JACKSON COUNTY

FINANCIAL REPORT

MAY 31, 2025

SUBMITTED TO BOARD ON JUNE 17, 2025

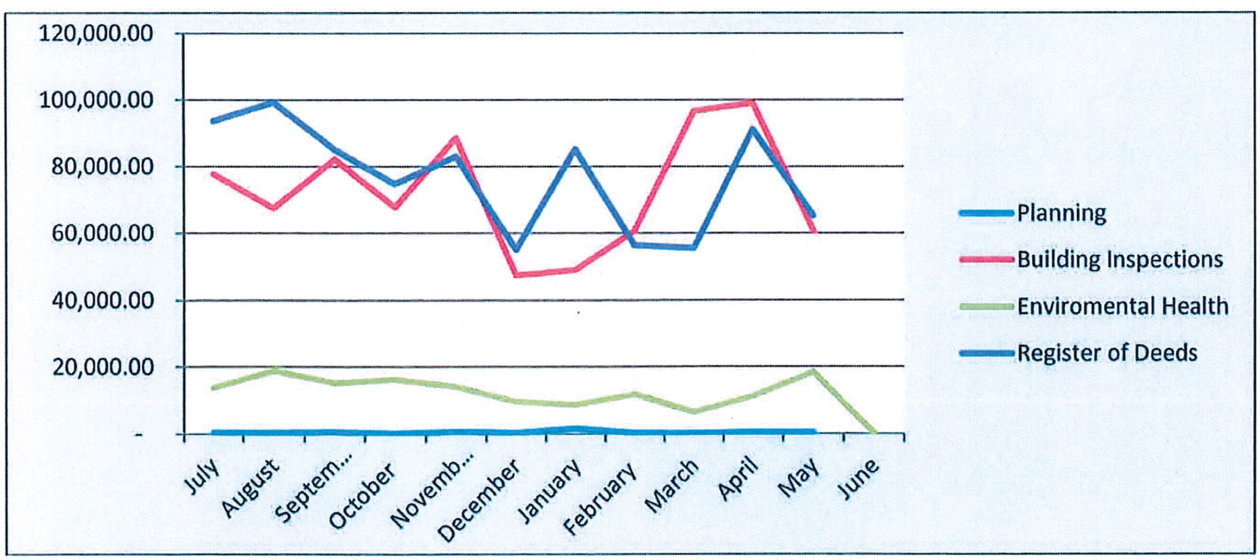
HIGHLIGHTS

MAY 2025

- General Fund Revenues collected to date - $78,588,962 – 76.77% of budget. Average for year – 91.67% - under 14.90%
- General Fund Expenditures to date - $82,395,677 – 81.91% of budget. Average for year – 91.67% - under 9.76%
- Revenues are $3,806,715 less than expenditures.
- Ad Valorem Tax collected - $45,762,347 – 100.28% of budget.
    - Motor Vehicle Tax collected - $1,758,593 – 84.43% of budget.
    - Prior Year Tax collected - $343,428 – 68.67% of budget.
- Received sales and use tax distribution in the amount of $1,534,974 for the month of May 2025 (February sales). This amount is $50,352 – 3.39% more than the amount received in May 2024. Article 46 distribution was $164,747. The average increase for the fiscal year is 1.60%.
- Landfill Disposal Fees collected - $2,956,463 – 92.60% of budget.
- Prior year Landfill Disposal Fees collected - $54,660 – 63.91% of budget.

