000.00	8,000.00	0.00%
11-6120-299-00	DONATIONS	1,500.00	1,500.00	533.26	966.74	1,500.00	1,500.00	1,500.00	0.00%
11-6120-311-00	TRAVEL	2,050.00	3,000.00	1,978.63	1,021.37	3,500.00	3,000.00	3,000.00	0.00%
11-6120-321-00	TELEPHONE	4,000.00	4,000.00	3,036.29	963.71	4,000.00	4,000.00	4,000.00	0.00%
11-6120-325-00	POSTAGE	1,000.00	500.00	206.23	293.77	500.00	500.00	500.00	0.00%



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11-6120-331-00	UTILITIES	3,500.00	3,500.00	2,230.64	1,269.36	3,500.00	3,500.00	3,500.00	0.00%
11-6120-341-00	PRINTING	11,000.00	14,000.00	12,123.28	1,876.72	14,000.00	14,000.00	14,000.00	0.00%
11-6120-353-00	VEHICLE MAINTENANCE	6,000.00	6,000.00	2,500.00	3,500.00	5,000.00	5,000.00	5,000.00	-16.67%
11-6120-359-00	FACILITY MAINTENANCE	51,454.00	57,059.00	36,440.36	11,013.26	56,208.00	51,809.00	51,809.00	-9.20%
11-6120-393-00	CONTRACTED SERVICES	54,200.00	52,000.00	49,392.00	2,608.00	55,000.00	55,000.00	55,000.00	5.77%
11-6120-393-01	CONTRACTED SERVICES-CON	3,310.00	2,750.00	2,212.00	538.00	2,750.00	2,750.00	2,750.00	0.00%
11-6120-393-02	CONTRACTED SERVICES-FAC	23,620.00	32,000.00	21,686.56	7,197.25	35,700.00	35,700.00	35,700.00	11.56%
11-6120-393-04	ENVIRONMENTAL PROGRAMS	9,000.00	8,000.00	5,014.31	2,985.69	8,000.00	8,000.00	8,000.00	0.00%
11-6120-412-00	SPECIAL EVENTS	7,500.00	7,500.00	5,406.00	2,094.00	8,500.00	8,500.00	8,500.00	13.33%
11-6120-452-00	INSURANCE-VEHICLE	2,500.00	2,500.00	7,000.00	(4,500.00)	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	24,700.00	21,111.00	16,028.77	5,082.23	27,000.00	25,000.00	25,000.00	18.42%
11-6120-491-00	DUES AND SUBSCRIPTIONS	1,000.00	1,200.00	1,275.00	(75.00)	1,500.00	1,500.00	1,500.00	25.00%
11-6120-495-00	MISCELLANEOUS EXPENSE	500.00	500.00	300.00	200.00	500.00	500.00	500.00	0.00%
11-6120-495-01	SPECIAL PROJECTS/REIMB.	500.00	500.00	-	500.00	500.00	500.00	500.00	0.00%
11-6120-540-00	CAPITAL OUTLAY-MOTOR VE	27,563.00	-	-	-	82,000.00	-	-	-100.00%
11-6120-550-00	CAPITAL OUTLAY	37,695.00	86,704.00	73,546.51	(200.67)	102,600.00	-	-	-100.00%
11-6120-990-19	CAPITAL OUTLAY-IMPROVEM	-	84,389.00	59,163.76	25,225.24	344,200.00	-	-	-100.00%
TOTAL RECREATION		\$ 1,035,608.00	\$ 1,180,680.00	\$ 936,975.65	\$ 214,309.22	\$ 1,620,204.00	\$ 1,045,234.00	\$ 1,045,234.00	-11.47%
SWIMMING POOL									
11-6121-121-00	SALARIES & WAGES	26,000.00	28,000.00	19,685.68	8,314.32	28,000.00	28,000.00	28,000.00	0.00%
11-6121-121-02	SALARIES & WAGES-OVERTI	-	-	1,187.86	(1,187.86)	-	-	-	0.00%
11-6121-181-00	SOCIAL SECURITY CONTRIB	1,643.00	1,736.00	1,372.90	363.10	1,736.00	1,736.00	1,736.00	0.00%
11-6121-185-00	UNEMPLOYMENT INSURANCE	265.00	280.00	221.43	58.57	280.00	280.00	280.00	0.00%
11-6121-186-00	WORKMAN'S COMPENSATION	635.00	675.00	675.00	-	743.00	743.00	743.00	10.07%
11-6121-187-00	MEDICARE TAX	384.00	406.00	321.09	84.91	406.00	406.00	406.00	0.00%
11-6121-260-00	OFFICE SUPPLIES AND MATERIALS	8,922.00	8,000.00	6,080.78	1,919.22	8,000.00	8,000.00	8,000.00	0.00%
11-6121-270-00	CONCESSION SUPPLIES	7,250.00	8,000.00	4,793.49	3,206.51	8,000.00	8,000.00	8,000.00	0.00%
11-6121-321-00	TELEPHONE	1,590.00	2,000.00	2,260.47	(260.47)	2,000.00	2,000.00	2,000.00	0.00%
11-6121-331-00	WATER	5,390.00	5,500.00	6,871.52	(1,371.52)	6,500.00	6,500.00	6,500.00	18.18%
11-6121-393-00	CONTRACTED SERVICES	308.00	4,000.00	4,295.18	(295.18)	4,000.00	4,000.00	4,000.00	0.00%
11-6121-550-00	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	46,750.00	46,750.00	46,750.00	0.00%
11-6121-550-01	CAPITAL OUTLAY-IMPROVEM	52,700.00	50,000.00	13,007.20	36,992.80	29,350.00	29,350.00	29,350.00	-41.30%
TOTAL SWIMMING POOL		\$ 105,087.00	\$ 108,597.00	\$ 60,772.60	\$ 47,824.40	\$ 135,765.00	\$ 135,765.00	\$ 135,765.00	25.02%
RECREATION CENTER									
11-6122-121-00	SALARIES & WAGES	38,297.00	39,968.00	33,017.72	6,950.28	44,065.00	44,065.00	44,065.00	10.25%
11-6122-121-01	PART-TIME SALARIES & WA	41,000.00	41,000.00	30,535.05	10,464.95	41,000.00	41,000.00	41,000.00	0.00%
11-6122-181-00	SOCIAL SECURITY CONTRIB	4,867.00	5,020.00	3,928.89	1,091.11	5,274.00	5,274.00	5,274.00	5.06%
11-6122-182-00	RETIREMENT	3,000.00	3,030.00	2,517.98	512.02	3,340.00	3,450.00	3,450.00	13.86%
11-6122-183-00	HOSPITALIZATION INSURANCE	9,403.00	9,900.00	8,199.96	1,700.04	10,644.00	10,644.00	10,644.00	7.52%



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11-6122-185-00	UNEMPLOYMENT INSURANCE	397.00	231.00	485.25	(254.25)	410.00	410.00	410.00	77.49%
11-6122-186-00	WORKMAN'S COMPENSATION	1,880.00	1,952.00	1,952.00	-	2,148.00	2,148.00	2,148.00	10.04%
11-6122-187-00	MEDICARE TAX	1,138.00	1,174.00	918.83	255.17	1,233.00	1,233.00	1,233.00	5.03%
11-6122-260-00	OFFICE SUPPLIES AND MATERIALS	27,000.00	20,000.00	13,920.41	5,728.48	23,000.00	20,000.00	20,000.00	0.00%
11-6122-321-00	TELEPHONE	4,000.00	5,500.00	5,201.02	298.98	4,000.00	4,000.00	4,000.00	-27.27%
11-6122-331-00	UTILITIES	40,000.00	34,000.00	26,327.08	7,672.92	40,000.00	40,000.00	40,000.00	17.65%
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	8,500.00	8,500.00	6,555.50	1,944.50	7,500.00	7,500.00	7,500.00	-11.76%
11-6122-359-00	CONTRACTED SERVICES	64,905.00	70,000.00	49,840.13	20,159.87	76,708.00	70,000.00	70,000.00	0.00%
11-6122-393-02	PERSONAL TRAINER PROGRA	24,000.00	24,500.00	23,912.50	587.50	20,000.00	24,000.00	24,000.00	-2.04%
11-6122-412-00	EQUIPMENT LEASE	-	29,658.00	18,620.14	11,037.86	29,658.00	29,658.00	29,658.00	0.00%
11-6122-550-00	CAPITAL OUTLAY-EQUIPMENT	1,720.00	13,998.00	7,895.00	5,168.89	31,100.00	-	-	-100.00%
11-6122-550-01	CAPITAL OUTLAY-IMPROVEM	-	8,000.00	-	600.00	87,500.00	13,500.00	13,500.00	68.75%
TOTAL RECREATION CENTER		\$ 270,507.00	\$ 316,831.00	\$ 233,827.46	\$ 74,318.32	\$ 427,980.00	\$ 317,282.00	\$ 317,282.00	0.14%
CASHIERS RECREATION									
11-6123-121-00	SALARIES & WAGES	119,027.00	121,660.00	101,202.77	20,457.23	158,868.00	158,967.00	158,967.00	30.66%
11-6123-121-01	PART-TIME SALARIES & WAGES	21,114.00	28,000.00	12,140.05	15,859.95	28,000.00	28,000.00	28,000.00	0.00%
11-6123-121-02	SALARIES & WAGES-OVERTIME	-	-	82.88	(82.88)	-	-	-	-
11-6123-181-00	SOCIAL SECURITY CONTRIB	8,970.00	9,279.00	6,534.68	2,744.32	11,586.00	11,592.00	11,592.00	24.93%
11-6123-182-00	RETIREMENT EXPENSE	9,334.00	9,222.00	7,676.44	1,545.56	12,042.00	12,447.00	12,447.00	34.97%
11-6123-183-00	HOSPITALIZATION INSURANCE	28,140.00	29,700.00	24,599.88	5,100.12	42,576.00	42,576.00	42,576.00	43.35%
11-6123-185-00	UNEMPLOYMENT INSURANCE	949.00	924.00	634.13	289.87	924.00	924.00	924.00	0.00%
11-6123-186-00	WORKMAN'S COMPENSATION	3,464.00	3,039.00	3,039.00	-	3,343.00	3,343.00	3,343.00	10.00%
11-6123-187-00	MEDICARE TAX	2,098.00	2,170.00	1,528.26	641.74	2,710.00	2,711.00	2,711.00	24.93%
11-6123-250-00	VEHICLE SUPPLIES	3,000.00	4,000.00	1,639.02	2,360.98	4,000.00	4,000.00	4,000.00	0.00%
11-6123-260-00	OFFICE SUPPLIES AND MATERIALS	19,500.00	10,000.00	9,732.06	267.94	13,000.00	12,500.00	12,500.00	25.00%
11-6123-270-00	CONCESSION SUPPLIES	1,500.00	1,000.00	192.53	807.47	1,000.00	1,000.00	1,000.00	0.00%
11-6123-311-00	TRAVEL	1,500.00	1,500.00	464.86	1,035.14	2,000.00	1,500.00	1,500.00	0.00%
11-6123-321-00	TELEPHONE	3,500.00	3,500.00	3,047.00	453.00	3,500.00	3,500.00	3,500.00	0.00%
11-6123-325-00	POSTAGE	500.00	500.00	183.14	316.86	500.00	500.00	500.00	0.00%
11-6123-341-00	PRINTING	2,130.00	1,500.00	2,056.00	(556.00)	1,500.00	1,500.00	1,500.00	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	10,000.00	17,340.02	3,346.36	13,993.66	17,000.00	17,000.00	17,000.00	-1.96%
11-6123-393-00	CONTRACTED SERVICES	24,500.00	25,896.00	7,489.31	9,906.69	27,000.00	25,000.00	25,000.00	-3.46%
11-6123-393-01	CONTRACTED SERVICES-FAC	6,000.00	6,000.00	5,488.00	512.00	5,000.00	5,000.00	5,000.00	-16.67%
11-6123-393-02	CONTRACTED SERVICES-CON	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-6123-412-00	SPECIAL EVENTS	8,000.00	8,000.00	4,020.33	3,979.67	8,000.00	8,000.00	8,000.00	0.00%
11-6123-491-00	DUES AND SUBSCRIPTIONS	700.00	500.00	512.59	(12.59)	850.00	850.00	850.00	70.00%
11-6123-540-00	CAPITAL OUTLAY-MOTOR VE	-	-	-	-	27,000.00	-	-	-
11-6123-550-00	CAPITAL OUTLAY-EQUIPMENT	-	5,173.00	4,981.50	191.50	28,370.00	-	-	-100.00%



