

**Minutes of the 2016-2017 Fiscal Year Budget Work Sessions
Special Meeting of the Yancey County Board of Commissioners
Yancey County Courthouse, Burnsville, North Carolina**

Present at the 27 April 2015 meeting of the Yancey County Board of County Commissioners were Chairman Johnny Riddle, Commissioners Jill Austin, Byrl Ballew, Randy Ollis and Jeff Whitson, County Manager Nathan Bennett, Clerk to the Board Jason Robinson, Finance Director Lynne Hensley and Finance Officer Brandi Burleson.

Call to Order and Approval of Agenda

Chairman Riddle called the meeting to order and then asked for a motion to approve the agenda. Commissioner Ollis made a motion to approve the agenda and it was seconded by Commissioner Ballew. The vote to approve was unanimous. (Attachment A)

Budget Review

County Manager Nathan Bennett began with a review of the budget process for this year. Mr. Bennett explained that the process began in February at the February department head meeting. According to Mr. Bennett there is one glaring thing in the budget this year and that is reappraisal of all real property in the County as is required by the State at least once every eight years. According to Mr. Bennett, Yancey County has seen a significant reduction in the overall property value which has resulted in about \$1.5 million in lost revenue from 2015-16. This difference will have to be made up either through cuts in services or an increase in revenue. Mr. Bennett explained the concept of a revenue neutral tax rate which would be about 62 cents per \$100 of valuation. Mr. Bennett stated that the Board needs to look over the budget as well as staff to see if there could be any savings to be had this year. Discussion then centered on the daycare center and the sheriff's dispatch center as possible savings within the budget. Currently the County run daycare is the only birth to 3 year old center in the county. Mr. Bennett also mentioned that nonprofit request have increased this year. Upon hearing from Mr. Bennett, Commissioner Ollis made a motion to keep nonprofit expenditures at current levels. The motion was seconded by Commissioner Whitson and the vote to approve was unanimous.

Mr. Bennett also mentioned a significant increase on health insurance premiums for 2016-17. According to Mr. Bennett, Blue Cross/Blue Shield of North Carolina asked for a 53% increase in premiums. Our broker, Mark III then solicited bids from other companies and AETNA was the least expensive but still with a 41% increase over last year's rates. Upon hearing from County Manager Bennett, Commissioner Whitson made a motion to move from Blue Cross/Blue Shield of North Carolina to AETNA with the county manager continuing to work with options with the State Health Plan. The motion was seconded by Commissioner Austin and the vote to approve was unanimous. Mr. Bennett also mentioned that the County continues to contribute \$1,500 to every employee's health savings account (HSA), if they are hired prior to December 31st. If an employee is hired after December 31st the County will contribute \$750 to their HSA account. If in the course of the year three people are hired to fill the same job then all three people receive that contribution. According to Finance Officer Brandi Burleson this is costing the County about \$34,000 per year by contributing in this manner. County Manager Bennett stated that staff could recommend only contributing \$1,500 one time on July 1st to all active employees. If an employee is hired after July 1, then they would not receive the contribution until the next year. Upon hearing from County Manager Bennett, Commissioner Ballew made a motion to contribute \$1500 to all active employees' HSA accounts on July 1st and to no contribute to employees hired after July 1st. The motion was seconded by Commissioner Ollis and the vote to approve was unanimous. Discussion then followed about allowing the commissioners and appointed officials to join the County's health insurance plan. According to Mr. Bennett, this is something that is done in other counties throughout the state. Upon hearing from Mr. Bennett, Commissioner Austin made a motion to allow commissioners and appointed officials to option in to health insurance. The motion was seconded by Commissioner Whitson and the vote to approve was unanimous.

The Board next went through the budget revenues and bottom line expenditures with Finance Officer Brandi Burleson explaining each line item.

Budget Amendment #5

The Board next heard from Finance Officer Brandi Burleson. Mrs. Burleson stated that she had adjusted the budgets of each department to what she believed they would need for the rest of the budget year. This amendment would drop the budget by roughly \$110,000. Upon hearing from Mrs. Burleson, Commissioner Austin made a motion to approve budget amendment #5 and it was seconded by Commissioner Ballew. The vote to approve was unanimous (Attachment B).

Recess

Having no further business for today, Commissioner Whitson made a motion to recess until May 9, 2016 at 9:00 am and it was seconded by Commissioner Ballew. The vote to recess was unanimous.

MAY 9, 2016 9:00 a.m.

