

County of Madison

The Madison County Board of Commissioners met in regular session on Tuesday, March 13, 2018 at 7:00 p.m. at A-B Tech, Madison Campus, Marshall, NC.

In attendance were Chairman Wayne Brigman, Vice-Chairman Norris Gentry, Commissioner Clayton Rice, Commissioner Bill Briggs, Commissioner Matt Wechtel, County Manager Forrest Gilliam, Attorney Donny Laws, Clerk Amanda Cutshaw and Deputy Clerk Brooke Smith.

The meeting was called to order by Chairman Brigman.

**Agenda Item 1: Agenda Approval**

Upon motion from Commissioner Rice, seconded by Vice-Chairman Gentry, the board voted unanimously to approve the agenda with the addition of Closed Session as Item 13 and Adjournment moved to Item 14.

**Agenda Item 2: Approval of Minutes**

Upon motion from Commissioner Wechtel, seconded by Vice-Chairman Gentry, the board voted unanimously to approve the minutes of February 13 (Special Meeting) and February 13 (Regular Session) 2018 as presented.

**Agenda Item 3: Public Comment**

1. No names were present on the sign-in sheet for public comment.

**Agenda Item 4: Forrest Gilliam, County Manager  
Public Hearing for Economic Development Incentive for Project Super 2**

Mr. Gilliam opened the public hearing for the Economic Development Incentive for Project Super 2. The Economic Development Incentive was previously approved at a public hearing at the October 10, 2017 Board of Commissioners Meeting. The total incentive approved was capped at \$750,000. The contract presented tonight lays out the incentive based on the total company investment and job creation over a ten-year period and will not exceed \$668,890.

The proposed project will create 35 new jobs in the county with an average wage of \$34,000 and with the employer paying at least 50% of the employee health insurance premium.

The proposed project also calls for a potential 18 million dollars in investments by the company which will result in an increase in assessed property tax value.

**Public Comment:**

The board heard from Pete Orthman, in opposition of the proposed economic Incentive for Project Super 2 due to certain language within the agreement.

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Rice, the board voted unanimously to approve the attached Economic Development Incentive Agreement for Project Super 2.

**Agenda Item 5: Chris Watson, Community Housing Coalition  
HOME Funds Grant Application**

Mr. Watson presented the board with the application for HOME funds in the amount of \$100,000 on behalf of Madison County. The funds would be used in the Rural Rehabilitation Program for improvements to four homes in Madison County. Madison County Government would be a pass through for the funds for the Community Housing Coalition.

Upon motion from Commissioner Wechtel, seconded by Vice-Chairman Gentry, the board voted unanimously to authorize the application for HOME Funds by the Community Housing Coalition on behalf of Madison County.

**Agenda Item 6: Wayne Brigman, Chairman of the Board of Commissioners  
Wells Fargo and Capital Bank Resolution**

Chairman Brigman presented the board with a resolution urging Wells Fargo and Capital Bank to maintain their respective branches in Madison County. Both financial institutions have announced plans to close their respective branches located in the county.

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Rice, the board voted unanimously to approve the attached resolution.

**Agenda Item 7: Dave Wellendorf  
Madison County Tourism Summit**

Dave Wellendorf appeared before the board to promote the upcoming Madison County Tourism Summit. The networking and informational event will take place on April 12, 2018 at Mars Hill University for those involved in the tourism industry in Madison County.

**Agenda Item 8: Opioid Issues**

**A. Drug Free Communities Grant - Tammy Cody and Heather Sharp, Health Department**

**Tammy Cody, Deputy Health Director**

*"Substance abuse has become increasingly felt in all areas of Madison County. There were 51 reported overdoses in Madison County, last year, according to medical reports. We know the actual number is significantly higher, as most overdoses, are never reported. Local arrest reports indicate that there were 1,174 drug related arrests in 2016. The MCHD conducted 562 drug screens for DSS in 2017, in relation to child custody*

issues. These numbers highlight some of the effects substance abuse has had and will continue to have on Madison County."