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Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
11-6123-990-19	CAPITAL OUTLAY-IMPROVEM	-	-	-	-	50,000.00	-	-	17.89%
TOTAL CASHIERS RECREATION		\$ 275,676.00	\$ 290,653.02	\$ 200,590.79	\$ 81,562.23	\$ 450,519.00	\$ 342,660.00	\$ 342,660.00	
CASHIERS SWIMMING POOL									
11-6124-121-00	SALARIES & WAGES	12,400.00	20,500.00	8,202.08	12,297.92	20,500.00	20,500.00	20,500.00	0.00%
11-6124-121-02	SALARIES & WAGES-OVERTI	-	-	41.02	(41.02)	-	-	-	
11-6124-181-00	SOCIAL SECURITY CONTRIB	821.00	1,271.00	543.94	727.06	1,271.00	1,271.00	1,271.00	0.00%
11-6124-185-00	UNEMPLOYMENT INSURANCE	205.00	205.00	87.74	117.26	205.00	205.00	205.00	0.00%
11-6124-186-00	WORKMAN'S COMPENSATION	491.00	495.00	495.00	-	545.00	545.00	545.00	10.10%
11-6124-187-00	MEDICARE TAX	297.00	297.00	127.22	169.78	297.00	297.00	297.00	0.00%
11-6124-260-00	OFFICE SUPPLIES AND MATERIALS	4,400.00	5,000.00	2,698.78	2,301.22	5,000.00	5,000.00	5,000.00	0.00%
11-6124-331-00	UTILITIES	-	3,000.00	-	3,000.00	3,000.00	3,000.00	3,000.00	0.00%
11-6124-359-00	FACILITY REPAIRS & MAIN	20,375.00	5,000.00	2,644.03	2,355.97	5,000.00	5,000.00	5,000.00	0.00%
11-6124-393-00	CONTRACTED SERVICES	7,775.00	4,000.00	3,941.96	58.04	4,000.00	4,000.00	4,000.00	0.00%
11-6124-550-00	CAPITAL OUTLAY EQUIPMENT	-	-	-	-	32,500.00	-	-	
11-6124-550-01	CAPITAL OUTLAY-IMPROVEM	-	-	-	-	83,400.00	-	-	
TOTAL CASHIERS SWIMMING POOL		\$ 46,764.00	\$ 39,768.00	\$ 18,781.77	\$ 20,986.23	\$ 155,718.00	\$ 39,818.00	\$ 39,818.00	0.13%
CASHIERS RECREATION CENTER									
11-6125-121-00	SALARIES & WAGES	39,897.00	38,239.00	31,403.86	6,835.14	38,996.00	38,996.00	38,996.00	1.98%
11-6125-121-01	PART TIME SALARIES	46,000.00	56,000.00	35,012.50	20,987.50	56,000.00	56,000.00	56,000.00	0.00%
11-6125-121-02	SALARIES & WAGES-OVERTI	-	-	3.54	(3.54)	-	-	-	
11-6125-181-00	SOCIAL SECURITY CONTRIB	5,290.00	5,223.00	4,106.12	1,116.88	5,890.00	5,890.00	5,890.00	12.77%
11-6125-182-00	RETIREMENT EXPENSE	2,976.00	2,899.00	2,381.96	517.04	5,078.00	3,053.00	3,053.00	5.31%
11-6125-183-00	HOSPITALIZATION INSURANCE	9,380.00	9,900.00	8,199.96	1,700.04	10,644.00	10,644.00	10,644.00	7.52%
11-6125-185-00	UNEMPLOYMENT INSURANCE	683.00	842.00	532.89	309.11	842.00	842.00	842.00	0.00%
11-6125-186-00	WORKMAN'S COMPENSATION	1,992.00	2,031.00	2,031.00	-	2,235.00	2,235.00	2,235.00	10.04%
11-6125-187-00	MEDICARE TAX	1,237.00	1,221.00	960.18	260.82	1,377.00	1,377.00	1,377.00	12.78%
11-6125-260-00	OFFICE SUPPLIES AND MATERIALS	23,500.00	20,750.00	16,759.22	3,990.78	22,000.00	22,000.00	22,000.00	6.02%
11-6125-321-00	TELEPHONE	4,750.00	6,000.00	5,525.03	474.97	4,750.00	4,750.00	4,750.00	-20.83%
11-6125-325-00	POSTAGE	250.00	250.00	-	250.00	250.00	250.00	250.00	0.00%
11-6125-331-00	UTILITIES	40,935.00	40,000.00	34,983.99	694.28	40,000.00	40,000.00	40,000.00	0.00%
11-6125-341-00	PRINTING	900.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
11-6125-351-00	REPAIRS AND MAINTENANCE	5,050.00	5,000.00	3,057.77	1,942.23	5,000.00	5,000.00	5,000.00	0.00%
11-6125-393-00	CONTRACTED SERVICES	51,625.00	65,198.00	42,416.72	22,781.28	70,460.00	65,198.00	65,198.00	0.00%
11-6125-393-01	PERSONAL TRAINING PROGR	30,525.00	25,000.00	23,475.00	1,525.00	25,000.00	25,000.00	25,000.00	0.00%
11-6125-412-00	EQUIPMENT LEASE	-	23,700.00	16,931.68	6,768.32	23,700.00	23,700.00	23,700.00	0.00%
11-6125-550-00	CAPITAL OUTLAY	2,936.00	22,023.00	15,298.80	6,724.20	29,200.00	-	-	-100.00%
11-6125-550-01	CAPITAL OUTLAY-IMPROVEM	-	-	-	-	30,500.00	-	-	
TOTAL CASHIERS RECREATION CENTER		\$ 267,926.00	\$ 325,276.00	\$ 243,080.22	\$ 77,874.05	\$ 372,922.00	\$ 305,935.00	\$ 305,935.00	-5.95%



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ARTS									
11-6151-490-00	ARTS COUNCIL	10,000.00	10,000.00	10,000.00	-	13,000.00	10,000.00	10,000.00	0.00%
TOTAL ARTS		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 13,000.00	\$ 10,000.00	\$ 10,000.00	0.00%
TRANSFERS TO OTHER FUNDS									
11-9830-000-19	TRANSFERS TO SCHOOL CAP RES	943,720.00	1,376,177.00	867,926.70	508,250.30	1,444,986.00	1,444,986.00	1,444,986.00	5.00%
11-9830-000-20	TRANSFER TO CAPITAL RES	1,000,000.00	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00	0.00%
11-9830-000-21	TRANSFER TO SCHOOL CAP RES	742,135.00	131,755.00	-	131,755.00	296,369.00	296,369.00	296,369.00	124.94%
11-9830-000-23	TRANSFER TO EDC FUND	100,000.00	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 REVAL	350,500.00	350,500.00	350,500.00	-	350,500.00	350,500.00	350,500.00	0.00%
11-9830-000-28	TRANSFER TO CONSERV/PRE/REC	500,000.00	500,000.00	500,000.00	-	500,000.00	500,000.00	500,000.00	0.00%
11-9830-000-30	TRANSFER TO DEBT SERVICE	3,469,840.00	3,999,684.00	3,137,939.82	861,744.18	3,929,531.00	3,929,531.00	3,929,531.00	-1.75%
11-9830-000-41	TRANSFER TO CLEAN WATER	11,658.00	-	-	-	-	-	-	-
11-9830-000-44	TRANSFER TO CAPITAL PRO	6,505.29	-	-	-	-	-	-	-
11-9830-000-66	TRANSFER TO GREEN ENERGY	178,461.00	178,461.00	178,461.00	-	178,461.00	178,461.00	178,461.00	0.00%
TOTAL TRANSFERS TO OTHER FUNDS		\$ 7,302,819.29	\$ 7,636,577.00	\$ 6,134,827.52	\$ 1,501,749.48	\$ 7,799,847.00	\$ 7,799,847.00	\$ 7,799,847.00	2.14%
CONTINGENCY									
11-9900-000-00	CONTINGENCY	165,795.71	72,745.00	-	72,745.00	300,000.00	183,446.00	173,380.00	138.34%
11-9900-000-01	CONTINGENCY-SALARY, INTERN	25,000.00	25,000.00	-	25,000.00	25,000.00	25,000.00	25,000.00	0.00%
11-9900-000-02	CONTINGENCY-CAPITAL OUT	78,891.00	215,000.00	-	215,000.00	-	885,146.00	764,245.00	255.46%
11-9900-000-03	CONTINGENCY-SALARY-ELEC	-	16,365.00	-	16,365.00	-	-	-	-100.00%
TOTAL CONTINGENCY		\$ 269,686.71	\$ 329,110.00	\$ -	\$ 329,110.00	\$ 325,000.00	\$ 1,093,592.00	\$ 962,625.00	192.49%
DEPARTMENT TOTAL EXPENSE		\$ 63,631,837.74	\$ 64,381,314.44	\$ 49,290,074.18	\$ 14,572,165.30	\$ 68,556,517.18	\$ 64,506,059.00	\$ 64,975,209.00	0.92%
FUND TOTAL GENERAL FUND		\$ -	\$ -	\$ 2,074,174.51	\$ (1,555,099.55)	\$ (5,509,641.50)	\$ -	\$ -	-



OTHER FUNDS

- **Education Capital Reserve Fund 19**
- **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 Tax Fund 29**
- **Debt Service Fund 30**
- **Economic Development Fund 42**



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Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
EDUCATION CAPITAL RESERVE FUND 19									
REVENUES									
19-3981-000-11	TRANSFER FROM GENERAL FUND	943,720.00	1,376,177.00	867,926.70	508,250.30	1,444,986.00	1,444,986.00	1,444,986.00	5.00%
TOTAL REVENUES		\$ 943,720.00	\$ 1,376,177.00	\$ 867,926.70	\$ 508,250.30	\$ 1,444,986.00	\$ 1,444,986.00	\$ 1,444,986.00	5.00%
EXPENDITURES									
19-5912-822-00	SCHOOL CAPITAL RESERVE	943,720.00	1,376,177.00	-	1,376,177.00	1,444,986.00	1,444,986.00	1,444,986.00	5.00%
TOTAL EXPENDITURES		\$ 943,720.00	\$ 1,376,177.00	\$ -	\$ 1,376,177.00	\$ 1,444,986.00	\$ 1,444,986.00	\$ 1,444,986.00	5.00%
FUND TOTAL SCHOOL CAPITAL RESERVE FUND 19		\$ -	\$ -	\$ 867,926.70	\$ (867,926.70)	\$ -	\$ -	\$ -	