FY 2024-2025 GROWTH REVENUES

	Planning Subdivision 11-3340-580-06	Code Enforcement 11-3435-410-01	Enviromental Health 11-3518-518-00	Register of Deeds 11-3814-410-01
Current Year Budget	**$ 10,000.00**	**$ 780,000.00**	**$ 200,000.00**	**$ 900,000.00**
July	280.00	77,619.08	13,725.00	93,591.50
August	280.00	67,454.92	18,765.00	99,227.50
September	460.00	82,066.00	15,115.00	85,058.50
October	70.00	67,637.00	16,230.00	74,769.50
November	510.00	88,432.00	14,045.00	82,996.00
December	140.00	47,343.00	9,520.00	54,988.50
January	1,510.00	48,906.00	8,620.00	85,165.50
February	180.00	60,666.00	11,770.00	56,385.00
March	70.00	96,543.00	6,365.00	55,538.50
April	270.00	98,986.00	11,145.00	91,063.50
May	250.00	60,626.00	18,360.00	65,173.50
June	-	-	-	-
Collected to date	$ 4,020.00	$ 796,279.00	$ 143,660.00	$ 843,957.50
Remaining Budget	**$ 5,980.00**	**$ (16,279.00)**	**$ 56,340.00**	**$ 56,042.50**
Percentage Collected	40.20%	102.09%	71.83%	93.77%
Percentage for Year	91.67%	91.67%	91.67%	91.67%
	-51.47%	10.42%	-19.84%	2.10%



GENERAL FUND CONTINGENCY
FY 2024-2025

CONTINGENCY
11-9900-000-00

APPROVED BUDGET:					$ 196,464.49
APPROPRIATIONS:			**DEDUCTIONS**	**ADDITIONS**	
9/3/2024	CB#6	Computer-Salaries	35,405.00		
10/15/2024	CB#12	ABC Revenues		7,044.52	
10/25/2024	CB#16	Sheriff-Contracted Services	6,000.00		
12/12/2024	CB#28	Special Events-Fireworks	20,000.00		
2/6/2025	CB#33	Rescue Grant Match	8,897.00		
2/12/2025	CB#36	Sheriff-Repairs & Maint on Viper Radios	17,420.00		
5/6/2025	CB#44	Various Revenues		144,893.00	
5/15/2025	CB#58	Rec Center Leases	33,793.00	-	
TOTAL APPROPRIATIONS APPROVED TO DATE:			$ 121,515.00	$ 151,937.52	
BALANCE GENERAL FUND CONTINGENCY:					$ 226,887.01

CONTINGENCY-SALARY ADJUSTMENTS/INTERNS
11-9900-000-01

APPROVED BUDGET:			$ 25,000.00
	DEDUCTIONS	**ADDITIONS**	
APPROPRIATIONS:			
	-	-	
TOTAL APPROPRIATIONS APPROVED TO DATE:	$ -	$ -	
BALANCE GENERAL FUND CONTINGENCY:			$ 25,000.00

CONTINGENCY-CAPITAL
11-9900-000-02

APPROVED BUDGET:					$ 1,194,605.09
APPROPRIATIONS:			**DEDUCTIONS**	**ADDITIONS**	
7/17/2024	CB#1	Various Depts-Equipment	67,659.00		
7/18/2024	CB#2	Various Depts-Equipment	4,206.00		
8/21/2024	CB#4	Various Depts-Equipment	59,464.00		
8/29/2024	CB#5	Various Depts-Equipment	10,036.00		
9/10/2024	CB#8	Various Depts-Equipment	15,309.00		
9/12/2024	CB#9	Various Depts-Equipment	30,592.00		
9/24/2024	CB#10	Various Depts-Equipment	4,020.00		
10/4/2024	CB#11	Various Depts-Equipment	2,394.00		
10/8/2024	CB#14	Various Depts-Equipment	3,655.00		
11/1/2024	CB#17	Various Depts-Equipment	72,138.00		
11/13/2024	CB#18	Various Depts-Equipment	124,030.00		
12/12/2024	CB#27	Various Depts-Equipment	24,973.00		
12/12/2024	CB#29	Various Depts-Equipment	47,998.00		
12/23/2024	CB#30	Various Depts-Equipment	2,079.00		
1/24/2025	CB#32	Various Depts-Equipment	4,808.00		
2/6/2025	CB#35	Various Depts-Equipment	46,973.00		
2/12/2025	CB#36	Various Depts-Equipment	2,000.00		
3/7/2025	CB#37	Various Depts-Equipment	150,231.00		
3/25/2025	CB#40	Various Depts-Equipment	31,751.00		
4/28/2025	CB#43	Various Depts-Equipment	63,924.00		
5/1/2025	CB#58	Various Depts-Equipment	224,250.00		
5/15/2025	CB#59	Various Depts-Equipment	6,500.00		
TOTAL APPROPRIATIONS APPROVED TO DATE:			$ 998,990.00	$ -	
BALANCE GENERAL FUND CONTINGENCY:					$ 195,615.09