**Heather Sharp, Madison Substance Awareness Coalition Coordinator**

*"In March of 2017, the Madison Substance Awareness Coalition (MSAC) leadership team worked together and submitted an application for the Drug Free Community Support program, a federal grant that would bring \$125,000 each year for 5 years to our community. This grant, coined "the holy grail" of prevention funding, is a very competitive grant and usually is not awarded the first time applying. MSAC was awarded this funding in late September of 2017 with the goal to increase capacity and reduce youth substance use, thus impacting all residents of Madison County. In the first year, MSAC has hired a Youth Coordinator, Courtney Brown, who will be stationed at the Middle School and work to build a teen coalition, entitled MP3 (Madison Patriots Prevention Partners). These students will receive leadership training and be empowered to spread the substance free message, while learning public speaking, project planning and implementation. The students are preparing a presentation to the Board of Education to kick-off a campaign to raise awareness across the school community about tobacco and nicotine free campuses. In year two, MSAC plans to expand their programming up into the high school, starting with the alternative school students. MSAC will also partner with other prevention and treatment agencies that will help them expand their support to the elementary schools."*

**B. County Impacts - Forrest Gilliam, County Manager**

Opioids continue to have an effect on Madison County. The number of children in foster care in the county is at an all time high with 80 percent of those cases having a direct link to substance abuse. This epidemic also effects the county budget, for example the amount of money spent for inmate medical needs. In fiscal year 2015 the county spent \$38,920 for inmate medical costs, to-date this fiscal year the county has spent \$110,000 with much of that increase being related to prisoners with substance abuse issues which require treatment. The increase in local arrests linked to substance abuse has created a revenue shortfall of \$350,000 due to the jail's inability to house non-local inmates.

**C - D. Public Nuisance Resolution and Potential Litigation -  
Attorneys Harold Seagle and Lynwood Evans**

The misuse of and addiction to opioids—including prescription pain relievers—is a serious national crisis that increasingly affects public health as well as social and economic welfare. Every day, more than 90 Americans die after overdosing on opioids. The Centers for Disease Control and Prevention estimates that the total "economic burden" of prescription opioid misuse alone in the United States is \$78.5 billion a year, including the costs of healthcare, lost productivity, addiction treatment, and criminal justice involvement.

Based on recently-disclosed information about the role of the pharmaceutical manufacturers and major distributors of prescription opioids in contributing to this public health crisis, state and local governments have begun to explore civil litigation to establish industry accountability for the avoidable harms resulting from the sale and marketing of prescription opioids.

Compounding the problem created by aggressive and fraudulent marketing of opioids, the “Big Three” drug distributors—three Fortune 500 companies that collectively hold 85% of the market share, McKesson Corp., Cardinal Health, Inc., and Amerisourcebergen Drug Corp.—deliberately turned a blind eye to “suspicious” drug orders, despite being required to detect and report such orders under both federal and state law. McKesson, the largest drug distributor in the nation, was recently fined a record \$150 million by the federal government for its blatant failure to report suspicious orders in violation of federal law. Cardinal Health was fined \$44 million for its failure to report suspicious narcotic orders to the Drug Enforcement Administration. In cooperation with local law enforcement and the DEA, state and local government entities should be able to use confidential data from the DEA’s Automation of Reports and Consolidated Orders System (ARCOS) to identify suspicious orders for opioids the distributors failed to report, resulting in preventable diversion of opioids for non-medical use in their geographic area.

Many North Carolina counties have found their only recourse to gain help with the multitude of issues caused by opioid addiction is to join in litigation of these companies as such Mr. Seagle presented the board with the attached Public Nuisance Resolution and contract to allow Madison County to be represented by McHugh Fuller Law Group, PLLC, in a civil suit against those legally responsible for the wrongful distribution of prescription opiates and damages caused thereby.

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Rice, the board voted unanimously to approve the attached Public Nuisance Resolution and the contract to allow Madison County to be represented by McHugh Fuller Law Group, PLLC, in a civil suit against those legally responsible for the wrongful distribution of prescription opiates and damages caused thereby.

**Agenda Item 9: Donny Laws, County Attorney  
Delinquent Tax Update**

Attorney Donny Laws updated the board on the collection of delinquent taxes.

**Agenda Item 10: Brooke Smith, Human Resources Director  
Personnel**

Mrs. Smith reported to the board that the following people had been interview and employed at the Solid Waste Department.

Ricky Ray as a part-time regular center attendant.  
Raymond Jones as a part-time regular center attendant.  
Daryll Seip as a part-time regular center attendant.  
Larry Anders as a part-time substitute center attendant.  
Harry Norton as a part-time substitute center attendant.

**Agenda Item 11: Rhea Hollars, Finance Officer**

**A. February 2018 Financial Report**

Mrs. Hollars presented the board with the attached February 2018 Financial Report.

**B. Budget Amendments 9 and 9B**

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Wechtel, the board voted unanimously to approve attached Budget Amendments #9 and #9B.

**C. February 2018 Tax Releases and Refunds**

Upon motion from Commissioner Rice, seconded by Commissioner Wechtel, the board voted unanimously to approve the attached February 2018 Tax Releases and Refunds.

