

The Madison County Board of Commissioners met in special session on Wednesday, May 22, 2018 at 5:00 p.m. at the Madison County Public Library, Marshall Branch, 1335 North Main Street, Marshall, North Carolina.

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

The meeting was called to order at 5:00 p.m.

Item 1: Agenda Amendment

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Rice, the board voted unanimously to add closed session for discussion of personnel and property.

Item 2: Close-out Public Hearing for Community Development Block Grant Project 04-D-2711

Chairman Brigman opened the public hearing.

Sara Nichols, County Planner, gave the board a summary of the grant project.

Madison County was awarded a CDBG grant of \$50,000 that began in fall 2016 to help community leaders take some professional development courses through the School of Government. Over 2016 and 2017 several Madison County employees and one Town of Marshall employee attended these trainings including- Community Development Academy, Development Finance Toolbox, Municipal and County Administration, Basics of Economic Development, and Effective Supervisory Management.

The County has paid the \$25,000 in expenses to the School of Government and recently received the remaining reimbursement from the CDBG program for the county, town, and Land of Sky expenses totaling \$18,538.73 of which the county will keep \$5,281.67.

Chairman Brigman opened the floor for public comment and there were no participants for public comment.

Chairman Brigman closed the public hearing.

Item 3: Laurel School/Community Group

Keith Ray, President of Laurel Community Center Org, Inc., presented to the board plans by his group for a community center in the former Laurel School building. These plans included a polling place, open gym nights, adult and youth league sports, music lessons, class reunions and more.

The board will have to decide the best course of action in terms of ownership of the building and if to accept the building as surplus property from the Board of Education.

Item 4: Sheriff Department Budget

Sheriff Buddy Harwood presented to the board his budget requests for fiscal year 2018-19.

Item 5: Surplus Property

Amanda Cutshaw, Assistant to the County Manager, presented the board with an update on surplus vehicles sold on GovDeals.

Item 6: Budget

Forrest Gilliam, County Manager, presented the board with information pertaining to the budget for fiscal year 2018-19.

Item 7: EMS Contract

There was no update on the EMS Contract. Mr. Gilliam will present more on the contract at the next meeting.

Item 8: April 2018 Financial Report

Rhea Hollars, Finance Officer, presented the board with the April 2018 Financial Report (attached).

Item 9: Budget Amendment #12

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Briggs, the board voted unanimously to approve Budget Amendment #12 (attached).

Item 10: Closed Session

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Rice, the board voted unanimously to enter into closed session for the discussion of personnel and property.

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

Personnel

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Wechtel, the board voted unanimously to hire Chelsie Lewis and Dean Fox as 911 Telecommunicators.

Item 11: Adjournment


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

This the 22nd day of May, 2018.

MADISON COUNTY

By 
Wayne Brigman, Chairman
Board of Commissioners

ATTEST:


Amanda Cutshaw, Clerk

**MADISON COUNTY
MONTHLY FINANCIAL REPORT**

Bank balances at April 30, 2018 are as follows:

	UnRestricted	Restricted
General Fund	\$ 582,681.11	
Debt Service Fund	\$ 204,062.47	
Capital Outlay Fund	\$ 325,790.71	(Includes funds for new voting machines)
Capital Management	\$ 7,858,277.83	
Occupancy Tax Fund		\$ 26,204.42
Revaluation Fund		\$ 400,483.90
Tourism Development		\$ 381,613.22
Automation Fund		\$ 144,422.38
Drug Seizure Fund		\$ 35,918.79
Inmate Trust Fund		\$ 98,175.88
Soil & Water Conservation		\$ 79,076.04
Total of All Accounts:	\$ 8,970,812.12	\$ 1,165,894.63

New Jail Loan	\$ -
Cooperative Extension Loan	\$ (56,309.00)
School Debt Service	\$ -
40-42 Set Aside for Schools	\$ (1,768,374.02)
Unspent Grant/Restricted Proceeds	\$ (877,573.75)
Medicaid Cost Settlement	\$ (501,280.15)
Encumbered Amounts	\$ (154,687.37)

**Total Unassigned and
Unrestricted Bank Balances** **\$ 5,612,587.83**

	General	Landfill	911	Total
Unassigned and Unrestricted totals by Fund:	\$ 4,483,818.91	\$ 960,493.56	\$ 168,275.36	\$ 5,612,587.83

Notes:

Occupancy Tax Fund - Balance is low because every quarter you must give 97% of the receipts to the TDA and 3% to the county.