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CAPITAL RESERVE FUND 20									
REVENUES									
20-3982-491-00	INVESTMENT EARNINGS	1,000.00	1,000.00	452.94	547.06	500.00	500.00	500.00	-50.00%
20-3982-980-11	TRANSFER FROM GENERAL FUND	1,000,000.00	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00	0.00%
20-3991-000-00	FUND BALANCE	643,786.00	-	-	-	-	-	-	
TOTAL REVENUES		\$ 1,644,786.00	\$ 1,001,000.00	\$ 1,000,452.94	\$ 547.06	\$ 1,000,500.00	\$ 1,000,500.00	\$ 1,000,500.00	-0.05%
EXPENDITURES									
20-9930-000-00	DESIGNATED FOR FUTURE APP	1,001,000.00	1,001,000.00	-	1,001,000.00	1,000,500.00	1,000,500.00	1,000,500.00	-0.05%
20-9930-000-16	DESIGNATED-CSB RENOVATION	643,786.00	-	-	-	-	-	-	
TOTAL EXPENDITURES		\$ 1,644,786.00	\$ 1,001,000.00	\$ -	\$ 1,001,000.00	\$ 1,000,500.00	\$ 1,000,500.00	\$ 1,000,500.00	-0.05%
FUND TOTAL CAPITAL RESERVE FUND 20		\$ -	\$ -	\$ 1,000,452.94	\$ (1,000,452.94)	\$ -	\$ -	\$ -	



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SCHOOL CAPITAL RESERVE FUND 21									
REVENUES									
21-3981-000-11	TRANSFER FROM GENERAL FUND	742,135.00	131,755.00	-	131,755.00	296,369.00	296,369.00	296,369.00	124.94%
21-3991-000-00	FUND BALANCE	-	627,237.00	-	627,237.00	-	-	-	-100.00%
TOTAL REVENUES		\$ 742,135.00	\$ 758,992.00	\$ -	\$ 758,992.00	\$ 296,369.00	\$ 296,369.00	\$ 296,369.00	-60.95%
EXPENDITURES									
21-5912-822-00	SCHOOL CAPITAL RESERVE	742,135.00	131,755.00	-	131,755.00	296,369.00	296,369.00	296,369.00	124.94%
21-9830-000-49	TRANSFER TO SCHOOL IMP	-	627,237.00	627,237.00	-	-	-	-	-100.00%
TOTAL EXPENDITURES		\$ 742,135.00	\$ 758,992.00	\$ 627,237.00	\$ 131,755.00	\$ 296,369.00	\$ 296,369.00	\$ 296,369.00	-60.95%
FUND TOTAL SCHOOL CAPITAL RESERVE FUND 21		\$ -	\$ -	\$ (627,237.00)	\$ 627,237.00	\$ -	\$ -	\$ -	



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EMERGENCY TELEPHONE FUND 22									
REVENUES									
22-3346-530-05	NC 911 PSAP	485,242.00	444,694.00	333,520.11	111,173.89	444,694.00	444,694.00	444,694.00	0.00%
22-3831-491-00	INVESTMENT EARNINGS	-	-	21.54	(21.54)	-	-	-	
22-3991-000-00	FUND BALANCE	-	-	-	-	32,777.00	32,777.00	32,777.00	
TOTAL REVENUES		\$ 485,242.00	\$ 444,694.00	\$ 333,541.65	\$ 111,152.35	\$ 477,471.00	\$ 477,471.00	\$ 477,471.00	7.37%
EXPENDITURES									
22-4331-121-00	IMPLEMENTATION SERVICES	-	128,320.00	108,943.88	19,376.12	146,656.00	146,656.00	146,656.00	14.29%
22-4331-181-00	IMPLEMENTATION SERVICES	-	7,956.00	6,435.76	1,520.24	9,093.00	9,093.00	9,093.00	14.29%
22-4331-182-00	IMPLEMENTATION SERVICES	-	9,727.00	8,258.21	1,468.79	11,117.00	11,483.00	11,483.00	18.05%
22-4331-183-00	IMPLEMENTATION SERVICES	-	24,750.00	20,942.46	3,807.54	26,610.00	26,610.00	26,610.00	7.52%
22-4331-185-00	IMPLEMENTATION SERVICES	-	578.00	350.10	227.90	578.00	578.00	578.00	0.00%
22-4331-186-00	IMPLEMENTATION SERVICES	-	2,593.00	2,593.00	-	2,645.00	2,645.00	2,645.00	2.01%
22-4331-187-00	IMPLEMENTATION SERVICES	-	1,861.00	1,505.13	355.87	2,127.00	2,127.00	2,127.00	14.29%
22-4331-251-00	VEHICLE SUPPLIES	1,000.00	-	-	-	-	-	-	
22-4331-260-00	OFFICE SUPPLIES AND MATERIALS	3,000.00	2,250.00	331.65	1,918.35	2,250.00	2,250.00	2,250.00	0.00%
22-4331-311-00	TRAVEL	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
22-4331-321-00	TELEPHONE	100,000.00	69,264.00	55,299.00	13,965.00	99,000.00	99,000.00	99,000.00	42.93%
22-4331-325-00	POSTAGE	50.00	-	-	-	-	-	-	
22-4331-351-00	REPAIRS & MAINTENANCE E	10,951.00	3,951.00	1,560.00	2,391.00	13,951.00	13,951.00	13,951.00	253.10%
22-4331-395-00	TRAINING	2,500.00	2,550.00	330.00	2,220.00	2,550.00	2,550.00	2,550.00	0.00%
22-4331-399-00	IMPLEMENTATION SERVICES	171,461.00	-	165.98	(165.98)	-	-	-	
22-4331-412-00	LEASE	11,884.00	-	-	-	10,000.00	10,000.00	10,000.00	
22-4331-454-00	INSURANCE-PROFESSIONAL	250.00	-	-	-	-	-	-	
22-4331-550-00	CAPITAL OUTLAY-EQUIPMENT	43,045.00	34,995.00	30,326.21	4,668.79	34,995.00	34,995.00	34,995.00	0.00%
22-4331-699-00	CONTRACTED SERVICES	139,601.00	154,399.00	163,867.37	(9,468.37)	114,399.00	114,033.00	114,033.00	-26.14%
TOTAL EXPENDITURES		\$ 485,242.00	\$ 444,694.00	\$ 400,908.75	\$ 43,785.25	\$ 477,471.00	\$ 477,471.00	\$ 477,471.00	7.37%
FUND TOTAL EMG TELE FUND 22									
		\$ -	\$ -	\$ (67,367.10)	\$ 67,367.10	\$ -	\$ -	\$ -	



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
ECONOMIC DEVELOPMENT FUND 23									
REVENUES									
23-3492-370-02	DUKE ENERGY	1,000.00	-	-	-	-	-	-	
23-3492-491-00	INVESTMENT EARNINGS	350.00	300.00	280.93	19.07	300.00	300.00	300.00	0.00%
23-3981-000-11	TRANSFER FROM GENERAL FUND	100,000.00	100,000.00	100,000.00	-	100,000.00	100,000.00	100,000.00	0.00%
23-3991-000-00	FUND BALANCE	63,037.00	50,609.00	-	50,609.00	52,431.00	52,431.00	52,431.00	3.60%
TOTAL REVENUES		\$ 164,387.00	\$ 150,909.00	\$ 100,280.93	\$ 50,628.07	\$ 152,731.00	\$ 152,731.00	\$ 152,731.00	1.21%
EXPENDITURES									
23-4920-121-00	SALARIES & WAGES	78,236.00	76,846.00	65,038.50	11,807.50	78,381.00	78,381.00	78,381.00	2.00%
23-4920-181-00	SOCIAL SECURITY CONTRIB	4,816.00	4,764.00	3,779.94	984.06	4,860.00	4,860.00	4,860.00	2.02%
23-4920-182-00	RETIREMENT	5,752.00	5,825.00	4,929.86	895.14	5,941.00	6,137.00	6,137.00	5.36%
23-4920-183-00	HOSPITALIZATION INSURANCE	9,557.00	9,900.00	8,376.94	1,523.06	10,644.00	10,644.00	10,644.00	7.52%
23-4920-185-00	UNEMPLOYMENT INSURANCE	223.00	231.00	81.36	149.64	231.00	231.00	231.00	0.00%
23-4920-186-00	WORKMAN'S COMPENSATION	231.00	238.00	238.00	-	262.00	262.00	262.00	10.08%
23-4920-187-00	MEDICARE TAX	1,127.00	1,114.00	883.99	230.01	1,137.00	1,137.00	1,137.00	2.06%
23-4920-251-00	VEHICLE SUPPLIES	1,000.00	1,000.00	639.10	360.90	1,000.00	1,000.00	1,000.00	0.00%
23-4920-260-00	OFFICE SUPPLIES	1,200.00	500.00	262.66	237.34	500.00	500.00	500.00	0.00%
23-4920-311-00	TRAVEL	3,500.00	7,691.00	4,260.08	3,430.92	7,000.00	6,804.00	6,804.00	-11.53%
23-4920-321-00	TELEPHONE	1,200.00	1,200.00	987.18	212.82	1,200.00	1,200.00	1,200.00	0.00%
23-4920-325-00	POSTAGE	175.00	200.00	19.82	180.18	175.00	175.00	175.00	-12.50%
23-4920-370-00	MARKETING	5,500.00	5,500.00	4,343.20	1,156.80	5,500.00	5,500.00	5,500.00	0.00%
23-4920-451-00	INSURANCE	200.00	200.00	200.00	-	200.00	200.00	200.00	0.00%
23-4920-452-00	INSURANCE-VEHICLE	1,500.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	0.00%
23-4920-491-00	DUES AND SUBSCRIPTIONS	1,000.00	1,200.00	742.75	457.25	1,200.00	1,200.00	1,200.00	0.00%
23-4920-699-00	CONTRACTED SERVICES	34,424.00	12,500.00	1,150.00	11,350.00	12,500.00	12,500.00	12,500.00	0.00%
23-4920-699-01	LOANS,GRANTS,DEV,CAP IM	10,500.00	15,000.00	1,500.00	13,500.00	15,000.00	15,000.00	15,000.00	0.00%
23-4920-699-04	SPONSORSHIPS	4,246.00	5,500.00	-	5,500.00	5,500.00	5,500.00	5,500.00	0.00%
TOTAL EXPENDITURES		\$ 164,387.00	\$ 150,909.00	\$ 98,933.38	\$ 51,975.62	\$ 152,731.00	\$ 152,731.00	\$ 152,731.00	1.21%
FUND TOTAL ECONOMIC DEVELOPMENT FUND 23									
		\$ -	\$ -	\$ 1,347.55	\$ (1,347.55)	\$ -	\$ -	\$ -	