**Agenda Item 12: Forrest Gilliam, County Manager**

**A. County Manager Update**

The Unimog which was a piece of equipment purchased for the Landfill in 2014 for \$20,000, sold on GovDeals for \$15,575. This revenue will go into the Landfill budget to help with equipment needs in that department.

**B. Surplus Property**

**Final Sale Approval**

Upon motion from Commissioner Wechtel, seconded by Vice-Chairman Gentry, the board voted unanimously to accept for final sale the following bids, thus beginning the 90-day due diligence period for both properties.

The surplus property known as Stamey Drive - \$2,200.

The surplus property known as Wolf Laurel Estates Lot 554 - \$2,500.

**C. Board Appointments**

1. Upon nomination by Commissioner Wechtel, seconded by Vice-Chairman Gentry, the board voted unanimously to appoint Dr. Suzanne Sheldon, DVM to the Board of Health to complete the term of Dr. Meg Pressley, DVM.
2. Upon nomination by Vice-Chairman Gentry, seconded by Commissioner Briggs, the board voted unanimously to appoint Jan Lounsbury as a delegate and Sherrye Perry as an alternate on the Senior Tar Heel Legislature.

**Agenda Item 13: Closed Session**

Upon motion from Commissioner Rice, seconded by Vice-Chairman Gentry, the board voted unanimously to enter into closed session.

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Rice, the board voted unanimously to enter into open session.

**Agenda Item 14: Adjournment**

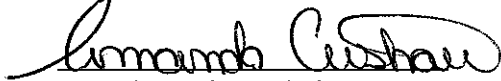
Upon motion from Vice-Chairman Gentry, seconded by Commissioner Briggs, the board voted unanimously to adjourn.

This the 13<sup>th</sup> day of March, 2018.

MADISON COUNTY

  
Wayne Brigman, Chairman  
Board of Commissioners

ATTEST:

  
Amanda Cutshaw, Clerk

Resolution of Madison County Board of Commissioners  
Encouraging  
Wells Fargo Bank and Capital Bank to Maintain  
Their Current Operations in Madison County

**WHEREAS** , Madison County is a small rural county situated in the mountains of Western North Carolina; and

**WHEREAS**, there are 3 small municipalities located within the boundaries of Madison County, to wit: Mars Hill, Marshall and Hot Springs; and

**WHEREAS**, Madison County residents have advised this Board that Capital Bank located in Hot Springs and Wells Fargo Bank located in Mars Hill may cease their respective banking operations in Madison County; and

**WHEREAS**, this Board recognizes that many citizens and residents of Madison County are benefited by the location of those banking facilities in Madison County and this Board further recognizes that the loss of either or both of those businesses would have a detrimental effect on the business environment of Madison County.

**THEREFORE, BE IT RESOLVED**, that the Madison County Board of Commissioners encourages Wells Fargo Bank and Capital Bank to maintain their respective current operations in Madison County.

This the 13th day of March, 2018.

  
Wayne Brigman  
Chairman, Madison County Board of Commissioners

RESOLUTION OF THE BOARD OF COMMISSIONERS OF  
MADISON COUNTY, NORTH CAROLINA

Date: March 13, 2018

RESOLUTION NO. \_\_\_\_\_ (2018)

WHEREAS, Madison County Board of Commissioners has the authority to adopt resolutions with respect to county affairs of Madison County, North Carolina, pursuant to N.C. Gen. Stat. Ann. § 153A-121;

WHEREAS, the Madison County Board of Commissioners has the authority to take action to protect the public health, safety, and welfare of the residents and citizens of Madison County;

WHEREAS, there exists a serious public health and safety crisis involving opioid abuse, addiction, morbidity, and mortality in Madison County;

WHEREAS, the diversion of legally produced controlled substances into the illicit market causes or contributes to the serious public health and safety crisis involving opioid abuse, addiction, morbidity, and mortality in Madison County;

WHEREAS, the opioid crisis unreasonably interferes with rights common to the general public of Madison County; involves a significant interference with the public health, safety, peace, comfort, and convenience of citizens and residents of Madison County; includes the delivery of controlled substances in violation of State and Federal law and regulations; and therefore constitutes a public nuisance;

WHEREAS, the opioid crisis is having an extended and far reaching impact of the general public, health, and safety, of residents and citizens of Madison County and must be abated;

WHEREAS, the violation of any laws of the State of North Carolina, or of the United States of America controlling the distribution of a controlled substance is inimical, harmful, and adverse to the public welfare of the residents and citizens of Madison County constitutes a public nuisance;