ORIGINAL APPROPRIATION: $1,416,069.58 **TOTAL CONTINGENCY BALANCE: $ 447,502.10**

JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
5/31/2025

ASSETS		
Cash-Petty	$	12,930.00
Cash-In Time Deposits		35,081,933.07
Cash-Wells Fargo		935,028.91
Taxes Receivable-Ad Valorem		949,945.00
Allowance for Doubtful Tax Rec.		(817,000.00)
Accounts Receivable		-
Accounts Receivable-Sales Tax		268,524.50
Accounts Receivable-Other		6,360.96
Notes Receivable-Summit		778,547.54
Due from Other Funds		-
TOTAL ASSETS:	**$**	**37,216,269.98**
LIABILITIES		
Accounts Payable		(15,828.00)
Accrued Salaries Payable		-
NCVTS Refunds Payable		(1,391.29)
Debt Setoff Collected in Advance		-
Due to Other Funds		-
Taxes Collected in Advance		(53,434.97)
Debt Setoff Collected in Advance		-
Reserve for WC		(55,036.00)
Earnest Money Payable		(560.00)
Narcotic Funds Payable		(49,690.12)
Reserved for Taxes Receivable		(949,945.00)
Reserved for Uncollectible Taxes		817,000.00
Erosion Control Ordinance Bond		(227,534.48)
Cell Tower Escrow		(21,799.43)
Fuel Prepaid Expense		(42,091.79)
ROD Automation Payable		(107,303.87)
Fund Balance		(36,508,655.03)
TOTAL LIABILITIES & FUND BALANCE:	**$**	**(37,216,269.98)**
TOTAL GENERAL FUND BALANCE SHEET	**$**	**(0.00)**