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
REAL PROPERTY REVALUATION FUND 25									
REVENUES									
25-3414-330-00	GENERAL FUND CONTRIBUTION	350,500.00	350,500.00	350,500.00	-	350,500.00	350,500.00	350,500.00	0.00%
TOTAL REVENUES		\$ 350,500.00	\$ 350,500.00	\$ 350,500.00	\$ -	\$ 350,500.00	\$ 350,500.00	\$ 350,500.00	0.00%
EXPENDITURES									
25-4140-121-00	SALARIES & WAGES	132,710.00	132,554.00	112,616.60	19,937.40	137,902.00	133,047.00	133,047.00	0.37%
25-4140-170-00	BOARD OF E&R EXPENSE	5,060.00	1,850.00	-	1,850.00	1,250.00	1,250.00	1,250.00	-32.43%
25-4140-181-00	SOCIAL SECURITY CONTRIB	7,864.00	8,218.00	6,666.78	1,551.22	8,550.00	8,249.00	8,249.00	0.38%
25-4140-182-00	RETIREMENT EXPENSE	10,135.00	10,048.00	8,536.47	1,511.53	10,453.00	10,418.00	10,418.00	3.68%
25-4140-183-00	HOSPITALIZATION INS CON	33,451.00	34,650.00	29,319.40	5,330.60	37,254.00	37,254.00	37,254.00	7.52%
25-4140-183-01	RETIREE INSURANCE	11,027.00	11,952.00	11,952.00	-	11,031.00	11,031.00	11,031.00	-7.71%
25-4140-185-00	UNEMPLOYMENT INSURANCE	781.00	809.00	631.59	177.41	809.00	809.00	809.00	0.00%
25-4140-186-00	WORKMAN'S COMPENSATION	1,644.00	2,678.00	2,678.00	-	2,732.00	2,732.00	2,732.00	2.02%
25-4140-187-00	MEDICARE TAX	1,839.00	1,922.00	1,558.70	363.30	2,000.00	1,929.00	1,929.00	0.36%
25-4140-251-00	VEHICLE SUPPLIES	4,500.00	4,500.00	1,455.97	3,044.03	4,000.00	4,000.00	4,000.00	-11.11%
25-4140-260-00	OFFICE SUPPLIES AND MATERIALS	3,000.00	3,000.00	3,069.77	(69.77)	3,000.00	3,000.00	3,000.00	0.00%
25-4140-311-00	TRAVEL	2,130.00	2,380.00	2,350.00	30.00	2,430.00	2,430.00	2,430.00	2.10%
25-4140-321-00	TELEPHONE	2,000.00	2,000.00	49.32	1,950.68	2,000.00	2,000.00	2,000.00	0.00%
25-4140-325-00	POSTAGE	1,500.00	900.00	-	900.00	900.00	900.00	900.00	0.00%
25-4140-352-00	REPAIRS & MAINT EQUIPMENT	1,500.00	1,000.00	573.85	426.15	1,000.00	1,000.00	1,000.00	0.00%
25-4140-353-00	REPAIRS & MAINT/SUPPLIE	2,500.00	1,500.00	97.70	1,402.30	1,500.00	1,500.00	1,500.00	0.00%
25-4140-353-01	SOFTWARE MAINT & LICENS	3,950.00	4,300.00	2,330.00	1,970.00	4,850.00	4,850.00	4,850.00	12.79%
25-4140-393-00	CONTRACTED SERVICES	63,512.00	58,800.00	12,215.00	46,585.00	67,500.00	67,500.00	67,500.00	14.80%
25-4140-399-00	REVALUATION EXPENSE	31,197.00	60,239.00	-	60,239.00	39,539.00	44,801.00	44,801.00	-25.63%
25-4140-452-00	INSURANCE-VEHICLE	3,000.00	3,000.00	3,000.00	-	3,000.00	3,000.00	3,000.00	0.00%
25-4140-550-00	CAPITAL OUTLAY-EQUIPMENT	27,200.00	4,200.00	2,539.00	1,661.00	8,800.00	8,800.00	8,800.00	109.52%
TOTAL EXPENDITURES		\$ 350,500.00	\$ 350,500.00	\$ 201,640.15	\$ 148,859.85	\$ 350,500.00	\$ 350,500.00	\$ 350,500.00	0.00%
FUND TOTAL REAL PROPERTY REVAL FUND 25									
		\$ -	\$ -	\$ 148,859.85	\$ (148,859.85)	\$ -	\$ -	\$ -	



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
COMMUNITY DEVELOPMENT FUND 26									
REVENUES									
26-3991-000-00	FUND BALANCE	9,203.00	9,900.00	-	9,900.00	10,890.00	10,644.00	10,644.00	7.52%
TOTAL REVENUES		\$ 9,203.00	\$ 9,900.00	\$ -	\$ 9,900.00	\$ 10,890.00	\$ 10,644.00	\$ 10,644.00	7.52%
EXPENDITURES									
26-4930-183-01	RETIREE INSURANCE	9,203.00	9,900.00	9,900.00	-	10,890.00	10,644.00	10,644.00	7.52%
TOTAL EXPENDITURES		\$ 9,203.00	\$ 9,900.00	\$ 9,900.00	\$ -	\$ 10,890.00	\$ 10,644.00	\$ 10,644.00	7.52%
FUND TOTAL COMMUNITY DEV FUND 26		\$ -	\$ -	\$ (9,900.00)	\$ 9,900.00	\$ -	\$ -	\$ -	



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
LAW ENFORCEMENT FUND 27									
REVENUES									
27-3431-890-16	FEDERAL FORFEITURES	10,000.00	10,000.00	-	10,000.00	10,000.00	10,000.00	10,000.00	0.00%
27-3991-000-00	FUND BALANCE	20,000.00	20,000.00	-	20,000.00	20,000.00	20,000.00	20,000.00	0.00%
TOTAL REVENUES		\$ 30,000.00	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	0.00%
EXPENDITURES									
27-4310-550-00	CAPITAL OUTLAY EQUIPMENT	30,000.00	30,000.00	26,184.43	3,815.57	30,000.00	30,000.00	30,000.00	0.00%
TOTAL EXPENDITURES		\$ 30,000.00	\$ 30,000.00	\$ 26,184.43	\$ 3,815.57	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	0.00%
FUND TOTAL LAW ENFORCEMENT FUND 27		\$ -	\$ -	\$ (26,184.43)	\$ 26,184.43	\$ -	\$ -	\$ -	



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
CONSERVATION PRESERVATION RECREATION FUND 28									
REVENUES									
28-3612-000-00	DUKE ENERGY	9,828.00	-	-	-	-	-	-	
28-3981-000-11	TRANSFER FROM GENERAL FUND	500,000.00	500,000.00	500,000.00	-	500,000.00	500,000.00	500,000.00	0.00%
TOTAL REVENUES		\$ 509,828.00	\$ 500,000.00	\$ 500,000.00	\$ -	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	0.00%
EXPENDITURES									
28-4960-693-00	CONSERVATION/PRESERVATION/REC	188,759.99	500,000.00	-	500,000.00	500,000.00	216,300.00	216,300.00	-56.74%
28-4960-693-04	GREENWAY PROJECT	69,500.00	-	-	-	-	-	-	
28-4960-693-14	MARK WATSON PARK	4,282.00	-	-	-	-	-	-	
28-4960-693-15	CASHIERS RECREATION	-	-	-	-	-	-	-	
28-4960-693-16	FREEDOM PARK	3,718.00	-	-	-	-	-	-	
28-4960-693-17	RECREATION IMPROVEMENTS	-	-	-	-	-	-	-	
28-9830-000-45	TRANSFERS TO RECREATION	243,568.01	-	-	-	-	283,700.00	283,700.00	
TOTAL EXPENDITURES		\$ 509,828.00	\$ 500,000.00	\$ -	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	0.00%
FUND TOTAL CONS PRES REC FUND 28									
		\$ -	\$ -	\$ 500,000.00	\$ (500,000.00)	\$ -	\$ -	\$ -	



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
FIRE TAX FUND 29									
REVENUES									
29-3181-110-71	CASHIERS PRIOR YEAR TAX	11,250.00	10,500.00	8,450.07	2,049.93	10,500.00	10,500.00	10,500.00	0.00%
29-3181-110-72	HIGHLANDS PRIOR YEAR TA	500.00	500.00	152.40	347.60	500.00	500.00	500.00	0.00%
29-3182-110-01	FIRE TAX-CASHIERS	1,109,248.00	1,159,561.00	1,110,687.68	48,873.32	1,164,109.00	1,164,109.00	1,116,204.00	-3.74%
29-3182-110-02	FIRE TAX-HIGHLANDS	69,000.00	69,000.00	68,302.67	697.33	69,505.00	69,505.00	69,505.00	0.73%
29-3182-110-03	CASHIERS NCVTS FIRE TAX	12,115.00	9,000.00	11,263.50	(2,263.50)	12,115.00	12,115.00	12,115.00	34.61%
29-3182-110-04	HIGHLANDS NCVTS FIRE TA	190.00	150.00	106.10	43.90	160.00	160.00	160.00	6.67%
29-3182-175-00	CASHIERS PENALTY & INTE	3,500.00	3,500.00	2,885.03	614.97	3,500.00	3,500.00	3,500.00	0.00%
29-3182-175-01	HIGHLANDS PENALTY & INT	160.00	150.00	97.45	52.55	150.00	150.00	150.00	0.00%
TOTAL REVENUES		\$ 1,205,963.00	\$ 1,252,361.00	\$ 1,201,944.90	\$ 50,416.10	\$ 1,260,539.00	\$ 1,260,539.00	\$ 1,212,634.00	-3.17%
EXPENDITURES									
29-4340-490-01	CASHIERS-GLENNVILLE FIRE	1,113,713.00	1,159,561.00	1,062,930.88	96,630.12	1,190,224.00	1,204,561.00	1,156,816.00	-0.24%
29-4340-490-02	HIGHLANDS FIRE	50,000.00	50,000.00	45,833.37	4,166.63	50,000.00	50,000.00	50,000.00	0.00%
29-4340-990-00	DESIGNATED FOR FUTURE	42,250.00	42,800.00	-	42,800.00	20,315.00	5,978.00	5,818.00	-86.41%
TOTAL EXPENDITURES		\$ 1,205,963.00	\$ 1,252,361.00	\$ 1,108,764.25	\$ 143,596.75	\$ 1,260,539.00	\$ 1,260,539.00	\$ 1,212,634.00	-3.17%
FUND TOTAL FIRE TAX FUND 29		\$ -	\$ -	\$ 93,180.65	\$ (93,180.65)	\$ -	\$ -	\$ -	