SUMMARIES:

General Fund	MTD	YTD		% OF BUDGET	YEAR TO DATE 4/18
Revenues to Date:	\$ 1,001,898.93	\$ 19,094,711.18		78.64	\$ 20,458,257.57
Expenditures to Date:	\$ 1,712,081.49	\$ 18,496,263.11	\$ 137,628.54	76.18	\$ 17,984,072.93
Gain/Loss to Date:	\$ (710,182.56)	\$ 598,448.07			\$ 2,474,184.64
Contingency Fund Balance	\$ 68,446.37				

Landfill	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 4/18
Revenues to Date:	\$ 59,058.91	\$ 1,861,746.92		91.27	\$ 1,861,911.21
Expenditures to Date:	\$ 153,815.13	\$ 1,544,342.27	\$ 15,058.83	75.71	\$ 1,404,252.12
Gain/Loss to Date:	\$ (94,756.22)	\$ 317,404.65			\$ 457,659.09
Contingency Fund Balance	\$ 31,074.42				

911 Emergency Telephone Services	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 4/18
Revenues	\$ 19,910.77	\$ 179,196.93		75.00	\$ 187,280.50
Expenditures	\$ 20,413.75	\$ 156,361.25	\$ 2,000.00	65.44	\$ 134,173.86
Gain/Loss	\$ (502.98)	\$ 22,835.68			\$ 53,106.64
Contingency Fund Balance	\$ 262.82				

Percentage of budget at April 30, 2018 is 83.33%

GENERAL FUND:

DEPARTMENT	MTD	YTD	% OF BUDGET	YEAR TO DATE 4/18
Vehicle Tax	\$ 84,553.24	\$ 668,731.85	76.43	\$ 627,332.53
Overages/Underages	\$ (2.44)	\$ (6.88)		\$ (13.90)
Ad Valorem Tax Interest	\$ 23,316.43	\$ 229,781.62	91.91	\$ 330,986.38
Late Listing Fee	\$ 753.60	\$ 11,490.98	82.08	\$ 18,225.97
Legal Fees	\$ -	\$ 1,490.00	18.63	\$ (9,950.07)
2003 Ad Valorem Tax	\$ 66.68	\$ 341.15	113.72	\$ 1,652.89
2004 Ad Valorem Tax	\$ 341.49	\$ 626.76	219.15	\$ 1,462.01
2005 Ad Valorem Tax	\$ 183.40	\$ 680.70	113.45	\$ 5,590.04
2006 Ad Valorem Tax	\$ 338.60	\$ 801.14	22.89	\$ 6,063.23
2007 Ad Valorem Tax	\$ 485.89	\$ 1,722.18	49.21	\$ 5,931.54
2008 Ad Valorem Tax	\$ 477.02	\$ 10,777.51	104.64	\$ 8,085.16
2009 Ad Valorem Tax	\$ 1,599.29	\$ 18,041.38	110.01	\$ 30,168.41
2010 Ad Valorem Tax	\$ 1,627.45	\$ 25,640.67	106.61	\$ 35,469.00
2011 Ad Valorem Tax	\$ 2,022.48	\$ 35,032.08	106.16	\$ 112,642.11
2012 Ad Valorem Tax	\$ 3,092.91	\$ 41,272.98	81.12	\$ 79,316.71
2013 Ad Valorem Tax	\$ 3,065.34	\$ 45,085.52	59.25	\$ 106,947.56
2014 Ad Valorem Tax	\$ 2,842.22	\$ 67,924.17	67.92	\$ 135,240.24
2015 Ad Valorem Tax	\$ 5,288.75	\$ 111,125.81	69.45	\$ 213,804.61
2016 Ad Valorem Tax	\$ 12,104.47	\$ 212,990.83	107.11	\$ 9,726,649.33
2017 Ad Valorem Tax	\$ 104,992.30	\$ 9,879,331.70	99.34	\$ 2,036.31
2018 Ad Valorem Tax	\$ -	\$ 1,865.54	99.98	\$ -
Collection Fees: Marshall	\$ 0.70	\$ 1.96	196.00	\$ 3.56
Collection Fees: Mars Hill	\$ 1.10	\$ 1.33	133.00	\$ 11.38
Collection Fees: Hot Springs	\$ 0.29	\$ 2.03	101.50	\$ 1.23
Sale of Tax Maps	\$ -	\$ 300.25	50.04	\$ 616.50
Tax Office Copies	\$ 70.50	\$ 70.50		\$ 58.50
Returned Check Fees	\$ -	\$ 1,631.93	102.00	\$ 557.79
Refunds/Overpayment of Taxes	\$ 61.51	\$ (11,846.10)		\$ (8,010.74)
Contra: Returned Check	\$ (200.00)	\$ (837.88)	13.96	\$ (136.67)
Sale of Foreclosed Property	\$ 2,090.00	\$ 14,100.00		
Sales Tax/Video Programming	\$ -	\$ 8,207.34	50.58	\$ 8,492.37
Sales Tax	\$ 290,893.71	\$ 2,035,945.98	58.17	\$ 2,114,803.33
Gas Tax Refund/State	\$ -	\$ 13,947.48	69.74	\$ 13,946.39
Payment In Lieu of Taxes	\$ -	\$ 4,424.81	3.37	\$ -
Forest Service Timber Sales	\$ -	\$ 10,520.87	87.14	\$ 12,073.41
Clerk of Court	\$ 6,965.72	\$ 55,331.09	60.14	\$ 71,540.78
Board of Elections	\$ 40.20	\$ 12,702.75	51.90	\$ 174.45
Register of Deeds	\$ 28,657.75	\$ 253,553.25	80.21	\$ 273,236.25
Sheriff's Department	\$ 19,639.29	\$ 413,980.75	52.56	\$ 627,146.18
Emergency Management	\$ 18,016.98	\$ 39,641.48	99.15	\$ 38,683.50
Inspections	\$ 13,908.00	\$ 144,094.00	89.59	\$ 124,396.42
Animal Control	\$ 3,260.59	\$ 25,968.45	103.87	\$ 18,886.29
Senior Games Donations	\$ -	\$ -	-	\$ 200.00
Transportation	\$ 43,191.11	\$ 282,241.54	69.92	\$ 267,022.52
Cooperative Extension Service	\$ 1,950.00	\$ 4,105.00	102.63	\$ 2,345.00
Soil & Water Conservation	\$ -	\$ 6,387.00	138.52	\$ 12,477.00
Grant Revenues/JCPC/DJJDP	\$ 7,063.00	\$ 161,105.36	61.01	\$ 155,236.16
Health Department	\$ 155,591.22	\$ 1,265,836.91	63.97	\$ 1,737,516.64
Medicaid Hold Harmless Tax	\$ -	\$ (23,969.57)	99.87	\$ 81,565.66
Social Services	\$ 40,368.18	\$ 1,552,131.85	67.13	\$ 1,680,637.07
AFDC	\$ -	\$ 31.03	-	\$ 708.00

