

**Minutes of the 2020-2021 Fiscal Year Budget Work Sessions
Special Meeting of the Yancey County Board of Commissioners
Commissioners Meeting Room,
Yancey County Courthouse, Burnsville, North Carolina**

Present at the meeting held April 20, 2020 held at 9:00 a.m. were Chairman Jeff Whitson, Commissioner Mark Ledford, Commissioner Jill Austin, Commissioner David Grindstaff, Commissioner Johnny Riddle, County Manager Lynn Austin, County Finance Officer Brandi Burleson, Planning and Economic Development Director Jamie McMahan, County Attorney Donny Laws, and Clerk to the Board Sonya Morgan.

Call to Order

Chairman Whitson welcomed those in attendance and called the meeting to order.

Approval of the Agenda

Commissioner Riddle made a motion to approve the agenda. Commissioner Grindstaff seconded the motion. By unanimous vote, the agenda was approved. (Attachment A)

COVID-19 Financial Response Proposal

Planning and Economic Development Director Jamie McMahan presented the *Proposal for Creation of Yancey County COVID-19 Response Fund: Small Business Relief Fund* to the Board. (Attachment B) Mr. McMahan reviewed elements of the proposal with the Board including that the fund would provide low interest loans to small businesses to help them stay in business through the COVID-19 crisis. Mr. McMahan asked the Board to consider establishing the fund, which would include an appropriation of \$50,000 from the county. He also said that the EDC could move approximately \$25,000 to the loan budget, and that the Town of Burnsville would consider an appropriation as well. Mr. McMahan indicated that the EDC would contract with the MAY Coalition to administer the loans. He highlighted the loan criteria including that loans would be capped at \$5000 each, at an interest rate of 3.7%, with no payments for the first 6 months of the loan. Mr. McMahan indicated that the interest would cover the MAY Coalition's administrative expenses. He indicated any funds remaining would be used in the future for a revolving loan fund for emergencies such as this crisis. Commissioner Ledford made motion to move forward with a public hearing for the purpose of appropriating of \$50,000 in funds to establish the Small Business Relief Fund, which was seconded by Commissioner Grindstaff. By unanimous vote the motion was approved.

Yancey County Emergency Medical Services (EMS)

County Manager Austin and EMS Director Clay Carroll gave an update on the establishment of the county-run EMS for the upcoming year. County Manager Austin said that county management is working to get the insurance in place and will begin soliciting informal bids for a third party billing vendor. County Manager Austin said after reviewing data that the county could expect revenues of 1.1%, still resulting in a savings of \$300,000 to \$400,000 per year that the county would pay under contract. Mr. Carroll indicated that the greatest percentage of revenue came from Medicare and Medicaid and that participation in their report program provided additional revenues for local governments. County Manager Austin and Mr. Carroll indicated that the current plan allowed for two trucks running 24-hour shifts, with the third truck running 12-hour shifts. A discussion ensued regarding providing 24-hour service with three trucks. County Manager Austin indicated that she would work on the budget to extend funding to allow the third truck to run 24-hour shifts.

Budget Work Session 2020-21

Finance Office Burleson distributed FY 2020-21 Fiscal Year Budget Drafts #1 of expenses and revenues with a balanced budget of \$25,287,918. Ms. Burleson also provided budget requests from department heads and non-departmentals to the Board for review. Ms. Burleson indicated that the budget draft included a 2% cost of living increase for all county employees. She also indicated that the budget increased \$1.199 million due to the creation of the

new EMS department. County Manager Austin conducted a thorough review of each department's request and the adjustments made by county management.

Chairman Whitson recapped highlights from the meeting, which included holding a public hearing to consider the appropriation of \$50,000 to establish a Small Business Relief Fund; reviewing and adjusting the draft budget to extend hours for the third EMS vehicle to operate a 24-hour rather than 12-hour shift; remove \$10,000 capital from Emergency Management; making minor department adjustments as the budget draft was reviewed; and, checking with local counties to determine their contributions to Mayland Community College and their respective school budgets.