WHEREAS, the Madison County Board of Commissioners has the authority to abate, or cause to be abated, any public nuisance including those acts that unreasonably interfere with rights common to the general public of Madison County and/or involve a significant interference with the public health, safety, peace, comfort, and convenience of citizens and residents of Madison County;

WHEREAS, Madison County has expended, is expending, and will continue to expend in the future County funds to respond to the serious public health and safety crisis involving opioid abuse, addiction, morbidity, and mortality within Madison County; and

WHEREAS, the Madison County Board of Commissioners have received information that indicates that the manufacturers and wholesale distributors of controlled substances have distributed in Madison County, North Carolina, and surrounding areas, and may have violated Federal and/or State laws and regulations that were enacted to prevent the diversion of legally produced controlled substances into the illicit market.


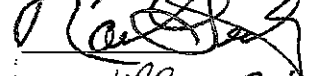
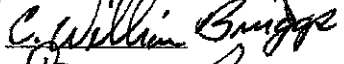


NOW, THEREFORE, BE IT RESOLVED by the Madison County Board of Commissioners, assembled on this day at which a quorum is present, that based upon the above the Madison County



Board of Commissioners are declaring the opioid crisis a public nuisance which must be abated for the benefit of Madison County and its residents and citizens.

BE IT FINALLY RESOLVED that all resolutions that are inconsistent with this resolution are rescinded.

The motion to approve the foregoing resolution was made by Commissioner Gentry, seconded by Commissioner Rice, and the following vote was recorded:

Wayne Brigman	
Norris Gentry	
William Briggs	
Clayton Rice	
Matthew Wechtel	



<b>SUMMARIES:</b>	<b>MTD</b>	<b>YTD</b>	<b>Encumbered</b>	<b>% OF BUDGET</b>	<b>YEAR TO DATE 2/17</b>
<b>General Fund</b>					
Revenues to Date:	\$1,013,255.95	\$16,542,352.58		66.60	\$17,272,828.40
Expenditures to Date:	\$2,925,291.08	\$15,068,798.02	\$144,856.76	61.25	\$14,561,875.04
Gain/Loss to Date:	(\$1,912,035.13)	\$1,473,554.56			\$2,710,953.36
Current Contingency	\$87,854.70				

<b>Landfill</b>	<b>MTD</b>	<b>YTD</b>	<b>Encumbered</b>	<b>% OF BUDGET</b>	<b>YEAR TO DATE 2/17</b>
Revenues to Date:	\$68,595.81	\$1,679,921.67		82.35	\$1,715,630.53
Expenditures to Date:	\$147,520.45	\$1,269,284.08	\$16,915.02	62.22	\$1,138,213.93
Gain/Loss to Date:	(\$78,924.64)	\$410,637.59			\$577,416.60
Current Contingency	\$31,074.42				

<b>911 Emergency Telephone Services</b>	<b>MTD</b>	<b>YTD</b>	<b>Encumbered</b>	<b>% OF BUDGET</b>	<b>YEAR TO DATE 2/17</b>
Revenues	\$19,910.77	\$139,375.39		58.33	\$125,594.98
Expenditures	\$17,132.45	\$131,273.02	\$8,093.00	54.94	\$95,911.52
Gain/Loss	\$2,778.32	\$8,102.37			\$29,683.46
Current Contingency	\$262.82				