JACKSON COUNTY INCOME STATEMENT PERIOD ENDING MAY 31, 2025						
	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	45,636,489.00	158,735.46	45,762,346.70		(125,857.70)	100.28%
Ad Valorem Tax-Prior Year	500,000.00	16,872.74	343,428.49		156,571.51	68.69%
Motor Vehicle Tax-Current Year	2,082,900.00	185,426.34	1,758,592.69		324,307.31	84.43%
Motor Vehicle Tax-Prior Year	100.00	-	-		100.00	0.00%
Sales and Use Tax	25,014,863.00	1,534,973.95	14,964,257.66		10,050,605.34	59.82%
Public Safety	2,214,295.00	345,468.67	901,690.42		1,312,604.58	40.72%
Code Enforcement	844,400.00	79,446.00	868,788.00		(24,388.00)	102.89%
Transportation	765,579.00	8,831.83	381,203.31		384,375.69	49.79%
Health	2,763,013.11	341,578.81	2,022,448.66		740,564.45	73.20%
Social Services	6,175,509.15	508,710.47	4,157,528.75		2,017,980.40	67.32%
Social Services-Indian	243,887.00	16,093.24	225,613.73		18,273.27	92.51%
Dept on Aging	330,951.00	30,553.70	343,432.55		(12,481.55)	103.77%
Recreation	1,150,592.00	98,500.05	995,757.17		154,834.83	86.54%
Register of Deeds	1,350,500.00	90,579.60	1,111,921.95		238,578.05	82.33%
ABC Board Revenues	764,544.52	1,137.15	565,327.45		199,217.07	73.94%
Fund Balance	7,109,721.00	-	-		7,109,721.00	0.00%
Other General	5,421,021.69	351,528.29	4,186,624.35	-	1,234,397.34	77.23%
TOTAL REVENUES:	**$ 102,368,365.47**	**$ 3,768,436.30**	**$ 78,588,961.88**	**$ -**	**$ 23,779,403.59**	76.77%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	391,282.00	12,973.69	309,389.13	1,518.78	80,374.09	79.46%
Administration	521,634.00	32,814.91	399,241.25		122,392.75	76.54%
Human Resources	256,074.35	16,599.77	214,941.51	6,402.01	34,730.83	86.44%
Finance	922,425.41	62,952.17	818,966.43		103,458.98	88.78%
Tax Collections	376,950.40	28,687.03	321,469.62		55,480.78	85.28%
Tax Administration	910,721.10	58,632.09	714,507.49		196,213.61	78.46%
GIS-Mapping	114,277.11	6,186.20	88,181.03		26,096.08	77.16%
License Plate Agency	202,632.20	15,915.18	173,332.31		29,299.89	85.54%
Legal	425,181.70	21,379.57	405,222.30		19,959.40	95.31%
Court Facilities	62,090.00	2,508.00	60,545.72	7,550.00	(6,005.72)	109.67%
Elections	691,057.37	22,325.85	595,049.51	23,114.41	72,893.45	89.45%
Register of Deeds	627,808.25	43,020.48	547,132.70		80,675.55	87.15%
Central Services	197,000.00	28,488.13	128,209.46		68,790.54	65.08%
Computer & Information	1,173,150.19	167,930.89	1,135,259.09	32,499.01	5,392.09	99.54%
Public Works	8,222,870.67	441,497.51	5,650,437.93	426,537.87	2,145,894.87	73.90%
Professional Services	55,000.00	1,750.00	16,900.00	-	38,100.00	30.73%
TOTAL GENERAL GOVT	$ 15,150,154.75	$ 963,661.47	$ 11,578,785.48	$ 497,622.08	$ 3,073,747.19	79.71%
PUBLIC SAFETY						
Sheriff	7,998,042.07	513,194.64	6,744,016.75	70,512.53	1,183,512.79	85.20%
Jail	3,381,135.31	310,461.72	2,670,343.63	182,173.74	528,617.94	84.37%
Sheriff Grants	337,805.00	158.96	114,451.06	19,276.54	204,077.40	39.59%
Emergency Management	2,522,270.68	155,940.30	1,993,683.43	201,629.88	326,957.37	87.04%
Fire	3,940,374.63	221,271.61	3,481,287.88		459,086.75	88.35%
Code Enforcement	1,989,139.94	144,338.76	1,721,815.63		267,324.31	86.56%
Amb/Rescue Squad	4,333,900.45	390,148.15	3,751,390.21	-	582,510.24	86.56%
TOTAL PUBLIC SAFETY	$ 24,502,668.08	$ 1,735,514.14	$ 20,476,988.59	$ 473,592.69	$ 3,552,086.80	85.50%
TRANSPORTATION						
Administration	240,371.46	15,435.58	190,434.10		49,937.36	79.22%
Operating Expense	687,944.71	42,769.91	549,329.74	3,730.79	134,884.18	80.39%