Recess

Having no further business for this day, Commissioner Riddle made a motion to recess until Monday, May 4, 2020 at 9:00 am, with Commissioner Ledford seconding the motion. The Board voted unanimously to recess.

May 4, 2020, 9:00 am

Chairman Whitson reconvened the recessed meeting of April 20, 2020. Present at the meeting held May 4, 2020 were Chairman Jeff Whitson, Commissioner Mark Ledford, Commissioner Jill Austin, Commissioner David Grindstaff, Commissioner Johnny Riddle, County Manager Lynn Austin, County Finance Officer Brandi Burleson, County Finance Director Lynne Hensley, County Attorney Donny Laws, and Clerk to the Board Sonya Morga2n.

Budget Work Session

Finance Officer Burleson presented FY 2020-21 Fiscal Year Budget Drafts #2 of expenses and revenues with a balanced budget of \$25,287,918. County Manager Austin reviewed the adjustments since the previous budget work session. She reported \$72,800 had been added back to the EMS budget to cover expense related to running a third vehicle for a 24-hour shift rather than a 12-hour shift. County Manager Austin reviewed the adjustments made from the previous budget. She also updated the Board on the status of the transportation facility grant and indicated that the transportation capital expenses budget was reduced by \$37,500, which was the grant match. She reported that the grant would likely not be available until at least the 2021-22 fiscal year. This adjustment made provided some of the funding for the EMS budget. County Manager Austin indicated that county management would like to add the \$45,542 funds remaining to \$50,000 from the contingency fund to implement the pay study.

Finance Director Lynne Hensley addressed the Board and reviewed budget request and statistics from Yancey County Schools (YCS). Ms. Hensley indicated that YCS reported statistical data from the *Public School Forum of NC Local School Finance Study 2019 & 2020*. She indicated that the *Forum* gets financial data from state, treasury office, and schools and examines effort and capacity. Ms. Hensley indicated the data reported is two years behind and reviewed the rankings and data points of Yancey County. She reviewed the actual effort information and compared Yancey County (\$1,422) to peer group populations under 25,000, noting that neighboring counties of Madison and Mitchell were \$1,192 and \$1,199 respectively. She also indicated Yancey County has paid for dumpsters and waste disposal, teacher supplies, and capital outlay for YCS that are not factored into the actual effort for Yancey County. Ms. Hensley provided a spreadsheet to be used as a tool to assist the county in calculating per pupil contribution, including those contributions not considered in the actual effort reported in the *Forum*. She recommended the county change the funding approach appropriating funds to cover waste disposal to the YCS and use the spreadsheet tool to work toward the state's average actual effort, considering all county contributions. The proposed budget includes an additional \$165,642 requested by YCS.

County Finance Officer Burleson presented Budget Amendments #3, #4, #5, and #6 and gave a brief explanation of each budget amendment. (Attachment C) Commissioner Ledford made a motion to approve Budget Amendment #3, #4, #5, and #6, which was seconded by Commissioner Riddle. By unanimous vote the motion was approved.

Recess

Having no further business for this day, Commissioner Ledford made a motion to recess until Monday, June 22, 2020 at 9:00 am, with Commissioner Austin seconding the motion. The Board voted unanimously to recess.

June 22, 2020, 9:00 am

Chairman Whitson reconvened the recessed meeting of May 4, 2020. Present at the meeting held June 22, 2020 were Chairman Jeff Whitson, Commissioner Mark Ledford, Commissioner Jill Austin, Commissioner David Grindstaff, Commissioner Johnny Riddle, County Manager Lynn Austin, County Finance Officer Brandi Burleson, County Attorney Donny Laws, and Clerk to the Board Sonya Morgan.