Chairman Riddle reconvened the recessed meeting from April 25, 2016 with Chairman Johnny Riddle, Commissioners Jill Austin, Commissioner Byrl Ballew, Randy Ollis, and Jeff Whitson present. Also in attendance were County Manager Nathan Bennett, Clerk to the Board Jason Robinson, Finance Director Lynne Hensley, and Finance Officer Brandi Burleson.

Budget Work Session

The Board next heard from County Manager Nathan Bennett. Mr. Bennett began the discussion with reporting that to turn the third ambulance that is currently a 12 hour ambulance into a 24 hour ambulance would cost \$250,000. Discussion then centered on options for decreasing the \$1.5 million deficit in the budget including a possible adjustment on the tax rate. Mr. Bennett stated that closing the sheriff's dispatch would save about \$200,000 minus any retraining. Finance Officer Brandi Burleson spoke about Toe River Campground and how to improve revenues at the campground.

The Board next heard from Tres Magner, Cooperative Extension Director. Mr. Magner gave the Board an update on the budget implications of the university system cutting back on funding and making counties pay more for extension's budget over the next couple of years. Mr. Magner asked the Board to include funding for a new Agriculture Agent, that it would cost 35-45 thousand dollars with the state paying about 20%. The Board thanked Mr. Magner for coming and talking about extension.

The Board next heard from Department of Social Services Director Rick Tipton and Little Hands Daycare Director Lorraine Watson. Mr. Tipton. Mr. Tipton stated that he had come to discuss the daycare, which is run by DSS. Mr. Tipton stated that he had a plan to provide much needed funds for the daycare and to help them "pull their weight." Mr. Tipton stated that the plan is to have more birth to three year olds at the center, which generates more revenue. Discussion followed concerning the daycare and ways to cut costs and have more opportunities for revenue.

The Board next discussed options about how to close the budget gap and about property values.

Recess

Having no further business at this time Commissioner Ollis made a motion to recess the meeting until May 23, 2016 at 9:00 am in the upstairs of the Yancey County Library. The motion was seconded by Commissioner Whitson and the vote to recess was unanimous.

MAY 23, 2016 9:00 am

Chairman Riddle reconvened the budget work session with Commissioners Austin, Ballew, Ollis (joined at 9:30 am), and Whitson present. Also in attendance were County Manager Nathan Bennett, Clerk to the Board Jason Robinson, County Planner Jamie McMahan, Finance Director Lynne Hensley, and Finance Officer Brandi Burleson.

Yancey Homes of Hope

The Board first heard from Jim Swaim and Annette Charlton with Yancey Homes of Hope. Mr. Swaim and Ms. Charlton spoke about the work that Yancey Homes of Hope does and that recently they have been working to find places for homeless people in Yancey County. According to Ms. Charlton, there have been 5 people that have been referred since January. Mr. Swaim stated that there is a proposal for Yancey Homes of Hope to continue to help with the homeless situation and ask the County to allocate \$12,000 per year and Yancey Homes of Hope would provide an invoice for the people that they help in the course of the year. Mr. Swaim and

Ms. Charlton were thanked for their time and told that the proposal would be taken under consideration with the rest of the budget discussions.

Backup PSAP

Commissioner Ollis stated that he had been in conversation with Mitchell County Chairman Vern Grindstaff about Yancey County joining the other counties involved to form a regional Public Safety Answering Point (PSAP) to backup other counties' primary PSAP. According to Commissioner Ollis, Mitchell wants to use the other counties to help leverage some grant funds from the State. Discussion followed about Madison County already being identified as Yancey County's primary backup PSAP and how this would affect cost. According to County Manager Nathan Bennett, the only cost would come from maintenance of equipment that Yancey County places in the PSAP. Upon hearing from County Manager Bennett, Commissioner Ollis made a motion to join with Mitchell County and approve the backup PSAP resolution. The motion was seconded by Commissioner Whitson and the vote to approve was unanimous (Attachment C).

Budget Work Session

The Board heard from County Manager Nathan Bennett who updated the Board on the budget. According to Mr. Bennett, this version of the budget has a 10 cent increase in the millage as well as a 1% COLA. Also included in the budget is a reduction for Mayland's budget back to \$10,000 for their capital budget and Toe River Health District is at \$313,000. Mr. Bennett also explained that for every 1 cent of millage increase produces approximately \$200,000 of actual funds. Commissioner Ollis stated that he would like to have the other four commissioners to consider setting the millage at 61 cents and use any additional funds to make the third ambulance a 24 hour ambulance from a 12 hour ambulance.