**Percentage of budget at February 28, 2018 is 67.00%**

**GENERAL FUND:**

DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 2/17
Vehicle Tax	\$65,728.79	\$506,095.32		59.54	\$473,685.92
Overages/Underages	(\$0.28)	(\$4.13)			(\$8.18)
Ad Valorem Tax Interest	\$16,923.57	\$179,495.93		71.80	\$256,461.15
Late Listing Fee	\$1,039.13	\$9,479.53		67.71	\$15,432.19
Legal Fees	\$0.00	\$1,490.00		18.63	(\$8,283.29)
2003 Ad Valorem Tax	\$0.00	\$274.47		91.49	\$1,228.16
2004 Ad Valorem Tax	\$0.00	\$282.11		98.99	\$1,171.35
2005 Ad Valorem Tax	\$11.22	\$479.75		79.96	\$4,489.82
2006 Ad Valorem Tax	\$11.68	\$360.16		10.29	\$5,454.41
2007 Ad Valorem Tax	\$34.22	\$928.49		26.53	\$5,368.65
2008 Ad Valorem Tax	\$0.00	\$10,254.28		99.56	\$6,805.86
2009 Ad Valorem Tax	\$324.17	\$16,051.86		100.96	\$27,134.72
2010 Ad Valorem Tax	\$778.42	\$23,794.69		103.23	\$28,870.46
2011 Ad Valorem Tax	\$1,710.78	\$32,714.79		104.69	\$93,659.20
2012 Ad Valorem Tax	\$1,334.37	\$37,171.02		53.10	\$65,591.49
2013 Ad Valorem Tax	\$1,504.32	\$40,223.88		51.24	\$93,936.34
2014 Ad Valorem Tax	\$3,243.36	\$61,090.62		61.09	\$103,388.12
2015 Ad Valorem Tax	\$4,668.46	\$96,424.78		60.24	\$173,322.11
2016 Ad Valorem Tax	\$10,653.92	\$177,340.89		97.52	\$9,295,589.10
2017 Ad Valorem Tax	\$197,512.39	\$9,497,962.75		95.50	\$0.00
2018 Ad Valorem Tax	\$292.00	\$292.00			\$0.00
Collection Fees: Marshall	\$0.00	\$0.85		85.00	\$0.78
Collection Fees: Mars Hill					\$10.38
Collection Fees: Hot Springs	\$0.00	\$1.74		87.00	\$0.78
Sale of Tax Maps	\$107.50	\$268.75		44.79	\$564.00
Returned Check Fees	\$496.70	\$1,606.93		133.91	\$478.07
Refunds/Overpayment of Taxes	(\$4,372.47)	(\$11,428.47)			(\$5,368.27)
Contra: Returned Check	\$2,652.35	\$132.12		(2.20)	(\$136.67)
Sales Tax/Video Programming	\$0.00	\$4,185.28		\$25.79	\$4,261.10
Sales Tax	\$306,547.78	\$1,434,617.23		40.99	\$1,545,746.88
Gas Tax Refund/State	\$5,662.24	\$11,958.01		59.79	\$10,379.52
Payment In Lieu of Taxes	\$0.00	\$4,424.81		3.37	\$0.00
Forest Service Timber Sales	\$0.00	\$0.00			
Clerk of Court	\$5,449.28	\$42,008.83		45.66	\$55,090.73
Board of Elections	\$2,031.70	\$12,605.25		51.50	\$148.75
Register of Deeds	\$17,694.25	\$206,012.25		65.17	\$213,292.25
Sheriff's Department	\$42,629.45	\$307,468.00		37.88	\$434,711.31
Emergency Management	\$0.00	\$20,625.00		51.58	\$20,675.00
Inspections	\$10,528.00	\$107,084.00		70.99	\$94,193.42
Animal Control	\$1,922.66	\$15,441.00		77.21	\$15,561.29
Senior Games Donations	\$0.00	\$0.00			\$200.00
Transportation	\$49,162.41	\$198,739.37		53.90	\$121,732.12
Cooperative Extension Service	\$0.00	\$2,155.00		53.88	\$2,345.00

Department	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 2/17
Soil & Water Conservation	\$4,611.00	\$6,387.00		138.52	\$0.00
Grant Revenues/JCPC/DJJDP	\$6,563.00	\$122,090.73		48.15	\$112,608.16
Health Department	\$141,328.05	\$991,713.71		46.44	\$1,315,358.22
Medicaid Hold Harmless Tax	\$0.00	(\$23,969.57)		99.87	\$0.00
Social Services	\$3,668.29	\$1,214,533.72		52.66	\$1,318,852.03
AFDC	\$0.00	\$31.03			\$708.00
Foster Care	\$84,040.54	\$713,062.00		58.53	\$579,118.33
Medicaid	\$0.00	\$24.78		100.00	\$0.00
Adoption	\$0.00	\$1,950.00		3.05	\$9,187.50
Child Support Enforcement	\$1,874.68	\$81,952.54		61.25	\$58,443.81
In Home Aides	\$0.00	\$38,897.50		48.46	\$36,537.10
Beech Glen Center	\$350.00	\$5,991.47		66.57	\$4,952.00
Nutrition	\$2,155.99	\$85,641.52		61.81	\$82,325.74
Day Care	\$0.00	\$0.00			\$321,245.10
Library	\$8,005.60	\$113,786.55		67.03	\$91,083.99
Parks & Recreation	\$0.00	\$5,445.00		87.68	\$5,619.00
Interest Earned	\$140.11	\$34,832.26		77.41	\$11,594.65
Rent of County Property	\$6,375.00	\$45,800.00		65.15	\$43,000.00
Finance/Other	\$0.00	\$6,132.65		35.38	\$5,359.97
Miscellaneous Income	\$7,861.32	\$45,120.09		134.33	\$119,650.78
Fund Transfer In	\$0.00	\$2,820.46			
Transfer In - Fund 23 CDBG					
<b>Totals</b>	<b>\$1,013,255.95</b>	<b>\$16,542,352.58</b>		<b>66.60</b>	<b>\$17,272,828.40</b>