**JACKSON COUNTY APPROVED BUDGET
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Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
DEBT SERVICE FUND 30									
REVENUES									
30-3981-000-11	TRANSFER FROM GENERAL FUND	3,469,840.00	3,999,684.00	3,137,939.82	861,744.18	3,929,531.00	3,929,531.00	3,929,531.00	-1.75%
TOTAL REVENUES		\$ 3,469,840.00	\$ 3,999,684.00	\$ 3,137,939.82	\$ 861,744.18	\$ 3,929,531.00	\$ 3,929,531.00	\$ 3,929,531.00	-1.75%
GENERAL COUNTY DEBT									
30-9100-715-10	CASHIERS LIB PRINCIPAL	263,989.00	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 PRINCIPAL	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 PRINCIPAL	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 PRINCIPAL	686,364.00	686,364.00	686,363.06	0.94	686,364.00	686,364.00	686,364.00	0.00%
30-9100-725-10	CASHIERS LIBRARY INTEREST	24,235.00	18,532.00	9,978.76	8,553.24	12,830.00	12,830.00	12,830.00	-30.77%
30-9100-725-11	CASHIERS/WEBSTER SITE INTEREST	60,602.00	50,906.00	26,664.83	24,241.17	41,210.00	41,210.00	41,210.00	-19.05%
30-9100-725-12	AGING FACILITY INTEREST	45,763.00	39,451.00	20,514.37	18,936.63	33,139.00	33,139.00	33,139.00	-16.00%
30-9100-725-13	JACKSON LIBRARY/SCC INTEREST	140,997.00	123,906.00	123,905.69	0.31	106,816.00	106,816.00	106,816.00	-13.79%
TOTAL GENERAL COUNTY DEBT		\$ 1,942,771.00	\$ 1,903,969.00	\$ 1,359,831.00	\$ 544,138.00	\$ 1,865,169.00	\$ 1,865,169.00	\$ 1,865,169.00	-2.04%
SCHOOL DEBT									
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 PRINCIPAL	369,838.00	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-PRINCIPAL	666,667.00	666,667.00	666,666.66	0.34	666,667.00	666,667.00	666,667.00	0.00%
30-9100-715-15	SCHOOL MAINT-QZAB PRINCIPAL	-	600,000.00	600,000.00	-	600,000.00	600,000.00	600,000.00	0.00%
30-9100-725-07	FAIRVIEW K INTEREST	29,782.00	25,017.00	13,103.74	11,913.26	20,252.00	20,252.00	20,252.00	-19.05%
30-9100-725-09	SMH#4/CASHIERS LIB INTEREST	33,952.00	25,963.00	13,979.85	11,983.15	17,975.00	17,975.00	17,975.00	-30.77%
30-9100-725-14	SMH GYM, FINE ARTS, BR-INTEREST	209,250.00	190,650.00	190,650.00	-	172,050.00	172,050.00	172,050.00	-9.76%
TOTAL SCHOOL DEBT		\$ 1,527,069.00	\$ 2,095,715.00	\$ 1,778,108.82	\$ 317,606.18	\$ 2,064,362.00	\$ 2,064,362.00	\$ 2,064,362.00	-1.50%
TOTAL DEBT EXPENDITURES		\$ 3,469,840.00	\$ 3,999,684.00	\$ 3,137,939.82	\$ 861,744.18	\$ 3,929,531.00	\$ 3,929,531.00	\$ 3,929,531.00	-1.75%
FUND TOTAL DEBT SERVICE FUND 30		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



**JACKSON COUNTY APPROVED BUDGET
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Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
ECONOMIC DEVELOPMENT REVOLVING LOAN FUND 42									
REVENUES									
42-3490-360-02	BALSAMWEST PRINCIPAL	2,063.00	1,801.00	412.50	1,388.50	516.00	516.00	516.00	-71.35%
42-3494-360-01	540 BROADCASTING INTEREST	1,590.00	1,332.00	-	1,332.00	1,070.00	1,070.00	-	-100.00%
42-3494-360-02	540 BROADCASTING PRINCIPAL	14,350.00	13,019.00	10,705.41	2,313.59	13,281.00	13,281.00	-	-100.00%
42-3831-491-00	INVESTMENT EARNINGS	500.00	500.00	993.86	(493.86)	1,200.00	1,200.00	1,200.00	140.00%
TOTAL REVENUES		\$ 18,503.00	\$ 16,652.00	\$ 12,111.77	\$ 4,540.23	\$ 16,067.00	\$ 16,067.00	\$ 1,716.00	-89.69%
EXPENDITURES									
42-4920-399-02	BALSAMWEST-TOWN OF SYLVA	1,032.00	1,032.00	-	1,032.00	258.00	258.00	258.00	-75.00%
42-4920-400-13	RESERVE FOR ECONOMIC DEV	17,471.00	15,620.00	-	15,620.00	15,809.00	15,809.00	1,458.00	-90.67%
TOTAL EXPENDITURES		\$ 18,503.00	\$ 16,652.00	\$ -	\$ 16,652.00	\$ 16,067.00	\$ 16,067.00	\$ 1,716.00	-89.69%
FUND TOTAL EC DEV REVOLVING LOAN FUND 42		\$ -	\$ -	\$ 12,111.77	\$ (12,111.77)	\$ -	\$ -	\$ -	



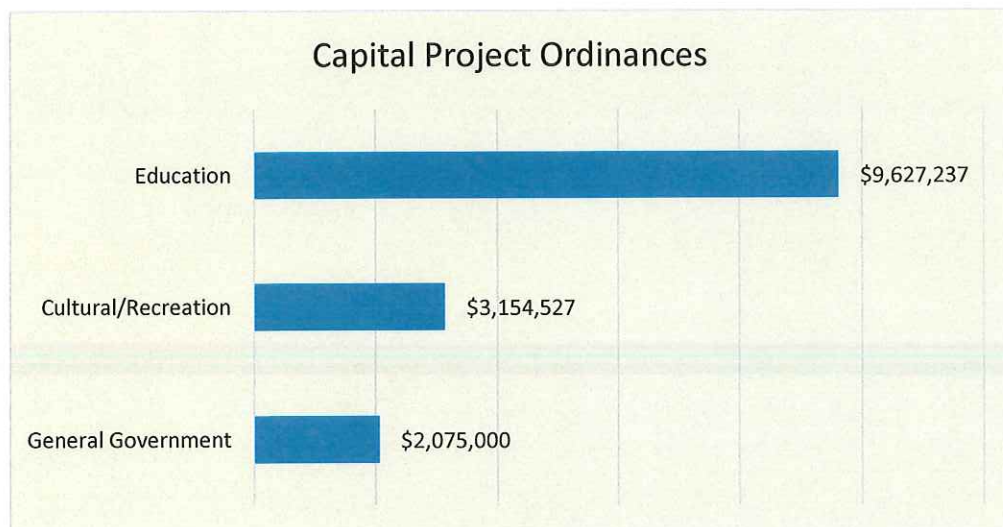
CAPITAL PROJECTS



CAPITAL PROJECT ORDINANCES

The following projects have been authorized by Capital Project Ordinances:

Skyland Services Center	2,075,000
Savannah Park	291,464
Greenways	1,937,063
WNC Outdoor Development	926,000
School Improvements	9,627,237
	<u>\$ 14,856,764</u>



CAPITAL PROJECTS FUND 44

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2018

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Skyland Services Center				
Architect Fees	\$ 72,000.00	\$ 44,965.24	\$ 16,000.00	\$ 60,965.24
Construction	1,345,684.00	\$ 5,141.52	1,192,741.81	1,197,883.33
Site Acquisition	408,625.00	\$ -	408,624.55	408,624.55
Furnishings	141,980.00	\$ -	72,125.63	72,125.63
Contingency	106,711.00	\$ -	-	-
Total Skyland Services Center	<u>\$ 2,075,000.00</u>	<u>\$ 50,106.76</u>	<u>\$ 1,689,491.99</u>	<u>\$ 1,739,598.75</u>
Cashiers Code Enforcment				
Construction	\$ 211,505.29	\$ 211,505.29	\$ -	\$ 211,505.29
Equipment	7,000.00	7,000.00	-	7,000.00
Total Cashiers Code Enforcement	<u>\$ 218,505.29</u>	<u>\$ 218,505.29</u>	<u>\$ -</u>	<u>\$ 218,505.29</u>
Total Expenditures:	<u>\$ 2,293,505.29</u>	<u>\$ 268,612.05</u>	<u>\$ 1,689,491.99</u>	<u>\$ 1,958,104.04</u>
Revenues over (under) expenditures	\$ (2,293,505.29)	\$ (268,612.05)	\$ (1,689,491.99)	\$ (1,958,104.04)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	\$ -	\$ -	\$ -	\$ -
Capital Reserve Fund	2,287,000.00	\$ 2,287,000.00	-	2,287,000.00
General Fund	6,505.29	6,505.29	-	6,505.29
Total Other financing sources:	<u>\$2,293,505.29</u>	<u>\$ 2,293,505.29</u>	<u>\$ -</u>	<u>\$ 2,293,505.29</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 2,024,893.24</u>	<u>\$ (1,689,491.99)</u>	<u>\$ 335,401.25</u>
Fund Balance beginning of year, July 1			<u>\$ 2,024,893.24</u>	
Fund Balance end of year, June 30			<u>\$ 335,401.25</u>	





RECREATION CENTER CONSTRUCTION FUND 45

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2018

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Fund Balance	\$ 47,895.97	\$ 47,895.97	\$ -	\$ 47,895.97
Total Revenues:	<u>\$ 47,895.97</u>	<u>\$ 47,895.97</u>	<u>\$ -</u>	<u>\$ 47,895.97</u>
Expenditures:				
Cultural and recreational:				
Parks				
Savannah Park				
Design/Oversight Fees	\$ 10,800.00	\$ 2,696.35	\$ 7,622.77	\$ 10,319.12
Construction	258,558.98	43,155.98	4,216.29	47,372.27
Contingency	22,105.00	-	-	-
Total Savannah Park	<u>\$ 291,463.98</u>	<u>\$ 45,852.33</u>	<u>\$ 11,839.06</u>	<u>\$ 57,691.39</u>
Total Expenditures:	<u>\$ 291,463.98</u>	<u>\$ 45,852.33</u>	<u>\$ 11,839.06</u>	<u>\$ 57,691.39</u>
Revenues over (under) expenditures	\$ (243,568.01)	\$ 2,043.64	\$ (11,839.06)	\$ (9,795.42)
Other financing sources:				
Operating transfers--in:				
General Fund	\$ -	\$ -	\$ -	\$ -
CPR Fund	243,568.01	243,568.01	-	243,568.01
	<u>\$ 243,568.01</u>	<u>\$ 243,568.01</u>	<u>\$ -</u>	<u>\$ 243,568.01</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 245,611.65</u>	<u>\$ (11,839.06)</u>	<u>\$ 233,772.59</u>
Fund Balance beginning of year, July 1			<u>\$ 245,611.65</u>	
Fund Balance end of year, June 30			<u>\$ 233,772.59</u>	

SAVANNAH PARK COMBINED BOUNDARY AND CONCEPTUAL SITE PLAN

PROJECT DESCRIPTION

1. PROJECT TITLE: SAVANNAH PARK
2. TOTAL ACREAGE: 2.1 ACRES
3. DEED BOOK 1576, PAGE 062, RECORDED 5-25-2007
4. DATE PREPARED: 4-18-16

Callaway Forest Preserve			Callaway Forest Preserve		
Corner	Bearing	Distance	Corner	Bearing	Distance
1	N 25° 57' 00" E	34.47'	1	N 25° 57' 00" E	34.47'
2	N 69° 22' 30" W	38.42'	2	N 69° 22' 30" W	38.42'
3	S 25° 17' 00" E	31.43'	3	S 25° 17' 00" E	31.43'
4	S 25° 17' 00" E	31.43'	4	S 25° 17' 00" E	31.43'
5	S 25° 17' 00" E	31.43'	5	S 25° 17' 00" E	31.43'
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7	S 25° 17' 00" E	31.43'	7	S 25° 17' 00" E	31.43'
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80	S 25° 17' 00" E	31.43'	80	S 25° 17' 00" E	31.43'
81	S 25° 17' 00" E	31.43'	81	S 25° 17' 00" E	31.43'
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(RESIDENTIAL/AGRICULTURE)