Capital Outlay	243,264.00	-	72,917.14	106,344.47	64,002.39	73.69%
Elderly Disabilities Grant	75,000.00		-		75,000.00	0.00%
Airport Authority	71,000.00	-	71,000.00	-	-	100.00%
TOTAL TRANSPORTATION	$ 1,317,580.17	$ 58,205.49	$ 883,680.98	$ 110,075.26	323,823.93	75.42%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ENVIRONMENTAL PROTECTION						
Forestry	136,785.00	29,746.94	89,916.75	-	46,868.25	65.74%
TOTAL ENVIRON PROTECTION	$ 136,785.00	$ 29,746.94	$ 89,916.75	$ -	$ 46,868.25	65.74%
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	486,596.54	29,378.98	372,483.13	2,456.27	111,657.14	77.05%
Community Development	375,492.00	27,153.78	165,775.32	24,800.00	184,916.68	50.75%
Cooperative Extension	247,951.00	19,176.35	143,953.01		103,997.99	58.06%
Conservation	241,030.99	21,479.01	198,697.98	-	42,333.01	82.44%
TOTAL ECONOMIC & PHY DEV	$ 1,351,070.53	$ 97,188.12	$ 880,909.44	$ 27,256.27	$ 442,904.82	67.22%
HUMAN SERVICES						
Health	7,252,701.96	492,124.06	5,428,663.89	101,629.98	1,722,408.09	76.25%
Well at Work	13,750.00	-	224.72		13,525.28	1.63%
Mental Health	129,027.00	-	67,486.50		61,540.50	52.30%
Substance Abuse Recovery Planning	368,428.54	5,380.86	52,491.67		315,936.87	14.25%
Social Services	9,762,937.51	526,246.18	7,638,169.40	22,194.41	2,102,573.70	78.46%
Indian Reservation	209,245.36	5,724.14	58,330.20		150,915.16	27.88%
Dept on Aging	942,451.43	62,713.33	756,460.59	29,697.86	156,292.98	83.42%
Emergency Food & Shelter	11,871.00	-	13,499.50		(1,628.50)	113.72%
Congregate & Home Del Meals	567,127.26	47,265.89	435,556.93		131,570.33	76.80%
Adult Day Care	144,378.32	16,609.64	138,895.95		5,482.37	96.20%
Senior Center	18,500.00	3,504.71	16,785.86		1,714.14	90.73%
Veterans	168,770.96	11,446.19	148,585.00		20,185.96	88.04%
Youth Services	187,586.00	10,702.00	149,757.86		37,828.14	79.83%
Senior Citizen Services	39,193.00	-	39,193.00		-	100.00%
Other Human Services	403,274.00	-	403,274.00	-	-	100.00%
TOTAL HUMAN SERVICES	$ 20,219,242.34	$ 1,181,717.00	$ 15,347,375.07	$ 153,522.25	$ 4,718,345.02	76.66%
EDUCATION						
Public Schools	11,562,137.00	989,820.51	10,646,243.19		915,893.81	92.08%
Community College	3,532,240.00	249,772.17	3,032,186.18	-	500,053.82	85.84%
TOTAL EDUCATION	$ 15,094,377.00	$ 1,239,592.68	$ 13,678,429.37	$ -	$ 1,415,947.63	90.62%
CULTURAL/RECREATION						
Library	1,483,364.00	120,084.32	1,348,948.29	3,279.36	131,136.35	91.16%
Recreation	1,919,784.58	98,300.31	1,468,694.75	126,575.92	324,513.91	83.10%
Swimming Pool	231,130.00	1,531.65	83,852.61	4,000.00	143,277.39	38.01%
Recreation Center	435,815.93	34,205.82	369,617.23	164.54	66,034.16	84.85%
Cashiers Recreation	651,590.68	27,097.08	419,714.75	6,985.58	224,890.35	65.49%
Cashiers Recreation Center	441,327.03	28,734.97	380,757.13	14,950.60	45,619.30	89.66%
Aquatics Center	795,276.10	50,235.20	398,891.66	11,879.20	384,505.24	51.65%
Arts	10,000.00	-	10,000.00	-	-	100.00%
TOTAL CULTURAL/RECREATION	$ 5,968,288.32	$ 360,189.35	$ 4,480,476.42	$ 167,835.20	$ 1,319,976.70	77.88%
TRANSFERS TO OTHER FUNDS	$ 18,180,697.18	$ 1,778,485.19	$ 14,979,114.79	$ -	$ 3,201,582.39	82.39%
CONTINGENCY	$ 447,502.10	$ -	-	$ -	$ 447,502.10	0.00%
	$ 447,502.10	$ -	$ -	$ -	$ 447,502.10	
TOTAL EXPENDITURES:	**$ 102,368,365.47**	**$ 7,444,300.38**	**$ 82,395,676.89**	**$ 1,429,903.75**	**$ 18,542,784.83**	81.89%
TOTAL REVENUES & EXPENSE:	**$ -**	**$ (3,675,864.08)**	**$ (3,806,715.01)**	**$ (1,429,903.75)**	**$ 5,236,618.76**	**-5.12%**