**GENERAL FUND EXPENDITURES**

Department	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 2/17
Governing Body	\$4,993.73	\$139,046.99		77.92	\$103,033.15
Finance Office	\$51,175.77	\$394,991.82	\$1,422.83	68.25	\$332,814.32
Tax Collector	\$19,104.74	\$159,903.84		54.01	\$147,671.91
Tax Supervisor	\$17,564.27	\$157,278.54		64.83	\$152,096.65
Land Records	\$4,773.49	\$39,075.66		50.53	\$39,951.40
Professional Services					
Court Facilities	\$250.00	\$6,558.68		31.53	\$7,378.84
Board of Elections	\$32,596.36	\$125,551.74		40.36	\$164,556.23
Register of Deeds	\$22,292.76	\$179,306.38		69.49	\$176,854.43
Register of Deeds- Automation	\$0.00	\$11,000.00		100.00	\$11,000.00
Maintenance	\$21,561.19	\$202,177.39		61.78	\$213,849.51
Sheriff's Department	\$248,427.82	\$2,036,183.97	\$36,724.30	65.97	\$2,140,509.49
Emergency Management	\$3,730.80	\$40,250.62		48.36	\$56,478.13
911 Dispatchers	\$28,342.27	\$258,787.32	\$5,850.00	58.35	\$245,337.62
Fire Contract/Forest Service	\$16,530.14	\$38,457.98		42.80	\$62,536.64

DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 2/17
Inspections	\$16,671.62	\$137,673.00		55.56	\$134,628.70
Economic Development	\$5,995.68	\$67,016.21	\$2,750.00	30.95	\$86,810.87
Medical Examiner	\$0.00	\$3,750.00		28.85	\$5,700.00
Ambulance Service Contract	\$91,154.00	\$729,232.00		66.67	\$714,936.00
Animal Control	\$19,658.16	\$169,667.84		59.09	\$177,494.10
Transportation - Admin	\$5,727.88	\$66,693.39		43.38	\$70,352.89
Transportation - Operating	\$19,879.57	\$220,745.07	\$3,976.25	65.16	\$179,368.89
Transportation - Capital Outlay	\$0.00	\$0.00			\$0.00
Transportation - EDTAP	\$1,200.60	\$10,473.74		20.03	\$10,187.45
Planning & Development	\$2,081.25	\$69,576.00	\$3,630.15	44.14	\$68,208.78
Information Technology	\$13,550.39	\$119,579.65		62.75	\$110,142.49
Cooperative Extension	\$18,310.87	\$152,540.84		57.49	\$152,712.90
Soil & Water	\$9,444.28	\$81,478.59		63.66	\$81,040.28
Soil & Water - Little Ivy					(\$81.07)
Health Department	\$207,540.10	\$1,648,792.68	\$26,638.29	55.23	\$1,650,461.66
Public Health P&R					(\$60.00)
Smart Start	\$4,284.23	\$35,852.65		68.80	\$35,266.70
Management Admin.	\$15,078.60	\$114,119.17	\$9,000.00	35.57	\$79,632.91
Social Services	\$239,372.21	\$1,837,247.72		60.05	\$1,765,703.54
DOT Grant (Work First)					(\$250.00)
AFDC	\$2,068.77	\$4,048.06		50.60	\$4,051.84
Special Assistance	\$8,931.00	\$104,110.50		68.11	\$117,370.10
State Foster Care	\$144,287.65	\$497,891.96		58.10	\$414,805.88
IV-E Foster Care	\$126,715.30	\$435,405.61		59.00	\$377,768.09
Medical Assistance Program	\$70.00	\$660.00		13.20	\$108.00
Adoption Assistance	\$7,063.65	\$54,909.43		52.70	\$48,981.58
Crisis Intervention	\$18,000.00	\$162,599.77		89.20	\$163,976.05
Child Support	\$6,956.22	\$70,737.03		46.07	\$84,661.47
In Home Aides	\$15,475.00	\$147,279.65		55.75	\$170,710.59
Nutrition	\$28,132.60	\$229,672.62	\$45,466.42	59.12	\$248,810.86
Child Day Care	\$0.00	\$0.00		0.00	\$359,911.40
Education	\$273,312.00	\$2,499,872.00		69.11	\$1,804,906.00
A-B Technical College	\$9,375.00	\$75,000.00		66.67	\$75,000.00
Bank Charges	\$598.09	\$11,313.61		94.28	\$8,589.16
Library	\$41,585.23	\$361,484.95	\$9,398.52	62.95	\$330,417.80
Parks & Recreation	\$8,304.79	\$64,859.89		60.99	\$66,021.81
Debt Services	\$909,667.00	\$909,667.00		81.57	\$909,667.00
Debt Services Interest	\$183,456.00	\$183,456.00		98.40	\$197,568.00
Fund Transfer In/ Landfill & Library	\$0.00	\$2,820.46			\$0.00
Fund Transfer Out/Revaluation	\$0.00	\$0.00			\$2,224.00
<b>TOTALS</b>	<b>\$2,925,291.08</b>	<b>\$15,068,798.02</b>	<b>\$144,856.76</b>	<b>61.25</b>	<b>\$14,561,875.04</b>