Recess

Having no further business at this time Commissioner Austin made a motion to recess the meeting until June 13, 2016 at 9:00 am in the Commissioners Board Room. The motion was seconded by Commissioner Whitson and the vote to recess was unanimous.

June 13, 2016 9:00 am

Chairman Riddle reconvened the budget work session with Commissioners Austin, Ballew, Ollis, and Whitson present. Also in attendance were County Manager Nathan Bennett, Clerk to the Board Jason Robinson, County Planner Jamie McMahan, Finance Director Lynne Hensley, and Finance Officer Brandi Burlison.

Budget Work Session

County Manager Nathan Bennett explained the minor changes to this version of the budget and once again spoke about revenue neutral tax rates and that a 10 cent millage adjustment would be less than revenue neutral which would be 12 cents. Mr. Bennett also read through his budget message and asked for any tweaks that the Board might have or any revisions. Discussion followed about minor revisions to the budget message and about the budget.

Recess

Having no further business at this time, Commissioner Ollis made a motion to recess until June 27th at 9:00 am in the Commissioners Board Room. Commissioner Ballew seconded the motion and the vote to approve was unanimous.

June 27, 2016 9:00 am

Chairman Riddle reconvened the budget work session with Commissioners Austin, Ballew, and Ollis present. Commissioner Whitson was unable to attend the meeting. Also in attendance were County Manager and Assistant Clerk to the Board Nathan Bennett, and Finance Officer Brandi Burlison.

Fiscal Year 2015-16 – Budget Amendments

Chairman Riddle then moved to the purpose of the meeting, that being end-of-year adjustments and amendments to the Fiscal Year 2015-16 Budget. Chairman Riddle recognized Finance Officer Brandi Burleson to explain and summarize Budget Amendments 6, 7, and 8. Upon hearing from the Finance Officer, Commissioner Ollis made a motion to approve Budget Amendments 6, 7, and 8 as presented (Attachments D, E, and F). Commissioner Ballew seconded the motion and upon call of the vote by the Chairman, the motion was unanimously approved.

Adjournment

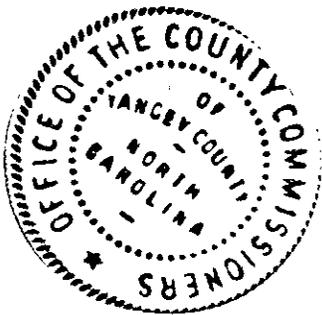
Having no further business Commissioner Ollis made a motion to adjourn and it was seconded by Commissioner Ballew. The vote to adjourn was unanimous.

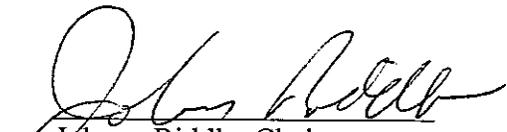
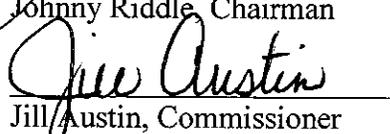
Approved and authenticated on this the 12th day of September 2016.

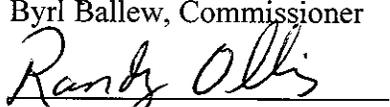
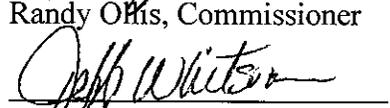
Attest:


J. Jason Robinson
Clerk to the Board

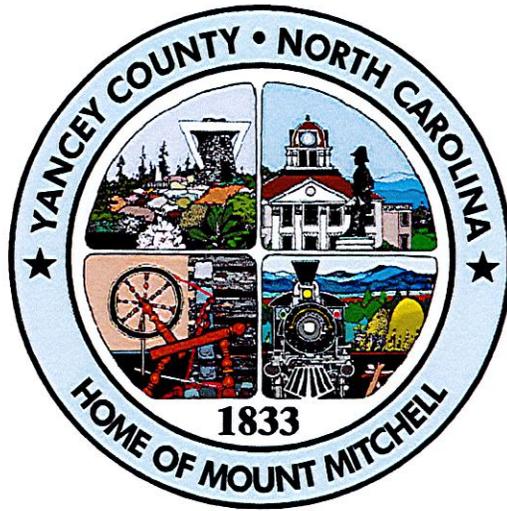
(county seal)




Johnny Riddle, Chairman

Jill Austin, Commissioner

Byrl Ballew, Commissioner

Randy Ollis, Commissioner

Jeff Whitson, Commissioner

Attachment A



**AGENDA
YANCEY COUNTY COMMISSIONERS
SPECIAL MEETING
April 25, 2016**

- I. Call to Order - Chairman Riddle
- II. Approval of Agenda
- III. Fiscal Year 2016-17 Budget Preparation
- IV. Fiscal Year 2015-16 Budget discussion and adjustments
- V. Fiscal Year 2015-16 Budget amendments
- VI. Adjourn

YANCEY COUNTY COMMISSIONERS

Attachment B

BUDGET AMENDMENT # 5

FUND: GENERAL

As entered in the minutes of the Yancey County Board of Commissioners at a meeting on April 25, 2016.