Chairman Whitson asked for a motion to amend the agenda to include closed session to discuss the matter of a lease issue pursuant to NC Gen. Stat. §143-318.11(a)(3) and to discuss the matter of a personnel issue pursuant to NC Gen. Stat. §143-318.11(a)(6). Commissioner Riddle made a motion to amend the agenda, with Commissioner Grindstaff seconding the motion. By unanimous vote the agenda was amended.

Budget Work Session

The meeting began with Finance Officer Burleson distributing budget amendments #9, #10, and #11 (Attachment D) for fiscal year 2019-2020 and explained briefly the reason for the amendments. County Manager Austin gave a brief summary of the expenditures of the COVID-19 relief funds received by the county in budget amendment #9. Commissioner Ledford made a motion to approve budget amendments #9, #10, and #11 for fiscal year 2019-2020 with Commissioner Grindstaff seconding the motion. By unanimous vote the motion was approved.

Closed Session

Commissioner Riddle made a motion to enter closed session to discuss the matter of a lease issue pursuant to NC Gen. Stat. §143-318.11(a)(3) and to discuss the matter of a personnel issue pursuant to NC Gen. Stat. §143-318.11(a)(6). Commissioner Ledford seconded the motion. By unanimous vote the Board voted to go into closed session.

Commissioner Ledford made a motion to leave closed session and reenter open session with Commissioner seconding the motion. By unanimous vote the Board voted to reenter open session. No action was taken during closed session.

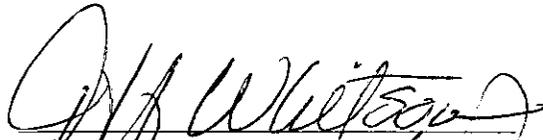
Commissioner Riddle made a motion to appoint Lindsay Smith as the Yancey County Tax Assessor and Yancey County Tax Collector and title the position Tax Administrator for a four-year term beginning July 1, 2020. Commissioner Austin seconded the motion. By unanimous vote the motion was approved.

Chairman Whitson made a motion to authorize County Manager Austin to negotiate a lease with RHA at the county 414 E. Main Street property with Commissioner Ledford seconding the motion. By unanimous vote the motion carried.

Adjournment

Having no further business, Commissioner Ledford made a motion to adjourn the 2020-2021 Fiscal Year Budget Work Sessions, with Commissioner Riddle seconding the motion. The Board of Commissioners voted unanimously to adjourn.

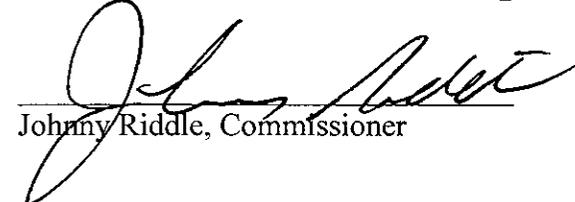
Approved and authenticated this the day of July 13, 2020.


Jeff Whitson, Chairman


Mark Ledford, Vice Chairman


Jill Austin, Commissioner


David Grindstaff, Commissioner


Johnny Riddle, Commissioner


Sonya Morgan, Clerk to the Board





**AGENDA
YANCEY COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING
APRIL 20, 2020
9:00 AM**

- I. Call to Order – Chairman Jeff Whitson**
- II. Approval of the Agenda**
- III. COVID-19 Financial Response Proposal**
- IV. Fiscal Year 2020-2021 Budget Preparation**
- V. Fiscal Year 2019-20 Budget Discussion and Adjustments**
- VI. Fiscal Year 2019-20 Budget Amendments**
- VII. Adjourn**



**PROPOSAL FOR CREATION OF YANCEY COUNTY COVID-19 RESPONSE FUND:
SMALL BUSINESS RELIEF FUND**

15 April 2020

In the uncertain times that we are all navigating as a result of the COVID-19 crisis Yancey EDC and its community partners have identified two priorities as a local focus to work to provide necessary financial assistance and relief to those most affected in our community.