Gay Road
NCSR 1308
Right of Way Varies

- Midleton -
Deed Book 1576, Page 062
Recorded 5-25-2007

Correction of road to property line

GAY ROAD

ENTRANCE

Parking

Walking Trail

Swings

Playground

Picnic Shelter

Open Space

Bathrooms

Native Trail

Riparian Planting

MEADOW

ACCESS

Buchanan -
Deed Book 1576, Page 062
Recorded 5-25-2007

Sanctuary Creek

Sanctuary Creek

Sanctuary Creek

Sanctuary Creek

Sanctuary Creek

Sanctuary Creek

Sanctuary Creek

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Sanctuary Creek

LEGEND

- PARK BOUNDARY (2.1 ACRES)
- EXISTING FACILITIES
- PARTY REQUEST
- EASEMENT (ELECTRIC)
- EASEMENT (SEPTIC)

Graphic Scale
0 10 20 30 Feet

North Arrow

GD 1000
JMD 8/1/2011

GREENWAY PROJECT FUND 47

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2018

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
NC Department of Transportation	\$ -	\$ -	\$ -	\$ -
Duke Energy	\$ 219,750.00	219,742.22		219,742.22
PARTF Grant	\$ 435,000.00	435,000.00	\$ -	\$ 435,000.00
Total Revenues:	<u>\$ 654,750.00</u>	<u>\$ 654,742.22</u>	<u>\$ -</u>	<u>\$ 654,742.22</u>
Expenditures:				
Engineering-Const Mgt	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
Engineering Fees	88,415.00	80,663.00	2,000.00	82,663.00
Construction Cost-Trails	369,208.00	345,556.42	47.00	345,603.42
Construction Cost-Pedestrian Bridge	304,000.00	304,000.00		304,000.00
Construction Cost-Bridge Installation	1,119,700.00	1,003,481.25		1,003,481.25
Construction-Utility Relocation	48,740.00	48,738.78		48,738.78
Contingency	-	-	-	-
Total Expenditures:	<u>\$ 1,937,063.00</u>	<u>\$ 1,789,439.45</u>	<u>\$ 2,047.00</u>	<u>\$ 1,791,486.45</u>
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (1,134,697.23)	\$ (2,047.00)	\$ (1,136,744.23)
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	<u>1,282,313.00</u>	<u>1,282,313.00</u>	<u>-</u>	<u>1,282,313.00</u>
Total Other financing sources:	<u>\$1,282,313.00</u>	<u>\$ 1,282,313.00</u>	<u>\$ -</u>	<u>\$ 1,282,313.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 147,615.77</u>	<u>\$ (2,047.00)</u>	<u>\$ 145,568.77</u>
Fund Balance beginning of year, July 1			<u>\$ 147,615.77</u>	
Fund Balance end of year, June 30			<u>\$ 145,568.77</u>	



GREENWAY BRIDGE



WNC OUTDOOR DEVELOPMENT PROJECT FUND 48

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2018

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Appalachain Regional Commission	\$ 300,000.00	\$ -	\$ -	\$ -
Golden Leaf Foundation	\$ 50,000.00	-	-	-
NC Utility Fund	\$ 50,000.00	-	\$ -	-
Total Revenues:	<u>\$ 400,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Consulting/Professional	\$ 5,000.00	\$ -	\$ -	\$ -
Construction-Utility Extension	847,000.00	-	-	-
Site Preparation	<u>74,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:	<u>\$ 926,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues over (under) expenditures	\$ (526,000.00)	\$ -	\$ -	\$ -
Other financing sources:				
Operating transfers--in:				
General Fund	\$ 395,000.00	\$ -	\$ -	\$ -
Economic Dev Fund 23	100,000.00	-	-	-
Economic Dev Fund 64	<u>31,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other financing sources:	<u>\$526,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance beginning of year, July 1			<u>\$ -</u>	
Fund Balance end of year, June 30			<u>\$ -</u>	

SCHOOL IMPROVEMENT FUND 49

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2018

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ 1,500.00	\$ 246.88	\$ 557.24	\$ 804.12
Total Revenues:	<u>\$ 1,500.00</u>	<u>\$ 246.88</u>	<u>\$ 557.24</u>	<u>\$ 804.12</u>
Expenditures:				
Blue Ridge	\$ 1,826,959.15	\$ 71,370.36	\$ 576,949.43	\$ 648,319.79
Fairview Elementary School	1,394,759.72	57,727.96	441,516.56	499,244.52
Smoky Mountain High	3,769,486.96	1,458,272.56	957,511.03	2,415,783.59
Cullowhee Valley	1,373,615.33	38,000.00	179,503.00	217,503.00
Scotts Creek	20,742.60	3,025.00	-	3,025.00
Smokey Mountain Elementary	1,241,673.24	494,016.00	2,925.00	496,941.00
Bus Garage	-	-	-	-
Testing, Fees, Contingency	1,500.00	-	-	-
Emergency Reserve	-	-	-	-
Total Expenditures:	<u>\$ 9,628,737.00</u>	<u>\$ 2,122,411.88</u>	<u>\$ 2,158,405.02</u>	<u>\$ 4,280,816.90</u>
Revenues over (under) expenditures	\$ (9,627,237.00)	\$ (2,122,165.00)	\$ (2,157,847.78)	\$ (4,280,012.78)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	\$ 9,000,000.00	\$ 9,000,000.00	\$ -	\$ 9,000,000.00
School Capital Reserve	\$ 627,237.00	\$ -	\$ 627,237.00	\$ 627,237.00
General Fund	-	2,050,000.00	-	2,050,000.00
Operating transfers--out				
General Fund	-	(2,050,000.00)	-	(2,050,000.00)
Total Other financing sources:	<u>\$ 9,627,237.00</u>	<u>\$ 9,000,000.00</u>	<u>\$ 627,237.00</u>	<u>\$ 9,627,237.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 6,877,835.00</u>	<u>\$ (1,530,610.78)</u>	<u>\$ 5,347,224.22</u>
Fund Balance beginning of year, July 1			<u>\$ 6,877,835.00</u>	
Fund Balance end of year, June 30			<u>\$ 5,347,224.22</u>	



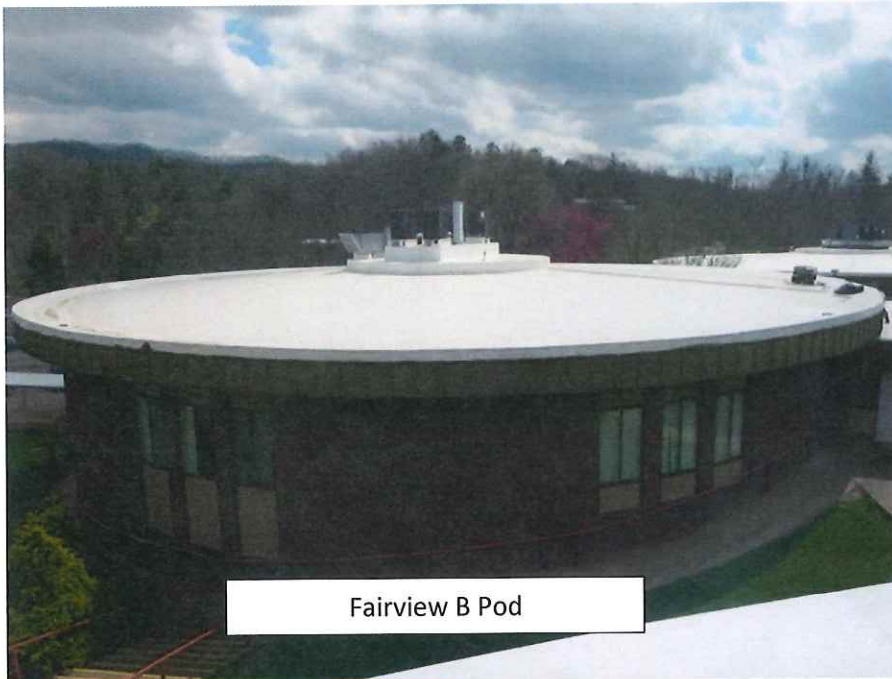
Blue Ridge AC Units



SCHOOL IMPROVEMENT PROJECTS UNDERWAY



Blue Ridge Media



Fairview B Pod



Fairview_C Pod



Fairview Gym



New Chiller at Cullowhee Valley School



ENTERPRISE FUNDS

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



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
ECONOMIC DEVELOPMENT FUND 64									
REVENUES									
64-3492-360-01	540 BROADCASTING INTEREST	2,156.00	1,807.00	-	1,807.00	1,450.00	1,450.00	1,450.00	-19.76%
64-3492-360-02	540 BROADCASTING PRINCIPAL	19,460.00	17,654.00	14,519.46	3,134.54	18,010.00	18,010.00	18,010.00	2.02%
64-3492-860-01	RENTS-SUNRISE SUN-RIP TOM	21,090.00	21,090.00	21,090.00	-	21,090.00	21,090.00	21,090.00	0.00%
64-3492-860-08	RENTS-CONSOLIDATED METCO	48,000.00	48,000.00	46,000.00	2,000.00	66,000.00	66,000.00	66,000.00	37.50%
64-3492-860-09	RENTS-THOMAS VALLEY GROWERS	-	15,000.00	-	15,000.00	15,000.00	15,000.00	15,000.00	0.00%
TOTAL REVENUES		\$ 90,706.00	\$ 103,551.00	\$ 81,609.46	\$ 21,941.54	\$ 121,550.00	\$ 121,550.00	\$ 121,550.00	17.38%
EXPENDITURES									
64-4920-331-00	UTILITIES	1,750.00	1,500.00	664.18	835.82	1,500.00	1,500.00	1,500.00	0.00%
64-4920-351-00	REPAIRS & MAINTENANCE	68,956.00	82,051.00	-	82,051.00	100,050.00	100,050.00	100,050.00	21.94%
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%
TOTAL EXPENDITURES		\$ 90,706.00	\$ 103,551.00	\$ 20,664.18	\$ 82,886.82	\$ 121,550.00	\$ 121,550.00	\$ 121,550.00	17.38%
FUND TOTAL ECONOMIC DEV FUND 64		\$ -	\$ -	\$ 60,945.28	\$ (60,945.28)	\$ -	\$ -	\$ -	