Department	MTD	YTD	% OF BUDGET	YEAR TO DATE 4/18
Foster Care	\$ 79,657.79	\$ 873,632.39	83.96	\$ 736,206.32
Medicaid	\$ -	\$ 355.39	1,434.18	\$ -
Adoption	\$ 6,000.00	\$ 7,950.00	12.42	\$ 12,037.50
Child Support Enforcement	\$ 2,369.91	\$ 95,737.60	79.71	\$ 71,158.36
In Home Aides	\$ -	\$ 47,668.10	59.39	\$ 61,259.80
Beech Glen Center	\$ 705.50	\$ 8,254.97	91.72	\$ 6,610.00
Nutrition	\$ 3,411.53	\$ 120,685.14	87.10	\$ 124,181.07
Day Care	\$ -	\$ -		\$ 452,902.70
Library	\$ 10,698.06	\$ 137,685.81	76.92	\$ 108,875.74
Parks & Recreation	\$ 200.00	\$ 6,545.00	105.39	\$ 7,619.00
Interest Earned	\$ 9,781.74	\$ 59,606.08	132.46	\$ 17,818.79
Rent of County Property	\$ 5,775.00	\$ 56,750.00	83.33	\$ 56,750.00
Finance/Other	\$ 2,338.56	\$ 8,471.21	48.87	\$ 7,280.67
Miscellaneous Income	\$ 2,241.87	\$ 34,189.95	82.90	\$ 123,728.59
Fund Transfer In	\$ -	\$ 2,820.46		\$ -
Transfer In - Fund 23 CDBG				
Totals	\$ 1,001,898.93	\$ 19,094,711.18	78.64	\$ 20,458,257.57