EXPEND. CODE	ACCOUNT	INCREASE	DECREASE	
1	104140-5121	SALARIES - TAX	1,000.00	
2	104140-5126	SALARIES - TEMP TAX	5,000.00	
3	104140-5285	TAX REFUNDS	7,000.00	
4	104140-5341	PRINTING	8,000.00	
5	104150-5195	LEGAL RETAINER	2,000.00	
6	104150-519502	LEGAL FEES - CONTRACT	2,000.00	
7	104155-5126	SAL & WAGES - TEMP-TAG		7,000.00
8	104170-5126	SAL & WAGES - TEMP ELECT		5,000.00
9	104170-5170	BOARD MEMBERS - ELECT		10,000.00
10	104170-5183	HEALTH INS - ELECT	3,000.00	
11	104180-5121	SAL & WAGES - ROD		5,000.00
12	104180-5126	SAL & WAGES - TEMP ROD		5,000.00
13	104190-5126	SAL & WAGES MAINT (GROUNDS)	15,400.00	
14	104190-5181	FICA/MED - MAINT	1,200.00	
15	104190-5182	RETIREMENT	1,400.00	
16	104190-5211	JANITORIAL SUPPLIES	4,000.00	
17	104190-524006	R&M BURNSVILLE DAY CARE	4,000.00	
18	104190-524008	R&M HEALTH DEP	5,000.00	
19	104190-524009	R&M PARKWAY PLAYHOUSE	1,500.00	
20	104190-524010	R&M CRC BLDG	500.00	
21	104190-524013	R&M YCTA BLDG	50,000.00	
22	104190-524016	R&M DSS BLDG		1,000.00
23	104190-524017	R&M RHA BLDG		4,000.00
24	104190-524024	R&M MAINT BLDG		1,500.00
25	104190-524025	R&M NEW YC BLDG	4,300.00	
26	104190-5251	MOTOR FUELS		1,000.00
27	104190-5252	TIRES	730.00	
28	104200-512106	COMP TIME PAYOUT		3,000.00
29	104200-512110	LE SUPPLEMENT		2,800.00
30	104200-5130	ANNUAL LEAVE PAYOUT		3,000.00
31	104200-5185	UNEMPLOYMENT INS		60,000.00
32	104200-5186	WORKERS COMP INS		27,000.00
33	104200-519101	PROFESSIONAL SERVICES		8,000.00
34	104200-5401	MISC CHGS		3,000.00
35	104200-5451	PROP & LIAB INS		12,000.00
36	104200-5523	COUNTY NETWORK BASE	10,000.00	
37	104200-563003	NEW SENIOR CENTER ALLOC	108,327.00	
38	104200-569962	TOE VALLEY SOCCER ASSOC	1,742.00	
39	104322-524011	R&M JAIL (SHOWER PROJECT)	25,000.00	
40	104330-5126	SAL & WAGES PT EMERG MGMT	15,300.00	
41	104330-5181	FICA/MED - EM	4,480.00	
42	104330-5183	HEALTH INS - EM	5,500.00	
43	104521-5121	SAL & WAGES OPERATIONS		25,000.00
44	104521-5353	R&M AUTOS		10,000.00
45	104521-5251	MOTOR FUELS		20,000.00
46	104524-5001	E&D GRANT	164.00	
47	104524-5002	RGP GRANT	7,287.00	
48	104524-5003	WORK FIRST GRANT	537.00	
49	104710-544001	COLLECTIONS CONTRACT		30,000.00
50	104710-5594	SOLID WASTE DISPOSAL TAX		39,720.00
51	104750-5693	COOPERATIVE AGREEMENT - FORESTRY		10,000.00