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
SOLID WASTE FUND 65									
REVENUES									
65-3472-410-00	SOLID WASTE FEES-CURRENT	1,815,000.00	1,914,000.00	1,768,137.05	145,862.95	1,920,000.00	1,920,000.00	1,920,000.00	0.31%
65-3472-410-02	SOLID WASTE FEES-PRIOR	75,000.00	70,000.00	46,529.44	23,470.56	35,000.00	60,000.00	60,000.00	-14.29%
65-3472-410-03	C&D TIPPING FEES	639,000.00	600,000.00	473,200.57	126,799.43	620,000.00	620,000.00	620,000.00	3.33%
65-3472-410-04	MSW TIPPING FEES	577,650.00	615,000.00	503,381.42	111,618.58	680,000.00	680,000.00	680,000.00	10.57%
65-3472-410-05	PRIVATE HAULER PERMIT FEES	2,100.00	1,800.00	2,700.00	(900.00)	2,100.00	2,550.00	2,550.00	41.67%
65-3472-410-06	LCID TIPPING FEES	27,500.00	40,000.00	19,765.50	20,234.50	40,000.00	40,000.00	40,000.00	0.00%
65-3472-410-07	C&D TIPPING FEE-CASHIERS	53,550.00	48,000.00	49,328.00	(1,328.00)	65,000.00	65,000.00	65,000.00	35.42%
65-3472-410-08	MSW TIPPING FEE-CASHIERS	9,259.00	15,000.00	6,452.48	8,547.52	15,000.00	15,000.00	15,000.00	0.00%
65-3472-410-09	NC SOLID WASTE DISPOSAL	32,000.00	30,000.00	17,226.53	12,773.47	32,000.00	32,000.00	32,000.00	6.67%
65-3472-420-00	SCRAP TIRE FEE	52,000.00	52,000.00	30,033.02	21,966.98	55,000.00	55,000.00	55,000.00	5.77%
65-3472-420-01	WHITE GOODS TAX	10,500.00	10,000.00	19,288.13	(9,288.13)	8,500.00	10,000.00	10,000.00	0.00%
65-3472-420-04	ELECTRONICS TAX	3,900.00	3,100.00	3,398.01	(298.01)	3,400.00	3,400.00	3,400.00	9.68%
65-3472-420-05	COMM WASTE REDUCTION AN	-	5,400.00	4,829.93	570.07	-	-	-	-100.00%
65-3472-491-00	INVESTMENT EARNINGS	1,500.00	-	465.94	(465.94)	500.00	802.00	802.00	4.35%
65-3472-494-01	LANDFILL INTEREST	25,000.00	23,000.00	15,609.86	7,390.14	24,000.00	24,000.00	24,000.00	0.00%
65-3472-530-01	SALE OF MULCH	5,630.00	5,000.00	4,001.00	999.00	4,000.00	5,000.00	5,000.00	0.00%
65-3472-530-02	SALE OF RECYCLED MATERIALS	100,799.00	95,000.00	54,893.41	40,106.59	60,000.00	60,000.00	60,000.00	-36.84%
65-3472-530-03	SALE OF RECYCLED METAL	57,561.00	42,500.00	56,447.74	(13,947.74)	60,000.00	60,000.00	60,000.00	41.18%
65-3991-000-00	FUND BALANCE	-	281,944.00	-	281,944.00	198,094.00	198,094.00	198,094.00	-29.74%
TOTAL REVENUES		\$ 3,487,949.00	\$ 3,851,744.00	\$ 3,075,688.03	\$ 776,055.97	\$ 3,822,594.00	\$ 3,850,846.00	\$ 3,850,846.00	-0.02%
TRANSFER STATION									
65-4720-121-00	SALARIES & WAGES	261,926.00	264,988.00	215,459.43	49,528.57	270,485.00	293,442.00	293,442.00	10.74%
65-4720-121-02	SALARIES & WAGES-OVERTI	-	-	191.88	(191.88)	-	-	-	-
65-4720-126-00	PART-TIME WAGES	-	-	-	-	-	12,000.00	12,000.00	-
65-4720-181-00	SOCIAL SECURITY CONTRIB	16,247.00	16,429.00	13,351.59	3,077.41	16,770.00	18,937.00	18,937.00	15.27%
65-4720-182-00	RETIREMENT EXPENSE	20,318.00	20,086.00	16,346.36	3,739.64	20,503.00	22,977.00	22,977.00	14.39%
65-4720-183-00	HOSPITALIZATION INSURANCE	57,805.00	60,885.00	50,368.81	10,516.19	65,461.00	76,105.00	76,105.00	25.00%
65-4720-183-01	RETIREE INSURANCE	13,521.00	14,859.00	14,859.00	-	10,230.00	10,230.00	10,230.00	-31.15%
65-4720-185-00	UNEMPLOYMENT INSURANCE	1,817.00	1,421.00	1,488.78	(67.78)	1,421.00	1,924.00	1,924.00	35.40%
65-4720-186-00	WORKMAN'S COMPENSATION	6,264.00	6,655.00	6,655.00	-	7,321.00	7,321.00	7,321.00	10.01%
65-4720-187-00	MEDICARE TAX	3,798.00	3,842.00	3,122.28	719.72	3,922.00	4,429.00	4,429.00	15.28%
65-4720-213-00	UNIFORMS	2,792.00	2,700.00	2,262.81	437.19	2,700.00	2,700.00	2,700.00	0.00%
65-4720-250-00	VEHICLE SUPPLIES	15,000.00	15,000.00	11,243.22	3,756.78	12,000.00	12,000.00	12,000.00	-20.00%
65-4720-260-00	OFFICE SUPPLIES AND MATERIALS	6,425.00	6,000.00	6,693.47	(693.47)	7,500.00	7,500.00	7,500.00	25.00%



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
65-4720-311-00	TRAVEL	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
65-4720-321-00	TELEPHONE CHARGES	11,000.00	10,000.00	10,226.85	(226.85)	11,500.00	11,500.00	11,500.00	15.00%
65-4720-325-00	POSTAGE	9,500.00	10,000.00	8,604.22	1,395.78	10,000.00	10,000.00	10,000.00	0.00%
65-4720-331-00	UTILITIES	30,000.00	32,000.00	24,154.34	7,845.66	32,000.00	30,000.00	30,000.00	-6.25%
65-4720-340-00	CLOSURE & POST-CLOSURE	18,000.00	18,013.00	5,221.41	12,341.59	15,000.00	15,000.00	15,000.00	-16.73%
65-4720-340-01	NCDENR PERMIT FEES	2,350.00	2,350.00	2,350.00	-	2,350.00	2,350.00	2,350.00	0.00%
65-4720-352-00	REPAIRS & MAINT EQUIPMENT	30,000.00	35,000.00	27,954.69	7,045.31	40,000.00	35,000.00	35,000.00	0.00%
65-4720-353-00	REPAIRS & MAINTENANCE-F	35,000.00	90,000.00	53,672.24	34,147.76	60,000.00	60,000.00	60,000.00	-33.33%
65-4720-393-00	CONTRACTED SERVICES	16,000.00	20,000.00	12,593.91	7,406.09	70,000.00	70,000.00	70,000.00	250.00%
65-4720-393-04	CONTRACTED SERV/BRUSH G	24,000.00	28,000.00	19,349.80	-	32,000.00	32,000.00	32,000.00	14.29%
65-4720-395-00	OPERATOR CERTIFICATION	2,500.00	2,500.00	75.00	2,425.00	1,500.00	1,500.00	1,500.00	-40.00%
65-4720-439-00	EQUIPMENT LEASE	23,027.00	23,027.00	23,026.56	0.44	26,592.00	26,592.00	26,592.00	15.48%
65-4720-440-02	TIRE DISPOSAL COST	50,800.00	48,000.00	48,512.90	(1,240.28)	55,000.00	55,000.00	55,000.00	14.58%
65-4720-440-03	ELECTRONIC RECYCLING COS	18,000.00	40,000.00	11,981.73	28,018.27	35,000.00	30,000.00	30,000.00	-25.00%
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-EQUIPMENT	17,626.00	6,800.00	24,998.54	(18,198.54)	109,000.00	109,000.00	109,000.00	1502.94%
65-4720-550-02	CAPITAL OUTLAY PROPERTY	-	-	14,066.08	(14,066.08)	5,000.00	5,000.00	5,000.00	0.00%
65-4720-580-03	SCALES REPAIRS	3,500.00	5,000.00	2,955.00	2,045.00	76,000.00	75,000.00	75,000.00	0.00%
65-4720-699-03	RECYCLING TRANSPORT FEE	75,000.00	75,000.00	56,700.00	18,300.00	1,007,755.00	1,046,007.00	1,046,007.00	20.64%
TOTAL TRANSFER STATION		\$ 780,716.00	\$ 867,055.00	\$ 690,985.90	\$ 164,061.52	\$ 1,007,755.00	\$ 1,046,007.00	\$ 1,046,007.00	20.64%
SRC OPERATIONS									
65-4721-260-00	OFFICE SUPPLIES AND MATERIALS	4,000.00	3,000.00	3,150.08	(150.08)	2,500.00	2,500.00	2,500.00	-16.67%
65-4721-353-00	REPAIRS & MAINT FACILIT	43,190.00	275,000.00	1,833.12	273,166.88	75,000.00	75,000.00	75,000.00	-72.73%
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	-	-	-	-	-	-	0.00%
65-4721-411-02	TUCKASEGEE LEASE	975.00	1,000.00	955.00	45.00	1,000.00	1,000.00	1,000.00	0.00%
65-4721-430-00	GDS EQUIPMENT LEASE	96,456.00	96,456.00	81,478.06	-	100,000.00	100,000.00	100,000.00	3.67%
65-4721-699-00	GDS SERVICE CONTRACT	794,945.00	868,000.00	670,223.56	-	868,000.00	868,000.00	868,000.00	0.00%
65-4721-699-02	MSW TIPPING FEES	721,800.00	715,000.00	580,336.11	-	725,000.00	715,000.00	715,000.00	0.00%
65-4721-699-03	MSW TRANSPORT FEES	672,200.00	665,000.00	561,337.00	(19,717.00)	680,000.00	680,000.00	680,000.00	2.26%
65-4721-699-04	CONTRACTED SERVICE-TOIL	6,500.00	6,500.00	5,333.89	1,166.11	6,500.00	6,500.00	6,500.00	0.00%
65-4721-699-06	MISC CONTRACTED SERVICE	2,520.00	1,500.00	1,749.80	(249.80)	2,000.00	2,000.00	2,000.00	33.33%
TOTAL SRC OPERATIONS		\$ 2,356,086.00	\$ 2,643,456.00	\$ 1,917,396.62	\$ 255,261.11	\$ 2,472,000.00	\$ 2,462,000.00	\$ 2,462,000.00	-6.86%
DILLSBORO LANDFILL MONITORING									
65-4722-595-00	LANDFILL GAS MONITORING	6,410.00	8,926.00	10,159.99	(3,880.06)	9,472.00	9,472.00	9,472.00	6.12%
65-4722-595-01	WATER QUALITY MONITORIN	47,077.00	42,395.00	22,439.92	(130.00)	49,015.00	49,015.00	49,015.00	15.62%
65-4722-595-02	GROUNDWATER INVESTIGATI	8,188.00	-	-	-	-	-	-	-
TOTAL DILLSBORO LANDFILL MONITORING		\$ 61,675.00	\$ 51,321.00	\$ 32,599.91	\$ (4,010.06)	\$ 58,487.00	\$ 58,487.00	\$ 58,487.00	13.96%



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

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MISC SOLID WASTE MGT TASKS									
65-4724-399-01	CONSULTING & ENGINEERING	9,000.00	15,000.00	7,292.50	7,707.50	15,000.00	15,000.00	15,000.00	0.00%
TOTAL MISC SOLID WASTE TASKS		\$ 9,000.00	\$ 15,000.00	\$ 7,292.50	\$ 7,707.50	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	0.00%
DEBT SERVICE									
65-9100-710-00	PRINCIPAL PAYMENT	234,601.00	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	45,871.00	40,311.00	40,310.25	0.75	34,751.00	34,751.00	34,751.00	-13.79%
TOTAL DEBT SERVICE		\$ 280,472.00	\$ 274,912.00	\$ 274,910.87	\$ 1.13	\$ 269,352.00	\$ 269,352.00	\$ 269,352.00	-2.02%
DEPARTMENT TOTAL EXPENSE		\$ 3,487,949.00	\$ 3,851,744.00	\$ 2,923,185.80	\$ 423,021.20	\$ 3,822,594.00	\$ 3,850,846.00	\$ 3,850,846.00	-0.02%
FUND TOTAL SOLID WASTE FUND 65		\$ -	\$ -	\$ 152,502.23	\$ 353,034.77	\$ -	\$ -	\$ -	

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.