GENERAL FUND EXPENDITURES

Governing Body	\$ 7,745.36	\$ 151,558.75	88.55	\$ 135,214.88
Finance Office	\$ 39,773.19	\$ 471,676.84	\$ 2,472.83	\$ 410,454.17
Tax Collector	\$ 12,629.11	\$ 189,014.02	56.24	\$ 182,339.07
Tax Supervisor	\$ 17,035.17	\$ 193,124.11	79.21	\$ 186,546.25
Land Records	\$ 4,773.49	\$ 48,622.65	62.87	\$ 49,279.42
Professional Services	\$ -	\$ -	-	\$ 9,600.00
Court Facilities	\$ 250.00	\$ 7,058.68	33.94	\$ 7,878.84
Board of Elections	\$ 15,461.08	\$ 157,140.60	50.52	\$ 198,397.13
Register of Deeds	\$ 19,255.96	\$ 218,027.80	84.50	\$ 220,868.51
Register of Deeds- Automation	\$ -	\$ 11,000.00	100.00	\$ 11,000.00
Maintenance	\$ 25,546.91	\$ 266,114.94	78.33	\$ 269,589.11
Sheriff's Department	\$ 298,333.08	\$ 2,570,715.30	\$ 34,701.50	\$ 2,686,903.78
Emergency Management	\$ 3,966.91	\$ 47,291.96	64.32	\$ 69,672.87
911 Dispatchers	\$ 47,740.73	\$ 343,114.92	68.73	\$ 319,991.76
Fire Contract/Forest Service	\$ -	\$ 42,560.12	47.37	\$ 62,536.64
Inspections	\$ 18,412.66	\$ 175,192.76	73.66	\$ 156,088.60
Economic Development	\$ 8,014.76	\$ 81,151.31	\$ 2,850.00	\$ 111,457.39
Medical Examiner	\$ 200.00	\$ 4,150.00	41.50	\$ 9,400.00
Ambulance Service Contract	\$ 91,154.00	\$ 911,540.00	83.33	\$ 893,670.00
Animal Control	\$ 21,031.96	\$ 215,093.09	\$ 1,019.64	\$ 217,972.68
Transportation - Admin	\$ 7,905.28	\$ 82,480.04	\$ 9,000.00	\$ 91,087.77
Transportation - Operating	\$ 31,160.58	\$ 289,602.28	\$ 95.72	\$ 227,125.59
Transportation - Capital Outlay	\$ -	\$ -	-	\$ -
Transportation - EDTAP	\$ 670.50	\$ 12,153.50	23.24	\$ 14,399.18
Planning & Development	\$ -	\$ 70,226.08	\$ 3,630.15	\$ 69,607.07
Information Technology	\$ 14,092.49	\$ 150,557.14	\$ 5,370.00	\$ 137,466.68
Cooperative Extension	\$ 24,217.56	\$ 194,428.59	74.85	\$ 199,825.32
Soil & Water	\$ 9,763.90	\$ 100,569.01	78.57	\$ 98,395.61
Soil & Water - Little Ivy				\$ (81.07)
Health Department	\$ 213,368.65	\$ 2,071,412.12	\$ 31,653.90	\$ 2,065,452.62
Public Health P&R				\$ (60.00)

DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 4/18
Smart Start	\$ 4,547.64	\$ 44,758.24		78.83	\$ 44,128.04
Management Admin.	\$ 5,233.42	\$ 123,596.08	\$ 11,120.00	36.83	\$ 112,044.38
Social Services	\$ 217,171.02	\$ 2,313,296.42		75.61	\$ 2,192,834.24
DOT Grant (Work First)					\$ (250.00)
AFDC	\$ 500.00	\$ 4,548.06		56.85	\$ 4,051.84
Special Assistance	\$ 9,231.00	\$ 125,208.50		81.91	\$ 149,668.10
State Foster Care	\$ 63,586.08	\$ 641,047.00		74.80	\$ 533,834.98
IV-E Foster Care	\$ 59,374.22	\$ 555,045.81		75.21	\$ 487,202.22
Medical Assistance Program	\$ -	\$ 730.00		14.60	\$ 208.00
Adoption Assistance	\$ 7,197.83	\$ 76,549.91		73.47	\$ 67,587.45
Crisis Intervention	\$ 5,300.00	\$ 170,499.77		90.73	\$ 169,355.75
Child Support	\$ 8,512.41	\$ 88,085.68		66.33	\$ 115,949.77
In Home Aides	\$ 15,297.69	\$ 177,269.13		71.40	\$ 205,078.04
Nutrition	\$ 27,132.24	\$ 284,302.27	\$ 30,010.42	77.42	\$ 310,011.73
Child Day Care					\$ 450,043.35
Education	\$ 295,906.28	\$ 3,069,090.28		84.85	\$ 2,321,454.00
A-B Technical College	\$ 9,375.00	\$ 93,750.00		83.33	\$ 93,750.00
Bank Charges	\$ 1,126.45	\$ 12,922.18		107.68	\$ 9,828.72
Library	\$ 39,757.62	\$ 461,525.71	\$ 5,704.38	79.43	\$ 414,811.90
Parks & Recreation	\$ 10,329.26	\$ 82,518.00		77.97	\$ 80,941.55
Debt Services	\$ -	\$ 909,667.00		83.01	\$ 909,667.00
Debt Services Interest	\$ -	\$ 183,456.00		98.40	\$ 197,568.00
Fund Transfer In/ Landfill & Library		\$ 2,820.46			
Fund Transfer Out/Revaluation					\$ 2,224.00
TOTALS	\$ 1,712,081.49	\$ 18,496,263.11	\$ 137,628.54	76.18	\$ 17,984,072.93