52	105211-5331	TRHD UTILITIES			5,000.00
53	105910-5914	TIMBER RECEIPTS - SCHOOL	48,972.00		
54	106120-5334	WATER - RECREATION			5,000.00
55	106120-5360	R&M BURNSVILLE POOL	66,800.00		
56	107000-600009	CONT TO FUND BALANCE			217,730.00
TOTALS			410,139.00		520,750.00
NET CHANGE				-110,611.00	
CURRENT APPROP				21,282,684.00	
TOTAL APPROP AMENDED				21,172,073.00	

REV CODE	ACCOUNT	INCREASE	DECREASE	
57	104000-450002	NCCMT INTEREST	1,000.00	
58	104000-450005	MONEY MARKET INTEREST	2,500.00	
59	104040-4422	DMV TRANSACTION FEES		1,000.00
60	104040-4423	NOTARY FEES	3,000.00	
61	104061-4760	VETERAN AFFAIRS REIM	1,525.00	
62	104041-4000	PRIOR YR DELINQUENT TAXES		86,792.00
63	104041-4210	CURRENT YR AUTO		50,000.00
64	104043-4450	CLERK - FACILITY FEES		4,000.00
65	104044-4471	ELECTIONS - FILING FEES	1,650.00	
66	104044-4472	ELECTIONS - TOWN ELECTION	3,373.00	
67	104045-4480	ROD - RECORDING FEES		10,000.00
68	104045-4482	ROD - CERTIFICATES	1,000.00	
69	104045-4487	ROD - REVENUE STAMPS		15,000.00
70	104048-4530	JAIL FEES	40,000.00	
71	104042-4004	YCTA - INDIRECT COST	5,348.00	
72	104042-4316	TIMBER RECEIPTS - SCHOOL	48,972.00	
73	104042-4498	MISC REV - DISPOSAL TAX	85,475.00	
74	104042-449817	RENT INCOME	20,700.00	
75	104042-4511	PROPERTY REVENUES		145,000.00
76	104042-4522	MEDICAID HOLD HARMLESS		90,000.00
77	104049-4550	BILDING PERMITS	22,000.00	
78	104050-4604	AGING PROGRAM	1,500.00	
79	104050-4609	GENERAL FARES	2,000.00	
80	104050-4618	NURSING HOMES	11,000.00	
81	104050-4626	E&D TAP REV INCREASE	164.00	
82	104050-4627	RGP REVENUE	7,036.00	
83	104050-4628	WORK 1ST REVENUE	537.00	
84	104051-4630	RECYCLING MARKETPLACE		10,000.00
85	104051-4634	TIPPING FEES	20,000.00	
86	104051-4637	SOLID WASTE DISPOSAL TAX	22,477.00	
87	104070-4803	BASKETBALL ENTRY FEES	1,224.00	
88	104070-4805	VOLLEYBALL ENTRY FEES		4,300.00
89	104080-480102	SOUTH TOE POOL FEES	3,000.00	
TOTALS		305,481.00		416,092.00

NET CHANGE -110,611.00
CURRENT APPROP 21,282,684.00
TOTAL APPROP AMENDED 21,172,073.00

0.00



**RESOLUTION SUPPORTING THE APPLICATION FOR A GRANT FROM
THE NORTH CAROLINA 911 BOARD**

WHEREAS, Yancey County currently operates a Public Safety Answering Points or PSAP's providing service and answering 911 calls in their respective jurisdictions; and

WHEREAS, the current PSAP providing service and answering 911 call for Yancey County are handled through a system financed, in part, from 911 surcharge funds provided by the North Carolina 911 Board under G.S. 143B-1400; and

WHEREAS, the North Carolina 911 Board has commenced its PSAP Grant Program; and

WHEREAS, Mitchell County plans to apply for funding through the PSAP Grant Program for the construction of a state of the art facility to replace the end of life facility that houses the Mitchell County primary PSAP; and

WHEREAS, through NC General Statutes 143B-1406(f)(5), the State of North Carolina requires a PSAP to have a plan and means for 911 call-taking in the event 911 calls cannot be received and processed in the primary PSAP; and

WHEREAS, through the PSAP Grant Program application referenced above, Avery County, McDowell County, Yancey County and Mitchell County plan to jointly apply for grant funding to provide back-up PSAP service for the PSAP's and citizens of all participating counties on a regional basis; and

WHEREAS, the Yancey County Board of Commissioners, and Mitchell County Board of Commissioners support the regional effort to cooperatively provide for the back-up PSAP needs of Yancey and Mitchell Counties in a cost effective way; and