JACKSON COUNTY
VARIOUS FUNDS
BALANCE SHEET
FOR PERIOD ENDING MAY 31, 2025

	OPIOID FUND 14	PAYROLL FUND 15	SELF-INS FUND 16	SCHOOL CAP RESERVE FUND 19	CAP RESERVE FUND 20	SCHOOL CAP RESERVE FUND 21	EMERGENCY TELEPHONE FUND 22	ECONOMIC DEVELOPMENT FUND 23	JACKSON TDA FUND 24	REAL PROPERTY REVALUATION FUND 25	COMMUNITY DEVELOPMENT FUND 26	LAW ENFORCEMENT FUND 27
ASSETS												
Cash & Investments	1,879,457.70	1,140,791.24	6,652,337.09	4,298,498.18	4,080,206.06	5,685,686.45	910,792.89	211,080.78	3,025,348.20	16,590.39	47,293.27	87,384.81
Accounts receivable	3,673,395.07		-	-	-	-	4,134.45	1,191.91	1,466.45	1,620.19		
Due from other funds	-	-		-		-		-				
Due from contracts												
Land/Equipment less depreciation									8,133.15			
Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 5,552,852.77	$ 1,140,791.24	$ 6,652,337.09	$ 4,298,498.18	$ 4,080,206.06	$ 5,685,686.45	$ 914,927.34	$ 212,272.69	$ 3,034,947.80	$ 18,210.58	$ 47,293.27	$ 87,384.81
LIABILITES AND FUND EQUITY												
Accounts payable		1,140,791.24	-			-		-	(131.54)	-	-	-
Due to other funds	-	-	-	-	-	-	-			-	-	-
Deferred revenues	5,552,852.77	-						-	-			
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	$ 5,552,852.77	$ 1,140,791.24	$ -	$ -	$ -	$ -	$ -	$ -	$ (131.54)	$ -	$ -	$ -
FUND EQUITY												
Fund balance	-	-	6,652,337.09	4,298,498.18	4,080,206.06	5,685,686.45	914,927.34	212,272.69	3,035,079.34	18,210.58	47,293.27	87,384.81
TOTAL LIABILITIES AND FUND EQUITY	$ 5,552,852.77	$ 1,140,791.24	$ 6,652,337.09	$ 4,298,498.18	$ 4,080,206.06	$ 5,685,686.45	$ 914,927.34	$ 212,272.69	$ 3,034,947.80	$ 18,210.58	$ 47,293.27	$ 87,384.81