LANDFILL FUND

REVENUES	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 4/18
Transfer From Fund Balance					
Landfill Miscellaneous Fees	\$ -	\$ 643.55		321.78	\$ 100.00
Returned Check Fees	\$ -	\$ -			\$ 25.00
Surplus Property Proceeds	\$ -	\$ 15,575.00			\$ -
State Tire Disposal Fee	\$ -	\$ 14,338.60		71.69	\$ 14,561.83
Local Tire Disposal Fee	\$ 191.00	\$ 438.00		109.50	\$ 309.65
White Goods Tax	\$ -	\$ -			\$ 4,595.53
Sale of White Goods	\$ 4,430.90	\$ 25,411.14		211.76	\$ 7,658.45
Household Hazardous Waste	\$ 300.00	\$ 1,011.87		84.32	\$ 913.75
Temporary Disposal Cards	\$ 3,050.00	\$ 21,310.00		118.39	\$ 16,790.00
Duplicate Disposal Cards	\$ 90.00	\$ 1,310.00		137.89	\$ 560.00
Landfill Disposal Cost Fees	\$ 9,775.97	\$ 100,064.02		95.30	\$ 94,848.87
Landfill Sale of Recyclables	\$ 5,262.27	\$ 50,649.57		90.45	\$ 47,649.21
Nuisance Tires	\$ -	\$ -		-	\$ 8,793.24
Disposal Cards	\$ 31,286.51	\$ 1,567,815.45		99.86	\$ 1,575,254.42
Construction Demolition	\$ 4,663.88	\$ 42,742.38		53.43	\$ 71,488.85
Solid Waste Disposal Distribution	\$ -	\$ 8,092.98		73.57	\$ 7,853.13
Grant/State	\$ -	\$ -		-	\$ 4,040.00
Electronics Management	\$ -	\$ 1,754.40		46.17	\$ 3,721.99
Electronics (County)	\$ -	\$ 10,505.00		95.50	\$ 2,662.51
Interest	\$ 8.38	\$ 84.96			\$ 84.78
Totals	\$ 59,058.91	\$ 1,861,746.92		91.27	\$ 1,861,911.21

EXPENSES:	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 4/18
Landfill	\$ 119,508.38	\$ 1,356,489.54	\$ 11,737.94	75.45	\$ 1,239,372.00
Recycling	\$ 32,505.14	\$ 169,750.68		78.35	\$ 174,686.07
Scrap Tires	\$ 1,801.61	\$ 17,888.26	\$ 3,320.89	71.55	\$ 17,685.30
White Goods	\$ -	\$ 213.79		71.26	\$ 966.75
Closure/Post Closure	\$ -	\$ -			\$ (28,458.00)
Totals	\$ 153,815.13	\$ 1,544,342.27	\$ 15,058.83	75.71	\$ 1,404,252.12