WHEREAS, by this Resolution, The Yancey County Board of Commissioners, and the Mitchell County Board of Commissioners intend to authorize and to support an application for grant funding under the PSAP Grant Program adopted by the North Carolina 911 Board.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Yancey County and Mitchell County, each being a government body located in North Carolina, that individually and jointly each of the governmental bodies expresses its support for the construction of the Mitchell County Primary PSAP; and

FURTHERMORE, BE IT RESOLVED by the Board of Commissioners of Yancey County and Mitchell County, each being a government body located in North Carolina, that individually and jointly each of the governmental bodies:

- Expresses its support for the provision of a regional back-up PSAP concept for the PSAP's citizens of all the participating counties utilizing the Mitchell County Primary PSAP proposed; and
- Agrees to finance only the annual maintenance costs specific to Yancey County for the provision of the Yancey County call taking and dispatching equipment to be placed at the Mitchell County Regional Back Up PSAP; and
- Authorizes and supports the application for a grant under the PSAP Grant Program from the North Carolina now that the applications for funding are available; and
- Agrees that in order to facilitate the application and granting process, the application shall be submitted and any grant funds received shall be administered with Mitchell County acting as the lead agency for such purposes.

This Resolution is adopted by each of the governmental bodies set out below, but executed in counterparts pursuant to authority duly given by official action of the governing body on the date indicated below.

MITCHELL COUNTY BOARD OF COMMISSIONERS

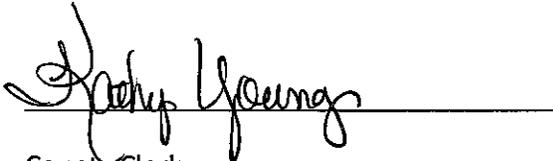


Chairperson

05-16-16

Date

Attest:



County Clerk

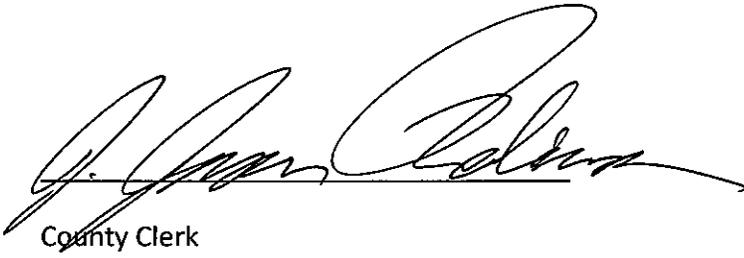


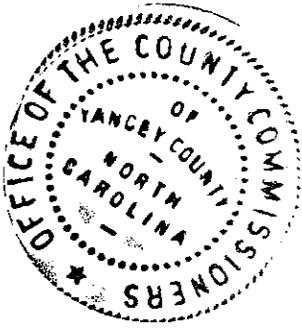
YANCEY COUNTY BOARD OF COMMISSIONERS


Chairperson

5-23-2016
Date

Attest:


County Clerk



YANCEY COUNTY FINANCE OFFICE



110 TOWN SQUARE, ROOM 11, BURNSVILLE, NC 28714

PHONE (828)682-3819 • FAX (828)682-4301

FINANCE DIRECTOR, LYNNE E. HENSLEY • lhensley@yanceycountync.gov

FINANCE OFFICER, BRANDI BURLESON • bburleson@yanceycountync.gov

ASST. FINANCE OFFICER, LISA MILLER • lmiller@yanceycountync.gov

NOTES TO BUDGET AMENDMENT # 6

The purpose of this budget amendment is to adjust the line items for the Department of Social Services Budget for the 2015-2016 fiscal year. The Department of Social Services budget changes so much from adoption to the end of the fiscal year so this brings the budget more in line with actual numbers. This amendment reduces the overall 2015-2016 Fiscal Year Budget from \$21,172,073 to \$ 21,043,899.

NOTES TO BUDGET AMENDMENT # 7

Budget Amendment # 7 will adjust various line items to cover expenditures through the end of the year. Line # 1 and #34 is the revenue and expenditure for a grant that was received by the Emergency Management Department to buy a new truck. Line # 11 is to transfer funds to the Enhanced 911 Fund to cover expenditures for the new CAD and other expenses that were non-allowable costs. Line # 24 & #25 is to transfer the budget allocation for the concession stand/bathrooms for Cane River Park to the capital projects fund since that project was not completed during the 15-16 Fiscal Year. This amendment increases the overall budget by \$124,555 from \$21,043,899 to \$21,168,454.

NOTES TO BUDGET AMENDMENT # 8

This amendment adjusts the supplemental funds to cover allocations made from the general fund.