## LANDFILL FUND

REVENUES	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 2/17
Transfer From Fund Balance					
Landfill Miscellaneous Fees		\$0.00	\$449.00	224.50	\$100.00
Returned Check Fees					\$25.00
State Tire Disposal Fee	\$6,631.42	\$14,338.60		71.69	\$14,561.83
Local Tire Disposal Fee	\$56.00	\$236.00		59.00	\$253.65
White Goods Tax					\$4,595.53
Sale of White Goods	\$1,208.30	\$11,946.71		99.56	\$6,875.60
Household Hazardous Waste	\$0.00	\$711.87		59.32	\$603.75
Temporary Disposal Cards	\$2,890.00	\$15,060.00		83.67	\$11,310.00
Duplicate Disposal Cards	\$90.00	\$1,160.00		122.11	\$450.00
Landfill Disposal Cost Fees	\$1,895.85	\$72,433.71		68.98	\$79,393.73
Landfill Sale of Recyclables	\$3,783.56	\$40,622.15		72.54	\$38,458.78
Nuisance Tires		\$0.00			\$0.00
Disposal Cards	\$43,184.79	\$1,467,683.28		93.48	\$1,477,801.29
Construction Demolition	\$3,082.22	\$34,860.06		43.58	\$63,531.00
Solid Waste Disposal Distribution	\$4,011.45	\$8,092.98		73.57	\$7,853.13
Grant/State		\$0.00			\$4,040.00
Electronics Management	\$1,754.40	\$1,754.40		46.17	\$3,721.99
Electronics (County)	\$0.00	\$10,505.00		95.50	\$1,987.51
Interest	\$7.82	\$67.91			\$67.74
<b>Totals</b>	<b>\$68,595.81</b>	<b>\$1,679,921.67</b>		<b>\$82.35</b>	<b>\$1,715,630.53</b>
<b>EXPENSES:</b>	<b>MTD</b>	<b>YTD</b>	<b>Encumbered</b>	<b>% OF BUDGET</b>	<b>YEAR TO DATE 2/17</b>
Landfill	\$127,039.37	\$1,124,980.71	\$9,715.02	61.86	\$1,003,988.95
Recycling	\$18,780.35	\$125,220.47		59.44	\$149,023.86
Scrap Tires	\$1,669.37	\$18,901.24	\$7,200.00	58.51	\$14,577.73
White Goods	\$31.36	\$181.66		2.88	(\$918.61)
Closure/Post Closure					(\$28,458.00)
<b>Totals</b>	<b>\$147,520.45</b>	<b>\$1,269,284.08</b>	<b>\$16,915.02</b>	<b>62.22</b>	<b>\$1,138,213.93</b>

**Madison County  
Board of Commissioners**

**2018 Budget Amendment # 9  
March 13, 2018**

Description	Line Item	Debit	Credit
<b>Ad Valorem Taxes</b>			
Vehicle Tax	10.3100.1000		25,000.00
2009 Ad Valorem Tax	10.3100.2009		500.00
2010 Ad Valorem Tax	10.3100.2010		1,000.00
2011 Ad Valorem Tax	10.3100.2011		1,500.00
Bad Check Fees	10.3100.7500		400.00
2013 Ad Valorem Tax	10.3100.2013	2,400.00	

To adjust tax revenues to current projections. Overall revenues for prior year ad valorem taxes are at 73.25% of projection YTD. Amendment adjusts budget estimates by year based on actual collections.

**Sheriff**

Housing of State Inmates	10.3431.3000		300.00
Drug Tax - State/Federal	10.3431.3620		4,200.00
Housing of Federal Inmates	10.3431.2100	29,500.00	

Budget currently includes \$567,541.00 in revenue from housing federal inmates, based on mix of local, state, and federal inmates in FY 2016-2017. Increase in the number of local inmates, many tied to opioid related crimes, has reduced space for housing federal inmates. Projected Federal Inmate revenue is being reduced as other revenues come in over projection, and as expenses come in below projection.