**Madison County
Board of Commissioners**

**2018 Budget Amendment # 12
May 22, 2018**

Description	Line Item	Debit	Credit
Ad Valorem Taxes			
2003 Ad Valorem Tax	10.3100.2003		\$ 45.00
2004 Ad Valorem Tax	10.3100.2004		\$ 350.00
2005 Ad Valorem Tax	10.3100.2005		\$ 85.00
2008 Ad Valorem Tax	10.3100.2008		\$ 500.00
2009 Ad Valorem Tax	10.3100.2009		\$ 1,800.00
2010 Ad Valorem Tax	10.3100.2010		\$ 1,800.00
2011 Ad Valorem Tax	10.3100.2011		\$ 2,200.00
2016 Ad Valorem Tax	10.3100.2016		\$ 21,500.00
Collection Fee:Marshall	10.3100.5000		\$ 1.00
Collection Fee:Mars Hill	10.3100.5100		\$ 0.50
Collection Fee:Hot Springs	10.3100.5200		\$ 0.10
Tax Office Copies	10.3100.6100		\$ 71.00
Contra: Returned Chec	10.3100.7400		\$ 12,100.00
Bad Check Fees	10.3100.7500		\$ 125.00
Sales of Foreclosed Property	10.3100.8000		\$ 16,350.00
Foreclosed Property Expenses	10.3100.8100	\$ 8,000.00	
Refund Overpayment of Taxes	10.3100.9999	\$ 12,300.00	
2013 Ad Valorem Tax	10.3100.2013	\$ 20,000.00	
2014 Ad Valorem Tax	10.3100.2014	\$ 16,628.00	

To amend budget estimates based on current revenues. Including moving the revenues for foreclosed surplus property sales and expenses into the tax budget.

Board of Elections

Salaries	10.4170.1210	\$ 2,321.26	
Temp Salaries	10.4170.1260		\$ 2,535.54
Retirement	10.4170.1820	\$ 214.28	

Te reclassify temp salaries to cover payout of accrued time and retirement associated with payout.

Sheriff's Department

Gun Permits/Renewals	10.3431.2500		\$ 2,000.00
Fingerprint Fees	10.3431.2600		\$ 200.00
Housing of State Inmates	10.3431.3000		\$ 1,000.00
Concessions Sales	10.3431.4800		\$ 500.00
Miscellaneous Income	10.3431.8230		\$ 140.00
Housing of Federal Inmates	10.3431.2100	\$ 3,840.00	

To adjust revenue projections based on actual receipts and offset the reduction in revenue from Federal Inmates.

Emergency Management

EMP Optionals	10.3433.3310		\$	58.98
EMP Optionals	10.4330.4605	\$	58.98	

Additional funding was received for EMP Optionals.

Animal Control

Adoption Fees	10.3438.1000		\$	1,100.00
Donations	10.3438.2000		\$	200.00
Misc Fees	10.3438.2500		\$	460.00
Rabies Vaccines	10.3438.4000		\$	475.00

To account for an increase in actual revenues.

Transportation Admin

5311 Admin (Federal)	10.3452.2610		\$	7,923.00
5311 Admin (State)	10.3452.3610		\$	495.00

To adjust revenue amounts to actual amounts that will be received for FY18.

Salaries	10.4521.1210		\$	7,805.47
FICA	10.4521.1810		\$	597.12
Retirement	10.4521.1820		\$	594.00
Health Insurance	10.4521.1830		\$	3,769.37
Uniforms	10.4521.2120	\$	1,200.00	
Repairs & Main - Buildings	10.4521.3510	\$	11,565.96	

To reclassify the remainder of lapsed salaries and benefits within the Admin budget so they can expend all funds prior to year end. The Admin budget consists solely of State and Federal funds, other than the County's required match.

Cooperative Extension

Coop: Rental of Building	10.3480.5200		\$	105.00
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To account for an increase in actual revenues.

Nutrition

VSO	10.3555.9000		\$	2,175.41
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To account for VSO funds received from the state that reimburses the County for money already spent for VSO needs like travel, office supplies, etc.

Library

Library Operations	10.6110.5600	\$	3,472.00	
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To add expense for additional library aid that was received. Revenue was added in BA #8.

Interest Earned

Interest Earned	10.3831.4910		\$	30,000.00
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To account for interest income anticipated for the remainder of the year.

Misc Income

Misc Income	10.3836.1100		\$	1,835.00
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To account for an increase in actual revenues.

Grants

NC Commerce Fellows	10.3511.3925		\$	18,538.73
NC Commerce Fellows	10.5211.3925	\$	13,257.06	

To budget for the final grant money received for the NC Commerce Fellows that reimburses for wages paid for employees to take online classes by County employees, Land of Sky, and Town of Marshall.

Soil & Water - FUND 33

MSWCD General Fund	33.4965.5000	\$	5,572.16	
MSWCD Fund Balance	33.3000.1000		\$	5,572.16

To reallocate SWCD fund balance to purchase a Federal computer to assist land owners utilizing federal programs on the federal system.

Fund Balance

Fund Balance	10.3000.1000	\$	46,577.68	
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Additional revenues will reduce the amount we were planning on utilizing from fund balance.

	\$	145,007.38	\$	145,007.38
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Difference		\$	-	
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