If you have any questions on amendment # 6, 7, or 8, please feel free to call me on my cell phone at 208-3354, Brandi.

Attachment D

YANCEY COUNTY COMMISSIONERS

BUDGET AMENDMENT # 6

FUND: GENERAL

As entered in the minutes of the Yancey County Board of Commissioners at a meeting on Thursday, June 30, 2016

	EXPEND. CODE	ACCOUNT	INCREASE	DECREASE
1	105310-5121	SALARIES - ADMIN		8,000.00
2	105310-5127	LONGEVITY	800.00	
3	105310-5181	FICA/MEDICARE		1,000.00
4	105310-5182	RETIREMENT		1,000.00
5	105310-5183	HEALTH INS	500.00	
6	105310-5192	PROF SERV - LEGAL		3,500.00
7	105310-5199	PROF SERV - OTHER	100.00	
8	105310-5239	VACCINATIONS	250.00	
9	105310-524016	CONST & REPAIR- BLDGS	2,500.00	
10	105310-5267	OTHER SUPPLIES	103.00	
11	105310-5312	TRAVEL EXPENSES		1,000.00
12	105310-5321	TELEPHONE		22,237.00
13	105310-5325	POSTAGE		5,000.00
14	105310-5329	INTERNET		300.00
15	105310-5331	ELECTRICITY		3,000.00
16	105310-5334	WATER		250.00
17	105310-5352	R&M EQUIPMENT	1,000.00	
19	105310-5381	COMP PROG TIME		6,000.00
20	105310-5395	TRAINING		1,500.00
21	105310-5431	COPIER LEASE		5,000.00
22	105310-5453	BONDING		300.00
23	105310-5510	CAPITAL	20,000.00	
24	105310-5520	CAPITAL - COMPUTERS	3,152.00	
25	105310-5760	SPEC ASST - BLIND	35.00	
26	105320-5121	SALARIES - IM	76,300.00	
27	105320-5181	FICA/MEDICARE	3,208.00	
28	105320-5182	RETIREMENT	2,400.00	
29	105320-5183	HEALTH INS	20,900.00	
30	105320-5312	TRAVEL EXPENSES		300.00
31	105320-5520	CAPITAL	500.00	
32	105320-5520	CAPITAL - COMPUTERS	6,674.00	
33	105320-5768	LIEAP PMTS	17,089.00	
34	105320-5769	SOC SEC DISABILITY		450.00
35	105320-5770	SPECIAL ASST		12,000.00
36	105320-5772	MED ASST SITE DRAFT		1,200.00
37	105320-5774	MEDICAID TRANSPORT		10,000.00
38	105320-5775	CRISIS INTERVENTION	7,082.00	
39	105320-577501	ENERGY NEIGHBOR	32.00	
40	105320-5779	LINKS	4,971.00	
41	105320-577902	LINKS - SPECIAL		3,500.00
42	105330-5126	SALARIES - TEMP	329.00	
43	105330-5181	FICA/MEDICARE		3,600.00
44	105330-5182	RETIREMENT		2,400.00
45	105330-5183	HEALTH INS		10,000.00
46	105330-5192	PROF SERV - LEGAL		12,000.00
47	105330-5199	PROF SERV - OTHER	57.00	
48	105330-5251	MOTOR FUELS		6,000.00

49	105330-5252		TIRES			4,500.00
50	105330-5353		R&M AUTOS			2,000.00
51	105330-5395		TRAINING			1,000.00
52	105330-5520		CAPITAL - COMPUTERS	990.00		
53	105330-5780		ADULT DAY CARE	3,637.00		
54	105330-5781		ADOPTION - NON-RECURRING	1,184.00		
55	105330-5783		ADOPTION - VENDOR-PSYCH			2,900.00
56	105330-5784		STATE FOSTERCARE	20,100.00		
57	105330-5785		FOSTERCARE PROGRAM			30,000.00
58	105330-5788		IV-E PSYCH			7,000.00
59	105330-5789		ADOPTION ASST	4,000.00		
60	105330-5793		HOME DAY CARES			144,545.00
61	105850-5126		SAL & WAGES - TEMP	350.00		
62	105850-5127		LONGEVITY	15.00		
63	105850-5183		HEALTH INS	2,300.00		
64	105850-5220		FOOD & PROVISIONS			14,000.00
65	105850-524018		CONST & REPAIR- BLDGS	100.00		
66	105850-5299		MISC SUPPLIES	500.00		
67	105850-5331		ELECTRICITY			1,000.00
68	105850-5334		WATER			1,500.00
69	105850-5352		R&M EQUIPMENT			1,500.00
70	105850-5370		ADVERTISING			450.00
71	105850-5550		CAPITAL - OTHER EQUIPMENT	600.00		
72						
73						
74						