In addition to the nonprofit assistance grant fund established through the Yancey Advancement Foundation, Inc. (the 501(c)(3) nonprofit arm of Yancey EDC) which is now open for applications for grant funding to assist Yancey County nonprofits in providing materials and resources to assist displaced workers and the most vulnerable members of our population during this difficult time, Yancey EDC would propose the creation of the “Yancey County COVID-19 Small Business Relief Fund” to be established along the following guidelines:

Program Description:

The Yancey County COVID-19 Small Business Relief Fund is a loan fund designed to be a flexible and rapid source of low-interest loan capital to help Yancey County businesses meet pressing needs and navigate the COVID-19 crisis. Repayment is expected either from more permanent funding sources (such as SBA Disaster Loans) or from future cash flow of the business.

Loan Criteria:

Loans are available for up to \$5,000, based on the business’s current revenue. Loan agreements are structured as follows:

- Six months of no payments required at 3.7% (interest accruing), followed by 36 months of principal and interest payments at 3.7% interest.

- There are no prepayment penalties.
- Defaulted loans are subject to collections.

Loan Eligibility:

- For-profit businesses
- Have a physical location and be principally based in Yancey County
- Have between 1 (who could be the self-employed owner) and 49 employees
- Have been in business for at least 12 months

Loan Requirements:

- Any individual with greater than 20% ownership in the applying business must personally guarantee the loan
- Proceeds from the loan may only be used for maintaining or restarting a business. Eligible uses include payroll, accounts payable, fixed debts, or other bills the business is unable to pay due to the COVID-19 crisis
- Agree to provide impact data
- Borrowers are required to assign the proceeds of future assistance programs, including SBA loans, to the repayment of their loans.
- Loans are subject to the availability of funds

Applicants Will Provide:

- One-page simplified loan application which will be made available online
- Statement describing how the COVID-19 has adversely impacted the business
- Copy of driver's license
- Copy of lease agreement or mortgage statement
- Tax returns (business) 2018 & Profit and Loss statement for 2019
- Tax returns (personal) 2018
- Year-to-date Profit and Loss statement including balance sheet

Administration of Fund:

- Funds to capitalize the loan program will be directed to Yancey EDC who will capitalize the loan fund.

- Yancey EDC has arranged to collaborate with the MAY Coalition to administer the loan process, to review applicants in accordance with the guidelines set for the loan program and will be responsible for collection and accounting of repayment of loan proceeds.
- Yancey EDC will also partner with the Mayland Community College Small Business Center to provide business counseling services to applicants for loan funds to assist them with accessing other financial resources and business planning to help manage the business effects of the crisis.

YANCEY COUNTY

BUDGET AMENDMENT # 4

FUND: GRANTS

LINE #	EXPEND CODE	DESCRIPTION	INCREASE	DECREASE
1	224952-5260	JCPC ADMIN	\$3,998.00	
2	224953-5399	MTN CHALLENGE	\$969.00	
3	224956-556005	PROJECT CHALLENGE	\$1,881.00	
4	224956-	MEDIATION & RESTORA	\$6,000.00	
			\$12,848.00	\$0.00

LINE #	REVENUE CODE	DESCRIPTION	INCREASE	DECREASE
5	224000-450046	JCPC ADMIN	\$3,998.00	
6	224000-450047	MOUNTAIN CHALLENGE		\$5,200.00
7	224000-450052	PROJECT CHALLENGE	\$1,901.00	
8	224000-450054	MEDIATION & RESTORAT	\$6,000.00	
9	224000-4001	CONT FROM GENERAL	\$6,149.00	
			\$18,048.00	\$5,200.00