**Governing Body**

Office Supplies	10.4110.2610		200.00
Travel	10.4110.3110		2,000.00
Legal Advertising	10.4110.3910		1,500.00
Training - Employee Ed	10.4110.3950		500.00
Employee Recognition	10.4110.6950		2,000.00
Land of Sky Dues	10.4110.4920		987.00
Telephone	10.4110.3210		120.00

To reallocate budgeted expenses to other areas within the budget.

**Finance**

Salaries	10.4130.1210		3,000.00
FICA	10.4130.1810		229.50
Retirement	10.4130.1820		228.30
Training	10.4130.3950		3,000.00



To reallocate budgeted expenses to other areas within the budget.

**Animal Control**

Salaries	10.4380.1210	6,500.00
Ficca	10.4380.1810	497.25
Retirement	10.4380.1820	494.65

To adjust salaries to projected actual and reallocate budgeted expenses to other areas within the budget.

Wilkinson Grant	10.3438.6200	5,000.00
Wilkinson Grant	10.4380.6200	5,000.00

To record grant funds received to purchase commercial washer and dryer.

**Transportation**

Salaries	10.4522.1210	13,900.00
FICA	10.4522.1810	1,063.35
Retirement	10.4522.1820	1,057.79
Health Insurance	10.4522.1830	1,704.40
Salaries	10.4521.1210	9,300.00
FICA	10.4521.1810	711.45
Retirement	10.4521.1820	707.73
Health Insurance	10.4521.1830	1,704.40

To adjust salaries to projected actual and reallocate budgeted expenses to other areas within the budget.

**IT**

Email	10.4931.4300	1,500.00
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To reallocate budgeted expenses to other areas within the budget.

**Co-op Ext**

Salaries	10.4950.1210	3,600.00
FICA	10.4950.1810	275.40
Retirement	10.4950.1820	613.44
Health Insurance	10.4950.1830	570.10
Office Supplies	10.4950.2610	500.00

To adjust salaries to projected actual and reallocate budgeted expenses to other areas within the budget.

**Health Department**

Salaries	10.5110.1210	9,175.00
FICA	10.5110.1810	701.89
Retirement	10.5110.1820	698.22
Professional Services Other	10.5110.1990	5,000.00
Travel	10.5110.3110	1,000.00
Travel Subsistence	10.5110.3120	2,000.00

To adjust salaries to projected actual and reallocate budgeted expenses to other areas within the budget.

**Library**

E-Rate Reimbursement 10.3611.4445 2,419.20

To record reimbursement received that was not budgeted.

**Parks & Rec**

Travel Subsistence 10.6130.3120 500.00

To reallocate budgeted expenses to other areas within the budget.

**Planning & Development**

Professional Svc - Other 10.4930.1990 790.00

To reallocate budgeted expenses to other areas within the budget.

**Mangament & Admin**

CFWNC-Manufactured Art 10.3511.3940 10,000.00

Manufactured Art Park Grant 10.5211.3940 10,000.00

To budget for renewal of the Manufactured Art Grant

Surplus Property Expenses 10.5211.8800 4,747.33

Surplus Property Proceeds 10.3836.1800 7,650.00

To adjust budget to account for surplus property sales and expenses.

**Contingency** \$ 41,862.67

Contingency 10.7000.0000

\$ 772,012.18 \$ 772,012.18

Difference \$ (0.00)

**Madison County  
Board of Commissioners**

**2018 Budget Amendment # 9B  
March 13, 2018**

<b>Description</b>	<b>Line Item</b>	<b>Debit</b>	<b>Credit</b>
<b>911 Dispatch</b>			
Salaries	10.4331.1210	\$ 29,246.00	
Temp Salaries	10.4331.1260	\$ 5,000.00	
FICA	10.4331.1810	\$ 2,619.82	
Retirement	10.4331.1820	\$ 2,225.62	
Health Insurance	10.4331.1830	\$ 8,522.00	
Life Insurance	10.4331.1890	\$ 54.00	
<b>Sheriff's Department</b>			
Salaries	10.4310.1210		\$ 34,246.00
FICA	10.4310.1810		\$ 2,619.82
Retirement	10.4310.1820		\$ 2,225.62
Health Insurance	10.4310.1830		\$ 8,522.00
Life Insurance	10.4310.1890		\$ 54.00
		\$ 47,667.44	\$ 47,667.44
Difference			\$ -

To reallocate telecommunication staff from the Sheriff's Department to 911 Dispatch.