JACKSON COUNTY
VARIOUS FUNDS
BALANCE SHEET
FOR PERIOD ENDING MAY 31, 2025

	CONSERVATION PRESERVATION FUND 28	CLEAN WATER REVOLVING LOAN FUND 41	ECONOMIC DEVELOPMENT FUND 42	ECONOMIC DEVELOPMENT FUND 64	SOLID WASTE FUND 65	GREEN ENERGY FUND 66	DEFERRED COMP FUND 74	PROPERTY TAX AGENCY FUND 75	ST OF NC AGENCY FUND 76	EXTENSION AGENCY FUND 77	FIXED ASSETS FUND 91	GENERAL L-TERM DEBT FUND 92
ASSETS												
Cash & Investments	2,085,885.62	16,842.49	712,425.46	2,574,833.66	231,021.64	359,288.45	2,990,895.01	3,176.89	90,705.70	11,794.04		
Accounts receivable	5,975.46	-	-	854.15	560,189.25	2,978.85		-	-	89.34		
Due from other funds					-	-						
Deferred Outflows-OPEB					351,429.00	167,173.00						
Land/Equipment less depreciation				554,370.94	3,490,412.45	40,449.48					160,053,564.39	
Amt for Retirement-Long term debt												38,286,704.57
Net reserved assets												
Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 2,091,861.08	$ 16,842.49	$ 712,425.48	$ 3,130,058.75	$ 4,633,052.34	$ 569,889.78	$ 2,990,895.01	$ 3,176.89	$ 90,705.70	$ 11,883.38	$ 160,053,564.39	$ 38,286,704.57
LIABILITES AND FUND EQUITY												
Accounts payable	-	-	-	-	-	103,036.69		3,176.89	90,705.70	-		38,286,704.57
Contributions from Employees					17,824.05	12,188.67	2,990,895.01					
Retainage Payable					-							
Due to other funds	-	-	-		-							
Taxes Collected in Advance					-							
Debt Setoff in Advance					-							
OPEB Liability					768,652.00	291,518.00						
Net Pension Liability-LGERS					298,335.00	48,662.00						
Deferred Inflows					299,906.00	149,956.00						
Accured Interest Payable	-	-	-		578.85							
Leased Liabilities					14,307.00							
Debt-Current and Non-current					117,300.22							
Investment in Fixed Assets											160,053,564.39	
Contributed Capital					13,117.89							
Deferred revenues	-	-	-		-							
Accrued landfill closure & post-cl	-	-	-	-	1,503,374.18	-	-	-	-	-	-	-
TOTAL LIABILITIES	$ -	$ -	$ -	$ -	$ 3,033,395.19	$ 605,361.36	$ 2,990,895.01	$ 3,176.89	$ 90,705.70	$ -	$ 160,053,564.39	$ 38,286,704.57
FUND EQUITY												
Fund balance	2,091,861.08	16,842.49	712,425.46	3,130,058.75	1,599,657.15	(35,471.58)	-	-	-	11,883.38	-	-
TOTAL LIABILITIES AND FUND EQUITY	$ 2,091,861.08	$ 16,842.49	$ 712,425.46	$ 3,130,058.75	$ 4,633,052.34	$ 569,889.78	$ 2,990,895.01	$ 3,176.89	$ 90,705.70	$ 11,883.38	$ 160,053,564.39	$ 38,286,704.57

JACKSON COUNTY VARIOUS FUNDS INCOME STATEMENTS FOR PERIOD ENDING MAY 31, 2025	SCHOOL CAP RES-ART 46 FUND 19	CAPITAL RESERVE FUND 20	SCHOOL CAP RESERVE FUND 21	EMERGENCY TELEPHONE FUND 22	ECONOMIC DEVELOPMENT FUND 23	JACKSON TDA FUND 24	REAL PROPERTY REVALUATION FUND 25	COMMUNITY DEVELOPMENT FUND 26	LAW ENFORCEMENT FUND 27	CONSERVATION PRES, RECREATION FUND 28	FIRE SERVICE DISTRICT TAX FUND 29	DEBT SERVICE FUND 30	ECONOMIC DEVELOPMENT FUND 42	ECONOMIC DEVELOPMENT FUND 64	SOLID WASTE FUND 65	GREEN ENERGY FUND 66
REVENUES																
Other taxes				-		1,864,026.25					2,185,709.70				3,011,123.05	
Restricted intergovermental revenues				220,374.75	78,000.00				31,708.97						107,364.74	-
Sales and services					-	120.50					-		-	-	1,964,101.01	33,704.47
Investment earnings	108,868.67	143,211.55	165,165.08	26,596.33	-	130,776.58	-			63,985.46	-		25,488.41	93,003.21	19,266.62	5,878.25
Lease Proceeds					-										-	
Transfers	1,628,013.35	1,000,000.00	683,836.50		252,084.65		500,000.00	750,000.00		500,000.00	-	4,349,035.26	-	5,750,000.00	-	309,132.53
Miscellaneous	-	-	-	-	23,900.00	-	-		-	-	-	-	-	-	-	3,457.22
TOTAL REVENUES:	$ 1,736,882.02	$ 1,143,211.55	$ 849,001.58	$ 246,971.08	$ 353,984.65	$ 1,994,923.33	$ 500,000.00	$ 750,000.00	$ 31,708.97	$ 563,985.46	$ 2,185,709.70	$ 4,349,035.26	$ 25,488.41	$ 5,843,003.21	$ 5,101,855.42	$ 352,172.47
EXPENDITURES																
General government	-	-	-				526,861.06			667,639.17	-					
Public safety		-		152,027.82					8,000.00		1,902,959.63					
Economic and physical dev		-			228,952.70	2,897,573.09		750,000.00								
Human services		-														
Debt Service:																
Principal retirement	500,000.00											3,443,848.29			117,300.22	
Interest and fees	280,987.50											905,186.97			1,390.01	
Enterprise operations	-	-	-	-	-	-	-	-	-	-	-	-	-	4,545,201.73	4,857,043.67	290,887.16
TOTAL EXPENDITURES	$ 780,987.50	$ -	$ -	$ 152,027.82	$ 228,952.70	$ 2,897,573.09	$ 526,861.06	$ 750,000.00	$ 8,000.00	$ 667,639.17	$ 1,902,959.63	$ 4,349,035.26	$ -	$ 4,545,201.73	$ 4,975,733.90	$ 290,887.16
Revenues over (under) expenditures	$ 955,894.52	$ 1,143,211.55	$ 849,001.58	$ 94,943.26	$ 125,031.95	$ (902,649.76)	$ (26,861.06)	$ -	$ 23,708.97	$ (103,653.71)	$ 282,750.07	$ -	$ 25,488.41	$ 1,297,801.48	$ 126,121.52	$ 61,285.31