DIFFERENCE : \$0.00

YANCEY COUNTY

BUDGET AMENDMENT # 5

FUND: GENERAL

LINE #	EXPEND CODE	DESCRIPTION	INCREASE	DECREASE
1	104120-5311	TRAVEL/MILEAGE		\$1,000.00
2	104120-5312	TRAVEL EXPENSES		\$400.00
3	104120-5395	TRAINING		\$1,000.00
4	104130-5311	TRAVEL/MILEAGE		\$300.00
5	104140-5311	TRAVEL/MILEAGE		\$1,020.00
6	104140-5312	TRAVEL EXPENSES		\$250.00
7	104140-5395	TRAINING		\$2,350.00
8	104155-5312	TRAVEL EXPENSES		\$500.00
9	104155-5334	WATER		\$1,000.00
10	104170-5311	TRAVEL/MILEAGE		\$3,000.00
11	104170-5312	TRAVEL EXPENSES		\$11,000.00
12	104180-5311	TRAVEL/MILEAGE		\$300.00
13	104180-5312	TRAVEL EXPENSES		\$900.00
14	104195-5311	TRAVEL/MILEAGE		\$500.00
15	104195-5312	TRAVEL EXPENSES		\$450.00
16	104198-5252	TIRES & TUBES		\$1,000.00
17	104198-5395	TRAINING		\$1,000.00
18	104200-5231	SPEC PROG SUPPLIES	\$5,025.00	
19	104200-519101	PROF SERV - AUDIT	\$8,650.00	
20	104315-5312	TRAVEL EXPENSES		\$200.00
21	104315-5395	TRAINING		\$300.00
22	104350-5121	BUILDING INSPECTIONS	\$25,000.00	
23	104370-5126	FIRE MARSHALL	\$3,000.00	
24	104370-5550	CAPITAL - EMS COMPUTE	\$14,200.00	
25	104552-5540	YCTA - CAP VANS	\$5,133.00	
26	104920-5438	OCCUPANCY TAX	\$30,000.00	
27	104920-569923	EDC - SPECIAL PROJECTS	\$50,000.00	
28	105855-5121	SENIOR CENTER	\$39,729.00	
29	106110-524002	R&M LIBRARY	\$4,000.00	
30	107000-600006	CONT TO CR LIGHTS	\$70,000.00	
31	106125-5121	CRG-ADMIN		\$5,000.00
32	106125-524012	R&M CRG GROUNDS		\$5,000.00
33	106125-555009	REC GRNDS - CAPITAL		\$5,000.00
34	106130-5550	CAPITAL - CAMPGROUND		\$10,000.00
35	107000-600002	CONT TO GRANT FUND	\$6,149.00	
36	104950-5121	AG EXTENSION SALARIES		\$15,000.00
37	104720-5593	LANDFILL PROJECTS		\$150,000.00
38	104950-526012	SHIIP PROGRAM		\$600.00
39	104521-5395	TRAINING		\$1,000.00
40	104521-5252	TIRES & TUBES		\$5,000.00
41	104521-5510	OFFICE FURNITURE		\$800.00

42	104521-5121	SALARIES & WAGES			\$35,000.00
43	105910-591101	SUPPLIES			\$2,850.00
44	106120-5126	WAGES - TEMP			\$4,000.00
45	106120-5199	PROF SERVICES			\$2,000.00
46	104150-519502	LEGAL CONT			\$3,000.00
47	104521-5212	UNIFORMS			\$1,500.00
48	105850-5352	R&M EQUIPMENT			\$2,000.00
49	105850-5370	ADVERTISING			\$500.00
50	104110-5510	CAPITAL			\$900.00
51	104120-5510	CAPITAL			\$1,000.00
52	104120-5183	HEALTH INSURANCE			\$2,000.00
53	104110-5260	SUPPLIES			\$900.00
54	104195-5260	SUPPLIES			\$800.00
55	104195-5341	PRINTING			\$1,000.00
56	104195-5353	R&M AUTO			\$600.00
57	104195-5352	R&M EQUIPMENT			\$400.00
58	104195-5510	CAPITAL			\$1,000.00
59	104195-5520	CAPITAL			\$2,500.00
60	104195-5550	CAPITAL			\$1,000.00
61	104198-5251	MOTOR FUELS			\$1,000.00
62	104198-5183	HEALTH INSURANCE			\$300.00
63	104155-5183	HEALTH INSURANCE			\$1,000.00
64	104055-5453	BONDING			\$90.00
65	104170-5341	PRINTING			\$3,000.00
66	104170-5431	COPIER LEASE			\$4,000.00
67	104170-5321	TELEPHONE			\$924.00