TOTALS	201,758.00		329,932.00
NET CHANGE		-128,174.00	
CURRENT APPROP		21,172,073.00	
TOTAL APPROP AMENDED		21,043,899.00	

REV CODE	ACCOUNT	INCREASE	DECREASE
75	104055-475005	3,500.00	
76	104055-475010		20,750.00
77	104055-475012	28,050.00	
78	104055-475017		144,545.00
79	104055-475030	4,971.00	
80	104055-475050		10,000.00
81	104055-475103	5,500.00	
82	104056-475221		500.00
83	104056-475106		3,000.00
84	104059-475301	13,000.00	
85	104059-475302	20,000.00	
86	104055-475002		24,400.00
87			
88			

TOTALS	75,021.00		203,195.00
NET CHANGE		-128,174.00	
CURRENT APPROP		21,172,073.00	
TOTAL APPROP AMENDED		21,043,899.00	

Attachment E

YANCEY COUNTY COMMISSIONERS

BUDGET AMENDMENT # 7

FUND: GENERAL

As entered in the minutes of the Yancey County Board of Commissioners at a meeting on Thursday, June 30, 2016

EXPEND. CODE	ACCOUNT	INCREASE	DECREASE	
1	104330-5540	EM - CAPITAL-VEHICLES	55,765.00	
2	104120-5311	TRAVEL/MILEAGE	2,500.00	
3	104170-5124	PRECINCT PAYROLL		11,725.00
4	104170-5170	BOARD MEMBERS		6,000.00
5	104200-518301	HEALTH INS - RETIREES/H S A	40,000.00	
6	104330-5550	CAPITAL - OTHER EQUIPMENT	9,356.00	
8	104958-5440	TRACTOR - SERV & MAINT CONT	2,000.00	
9	105910-5912	SCHOOL CAPITAL	80,000.00	
10	106116-5321	TELEPHONE	2,000.00	
11	107000-600003	CONT TO FUND 23 (CAD)	72,265.00	
12	107000-600004	CONT TO REVAL FUND	2,200.00	
13	104170-5341	PRINTING		10,000.00
14	104180-5381	COMP PROG TIME		5,000.00
15	104180-5126	TEMP WAGES		3,000.00
16	104180-5181	FICA/MEDICARE		2,000.00
17	104190-524001	CONST & REPAIR COURT		10,000.00
19	104195-5520	CAPITAL - COMPUTERS		1,000.00
20	104710-5550	CAPITAL-EQUIPMENT		8,000.00
21	107000-600006	CONT TO CAPITAL PROJECTS	4,586.00	
22	104950-5183	HEALTH INS		24,000.00
23	106125-5126	SALARIES - TEMP		6,500.00
24	106125-555009	REC GRNDS - CAPITAL		50,000.00
25	107000-600006	CONT TO FUND 40 (CAP PROJEC	50,000.00	
26	104720-559201	WOODWASTE DISPOSAL		10,000.00
27	104720-5592	ADMIN SERVICES		5,000.00
28	104720-559204	MSW MONITORING		3,000.00
29	104200-5185	UNEMPLOYMENT INS		10,000.00
30	104200-5991	GEN FUND CONTINGENCY		15,000.00
31	104322-519305	MEDICAL		6,000.00
32	104950-5181	FICA/MEDICARE		9,892.00
		TOTALS	320,672.00	196,117.00
		NET CHANGE		124,555.00
		CURRENT APPROP		21,043,899.00
		TOTAL APPROP AMENDED		21,168,454.00

REV CODE	ACCOUNT	INCREASE	DECREASE	
33	104040-4422	TRANSACTION FEES	5,000.00	
34	104081-490501	EMER. MGMT-SPECIAL GRANT	55,765.00	
35	104042-4320	FEDERAL LAND ENTITLEMENT	25,090.00	
36	104080-4821	WEEKEND SITES	4,000.00	
37	104042-4498	MISC REVENUES	43,700.00	
38	104052-4645	MITCHELL CO CONTRIBUTION		9,000.00
		TOTALS	133,555.00	9,000.00
		NET CHANGE		124,555.00
		CURRENT APPROP		21,043,899.00
		TOTAL APPROP AMENDED		21,168,454.00