JACKSON COUNTY
GREEN ENERGY PARK





GREEN ENERGY GALLERY



FRESHLY FIRED POTS



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
GREEN ENERGY FUND 66									
REVENUES									
66-3472-330-00	GENERAL FUND CONTRIBUTION	178,461.00	178,461.00	178,461.00	-	178,461.00	178,461.00	178,461.00	0.00%
66-3472-360-08	Z.SMITH REYNOLDS FOUNDATION	2,500.00	-	-	-	-	-	-	-100.00%
66-3472-360-09	THE COMMUNITY FOUNDATION	-	10,000.00	10,000.00	-	-	-	-	-100.00%
66-3834-410-00	RENTS	7,000.00	7,000.00	11,050.00	(4,050.00)	12,458.00	12,458.00	12,458.00	77.97%
66-3834-530-02	GALLERY COMMISSION	2,000.00	2,000.00	1,366.50	633.50	2,000.00	2,000.00	2,000.00	0.00%
66-3834-840-00	DONATIONS	500.00	278.00	190.62	87.38	500.00	500.00	500.00	79.86%
66-3834-850-00	INSURANCE SETTLEMENTS	1,915.00	-	-	-	-	-	-	-
66-3834-890-01	REGISTRATION FEES	12,500.00	5,500.00	15,979.75	(10,479.75)	10,000.00	10,000.00	10,000.00	81.82%
TOTAL REVENUES		\$ 204,876.00	\$ 203,239.00	\$ 217,047.87	\$ (13,808.87)	\$ 203,419.00	\$ 203,419.00	\$ 203,419.00	
EXPENDITURES									
66-4723-121-00	SALARIES & WAGES	107,369.00	100,769.00	85,373.82	15,395.18	102,771.00	102,771.00	102,771.00	1.99%
66-4723-181-00	SOCIAL SECURITY CONTRIB	6,297.00	6,248.00	4,934.22	1,313.78	6,372.00	6,372.00	6,372.00	1.98%
66-4723-182-00	RETIREMENT EXPENSE	7,892.00	7,638.00	6,471.34	1,166.66	7,790.00	8,047.00	8,047.00	5.35%
66-4723-183-00	HOSPITALIZATION INSURANCE	9,557.00	9,900.00	8,376.94	1,523.06	10,644.00	10,644.00	10,644.00	7.52%
66-4723-185-00	UNEMPLOYMENT INSURANCE	523.00	462.00	327.32	134.68	462.00	462.00	462.00	0.00%
66-4723-186-00	WORKMAN'S COMPENSATION	1,861.00	2,036.00	2,036.00	-	2,240.00	2,240.00	2,240.00	10.02%
66-4723-187-00	MEDICARE TAX	1,473.00	1,461.00	1,154.16	306.84	1,490.00	1,490.00	1,490.00	1.98%
66-4723-260-00	OFFICE SUPPLIES	2,547.00	2,500.00	3,340.63	(840.63)	2,500.00	2,500.00	2,500.00	0.00%
66-4723-260-01	CLASS SUPPLIES	9,108.00	10,000.00	7,393.72	2,606.28	10,000.00	9,743.00	9,743.00	-2.57%
66-4723-260-02	GREENHOUSE SUPPLIES	448.00	-	-	-	-	-	-	-
66-4723-260-03	BLACKSMITH SUPPLIES	544.00	2,000.00	1,620.28	379.72	2,000.00	2,000.00	2,000.00	0.00%
66-4723-311-00	TRAVEL	857.00	2,000.00	1,407.04	592.96	3,000.00	3,000.00	3,000.00	50.00%
66-4723-321-00	TELEPHONE	1,830.00	1,500.00	1,739.47	(239.47)	1,500.00	1,500.00	1,500.00	0.00%
66-4723-325-00	POSTAGE	176.00	200.00	570.45	(370.45)	350.00	350.00	350.00	75.00%
66-4723-331-00	UTILITIES	8,781.00	7,000.00	8,780.31	(1,780.31)	8,000.00	8,000.00	8,000.00	14.29%
66-4723-340-00	ADVERTISING & PRINTING	3,655.00	5,000.00	4,089.45	910.55	8,000.00	8,000.00	8,000.00	60.00%
66-4723-351-00	REPAIRS & MAINT-BUILDIN	1,088.00	1,000.00	1,595.70	(595.70)	1,000.00	1,000.00	1,000.00	0.00%
66-4723-352-00	REPAIRS & MAINT EQUIPMENT	1,200.00	-	1,956.50	(1,956.50)	-	-	-	#DIV/0!
66-4723-352-01	REPAIRS & MAINT GAS SYS	3,843.00	3,000.00	4,438.79	(1,438.79)	4,000.00	4,000.00	4,000.00	33.33%
66-4723-352-02	REPAIRS & MAINT-GLASS S	2,812.00	8,000.00	5,418.39	1,841.71	3,000.00	3,000.00	3,000.00	-62.50%
66-4723-352-03	REPAIRS & MAINT-METAL S	2,369.00	1,500.00	1,539.34	(39.34)	2,000.00	2,000.00	2,000.00	33.33%
66-4723-352-04	REPAIRS & MAINT-KILNS	-	2,000.00	2,173.83	(173.83)	1,500.00	1,500.00	1,500.00	-25.00%
66-4723-353-00	REPAIRS & MAINT-VEHICLE	165.00	499.00	12.12	486.88	250.00	250.00	250.00	-49.90%



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
66-4723-393-00	CONTRACTED SERVICES-GAS	6,100.00	5,700.00	1,600.00	(1,100.00)	5,700.00	5,700.00	5,700.00	0.00%
66-4723-393-01	CONTRACTED SERVICES-ELE	2,550.00	750.00	-	750.00	750.00	750.00	750.00	0.00%
66-4723-399-00	CONTRACTED SERVICES	8,893.00	15,726.00	14,829.00	897.00	11,000.00	11,000.00	11,000.00	-30.05%
66-4723-399-04	DISPOSAL FEES	365.00	1,000.00	461.86	538.14	750.00	750.00	750.00	-25.00%
66-4723-399-05	SPECIAL EVENTS	3,698.00	5,000.00	4,156.31	843.69	6,000.00	6,000.00	6,000.00	20.00%
66-4723-491-00	DUES & SUBSCRIPTIONS	425.00	350.00	120.00	230.00	350.00	350.00	350.00	0.00%
66-4723-699-00	CONTRACTED SERVICES-CNE	8,450.00	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 204,876.00	\$ 203,239.00	\$ 175,916.99	\$ 21,382.11	\$ 203,419.00	\$ 203,419.00	\$ 203,419.00	0.09%
FUND TOTAL GREEN ENERGY FUND 66		\$ -	\$ -	\$ 41,130.88	\$ (35,190.98)	\$ -	\$ -	\$ -	



**JACKSON COUNTY APPROVED BUDGET
FY 2018 - 2019**

Account	Description	Last Year Budget FY 2016-2017	Current Year Budget FY 2017-2018	Actual YTD FY 2017-2018	Remaining Budget FY 2017-2018	Requested Budget FY 2018-2019	Recommended Budget FY 2018-2019	Approved Budget FY 2018-2019	% Inc/Dec
AIRPORT AUTHORITY FUND 78									
REVENUES									
78-3453-230-00	NC DOT DIV OF AVIATION	150,000.00	150,000.00	67,768.42	82,231.58	630,626.00	630,626.00	630,626.00	320.42%
78-3453-510-00	FUEL SALES	24,000.00	22,500.00	21,476.37	1,023.63	26,000.00	26,000.00	26,000.00	15.56%
78-3453-530-00	US CELLULAR	14,768.00	14,768.00	4,081.66	10,686.34	14,768.00	14,768.00	14,768.00	0.00%
78-3453-530-01	T-MOBILE	13,700.00	18,000.00	15,366.00	2,634.00	18,000.00	18,000.00	18,000.00	0.00%
78-3453-530-02	SKYFI	250.00	1,450.00	1,395.00	55.00	1,450.00	1,450.00	1,450.00	0.00%
78-3453-530-03	WCOS LEASE	1.00	1.00	-	1.00	1.00	1.00	1.00	0.00%
78-3453-860-00	HANGAR/TIE DOWN RENTALS	23,000.00	23,000.00	18,920.20	4,079.80	23,000.00	23,000.00	23,000.00	0.00%
78-3453-890-00	MISCELLANEOUS	-	4,209.00	4,209.00	-	5,000.00	5,000.00	5,000.00	18.79%
78-3839-850-00	INSURANCE SETTLEMENTS	-	19,918.00	19,918.00	-	-	-	-	-100.00%
78-3981-000-11	TRANSFER FROM GENERAL FUND	31,000.00	31,000.00	31,000.00	-	31,000.00	31,000.00	31,000.00	0.00%
TOTAL REVENUES		\$ 256,719.00	\$ 284,846.00	\$ 184,134.65	\$ 100,711.35	\$ 749,845.00	\$ 749,845.00	\$ 749,845.00	163.25%
EXPENDITURES									
78-4530-190-00	COUNTY ADM SERVICES	14,000.00	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	806.83	1,193.17	2,000.00	2,000.00	2,000.00	0.00%
78-4530-260-00	SUPPLIES	2,101.00	1,100.00	1,214.83	(114.83)	1,500.00	1,500.00	1,500.00	36.36%
78-4530-299-00	MISCELLANEOUS	1,500.00	1,550.00	1,501.96	48.04	1,500.00	1,500.00	1,500.00	-3.23%
78-4530-311-00	TRAVEL	4,000.00	4,000.00	2,124.80	1,875.20	4,000.00	4,000.00	4,000.00	0.00%
78-4530-321-00	TELEPHONE	2,740.00	2,700.00	2,784.86	(84.86)	2,500.00	2,500.00	2,500.00	-7.41%
78-4530-325-00	POSTAGE	50.00	50.00	-	50.00	50.00	50.00	50.00	0.00%
78-4530-330-00	UTILITIES	16,645.00	4,500.00	3,250.62	1,249.38	4,500.00	4,500.00	4,500.00	0.00%
78-4530-332-00	FUEL PURCHASES	13,111.00	18,000.00	14,875.95	3,124.05	20,000.00	20,000.00	20,000.00	11.11%
78-4530-351-00	REPAIRS	6,751.00	39,697.00	22,213.39	17,483.61	20,255.00	20,255.00	20,255.00	-48.98%
78-4530-359-00	MAINTENANCE/GROUNDS MAI	5,468.00	5,468.00	633.92	4,834.08	5,000.00	5,000.00	5,000.00	-8.56%
78-4530-370-00	ADVERTISING & PROMOTION	2,500.00	1,000.00	100.00	900.00	1,000.00	1,000.00	1,000.00	0.00%
78-4530-451-00	INSURANCE	21,118.00	9,114.00	4,750.00	4,364.00	9,114.00	9,114.00	9,114.00	0.00%
78-4530-550-00	CAPITAL OUTLAY EQUIPMENT	10,035.00	-	-	-	-	-	-	-
78-4530-699-00	CONTRACTED SERVICES	154,700.00	181,667.00	179,755.17	1,911.83	124,426.00	124,426.00	124,426.00	-31.51%
78-4530-990-19	FUEL FARM CONSTRUCTION	-	-	-	-	540,000.00	540,000.00	540,000.00	-
TOTAL EXPENDITURES		\$ 256,719.00	\$ 284,846.00	\$ 234,012.33	\$ 50,833.67	\$ 749,845.00	\$ 749,845.00	\$ 749,845.00	163.25%
FUND TOTAL AIRPORT FUND 78		\$ -	\$ -	\$ (49,877.68)	\$ 49,877.68	\$ -	\$ -	\$ -	-