\$260,886.00

\$297,134.00

LINE #	REVENUE CODE	DESCRIPTION	INCREASE	DECREASE
68	104050-462001	YCTA - CAP REIM	\$4,620.00	
69	104042-4403	OCCUPANCY TAX	\$30,000.00	
70	104052-4645	MITCHELL LANDFILL CO		\$75,000.00
71	104066-447502	SHIIP PROGRAM	\$4,132.00	

\$38,752.00

\$75,000.00

DIFFERENCE :

\$0.00

YANCEY COUNTY

BUDGET AMENDMENT # 6

FUND: CAPITAL PROJECTS

LINE #	EXPEND CODE	DESCRIPTION	INCREASE	DECREASE
1	406123-567013	LIGHT INSTALLATION	\$100,000.00	
2	406123-567012	LIGHT MATERIALS	\$270,000.00	
3	406121-566014	FEMA - REPAIRS	\$96,823.00	
			\$466,823.00	\$0.00

LINE #	REVENUE CODE	DESCRIPTION	INCREASE	DECREASE
4	404000-4001	CONT FROM GENERAL	\$70,000.00	
5	404070-4840	NC DEPT CULT & REC	\$300,000.00	
6	404070-4815	FEMA REVENUES	\$96,823.00	
			\$466,823.00	\$0.00

DIFFERENCE : \$0.00

YANCEY COUNTY

BUDGET AMENDMENT # 9

FUND: GENERAL

LINE #	EXPEND CODE	DESCRIPTION	INCREASE	DECREASE
1	105850-	DAY CARE COVID GRANT	\$6,735.00	
2	104950-	PESTICIDE DISPOSAL GRANT	\$4,365.00	
3	104200-529917	COVID 19 EXPENSES	\$543,988.00	
4	104140-5440	SERV & MAINT CONT		\$10,000.00
5	104140-5285	TAX REFUNDS		\$4,000.00
6	104170-5321	TELEPHONE		\$3,000.00
7	104170-529917	ELECTIONS COVID	\$10,000.00	
8	104170-5126	PRECINCT PAYROLL		\$10,000.00
9	104180-5510	CAPITAL		\$3,000.00
10	104180-5183	HEALTH INS		\$4,000.00
11	104195-5381	COMP PROG TIME		\$4,000.00
12	104195-5440	SERV & MAINT CONT		\$3,000.00
13	104200-5523	COUNTY NETWORK BASE-TECH	\$20,000.00	
14	104322-539902	DETENTION SERVICES	\$10,000.00	
15	104390-5126	911-TEMP WAGES	\$20,000.00	
16	104521-5125	YCTA - TEMP WAGES		\$10,000.00
17	104521-5121	YCTA - WAGES		\$10,000.00
18	104521-5251	MOTOR FUELS		\$5,000.00
19	104524-5001	E&D EXPENSES	\$9,200.00	
20	104524-5002	RGP GRANT	\$11,960.00	
21	104524-5003	WORK FIRST		\$903.00
22	104554-5251	MOTOR FUELS		\$10,000.00
23	104710-544004	SOLID WAST HAULING	\$120,000.00	
24	104710-544001	COLLECTIONS CONTRACT	\$40,000.00	
25	104715-544003	SCRAP TIRE DISPOSAL	\$15,000.00	
26	104211-569917	TRHD - UTILITIES	\$10,000.00	
27	105850-5183	HEALTH INS	\$8,000.00	
28	105855-526008	RAW FOODS	\$21,071.00	
29	105855-5311	MEALS ON WHEELS MILEAGE	\$4,880.00	
30	105855-526014	SALAD BAR		\$8,000.00
31	105855-5126	TEMP WAGES		\$15,000.00
32	105920-5921	MAYLAND CURRENT	\$360.00	
33	106110-524002	R&M LIBRARY	\$1,200.00	
34	106120-5199	PROF SERVICES		\$3,000.00
35	106120-5359	R&M GROUNDS		\$1,500.00
36	106120-5360	BURNSVILLE POOL R&M		\$4,000.00
37	106130-5126	TEMP WAGES		\$10,000.00
38	107000-600011	CONT TO FUND BALANCE		\$90,360.00
39	107000-600002	CONT TO FUND 22 (GRANTS)	\$22,670.00	
40	105910-5914	TIMBER RECEIPTS	\$42,425.00	
41	104750-5693	FOREST SERVICE AGREEMENT		\$10,000.00

\$921,854.00

\$218,763.00

LINE #	REVENUE CODE	DESCRIPTION	INCREASE	DECREASE
42	104040-4422	DMV TRANSACTION FEES	\$5,335.00	
43	104041-4110	CURRENT YEAR PROPERTY	\$25,000.00	
44	104042-499903	COVID 19 RECOVERY	\$543,988.00	
45	104044-4472	ELECTIONS - TOWN ELECTION	\$2,352.00	
46	104048-4530	JAIL FEES	\$10,000.00	
47	104050-4626	E&D TAP	\$9,200.00	
48	104050-4627	RGP REVENUES	\$11,411.00	
49	104050-4628	WORK 1ST REVENUES		\$903.00
50	104051-4637	SOLID WASTE DISPOSAL	\$3,000.00	
51	10451-4632	SCRAP TIRE DISPOSAL	\$3,000.00	
52	104061-4760	VETERAN AFFAIRS	\$657.00	
53	104042-	ELECTIONS COVID	\$10,000.00	
54	104059-475304	DAY CARE COVID GRANT	\$6,735.00	
55	104063-	SENIOR CENTER-COVID	\$21,071.00	
56	104063-	BCBS MEALS ON WHEELS GRAN	\$4,880.00	
57	104066-449823	PESTICIDE DISPOSAL GRANT	\$4,365.00	
58	104080-4827	CAMPGROUND STORE REVENUE	\$14,000.00	
59	104080-4821	WEEKEND	\$18,000.00	
60	104080-4820	SEASONAL	\$11,000.00	
			\$703,994.00	\$903.00

DIFFERENCE : \$0.00

YANCEY COUNTY

BUDGET AMENDMENT # 10

FUND: GRANT FUND

LINE #	EXPEND CODE	DESCRIPTION	INCREASE	DECREASE
	224310-5601	GOV CRIME COMM-VEST	\$47,152.00	
			\$47,152.00	\$0.00

LINE #	REVENUE CODE	DESCRIPTION	INCREASE	DECREASE
	224000-450010		\$24,473.00	
	224000-4001		\$22,679.00	
			\$47,152.00	\$0.00

DIFFERENCE : \$0.00

YANCEY COUNTY

BUDGET AMENDMENT # 11

FUND: ASSET FORFEITURE

LINE #	EXPEND CODE	DESCRIPTION	INCREASE	DECREASE
	264046-4515	SHERIFF'S ASSET FORF	\$10,000.00	
			\$10,000.00	\$0.00

LINE #	REVENUE CODE	DESCRIPTION	INCREASE	DECREASE
	264311-5550	SHERIFF'S ASSET EXPEND	\$10,000.00	
			\$10,000.00	\$0.00

DIFFERENCE : \$0.00