CASHIERS-GLENVILLE RECREATION PROJECT 43
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2025

			ACTUAL		
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
Investment Earnings	43-3831-491-02	$ 33,135.00	$ 33,135.00	$ 9,532.67	$ 42,667.67
Total Revenues:		$ 33,135.00	$ 33,135.00	$ 9,532.67	$ 42,667.67
Expenditures:					
Architect,Engineering	43-6127-199-00	$ 132,464.00	$ 90,317.26	$ 13,962.70	$ 104,279.96
Site Preparation	43-6127-580-01	235,000.00	-	-	-
Mobilization	43-6127-580-02	18,303.00	-	-	-
Sidewalks & Pathways	43-6127-580-03	50,000.00	-	-	-
Wayfinding Signage	43-6127-580-04	5,000.00	-	-	-
Tennis Courts	43-6127-580-05	115,000.00	-	-	-
Picnic Tables	43-6127-580-06	9,600.00	-	-	-
Trash & Recyle Receptacles	43-6127-580-07	12,600.00	-	-	-
Benches	43-6127-580-08	7,200.00	-	-	-
General Plantings	43-6127-580-09	35,000.00	-		
Splash Pad	43-6127-580-10	445,766.00	-		
Contingency	43-6127-990-00	78,893.00	-	-	-
Total Expenditures:		$ 1,144,826.00	$ 90,317.26	$ 13,962.70	$ 104,279.96
Revenues over (under) expenditures		$ (1,111,691.00)	$ (57,182.26)	$ (4,430.03)	$ (61,612.29)
Other financing sources:					
Operating transfers--in:					
General Fund 12	43-3981-000-12	$ 1,111,691.00	$ 1,111,691.00	$ -	$ 1,111,691.00
Total Other financing sources:		$ 1,111,691.00	$ 1,111,691.00	$ -	$ 1,111,691.00
Revenues and other financing sources over expenditures and other uses		$ -	$ 1,054,508.74	$ (4,430.03)	$ 1,050,078.71
Fund Balance beginning of year, July 1				$ 1,054,508.74	
Fund Balance end of year, June 30				$ 1,050,078.71	

WHITTER-QUALLA PARK PROJECT 43
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2025

		Project Authorization	ACTUAL Prior Years	Current Year	Total To Date
Revenues:					
PARTF Grant	43-3612-260-00	$ 500,000.00	$ -	$ -	$ -
Investment Earnings	43-3831-491-01	78,904.00	58,903.10	16,946.96	75,850.06
Total Revenues:		$ 578,904.00	$ 58,903.10	$ 16,946.96	$ 75,850.06
Expenditures:					
Picnic Shelter	43-6126-580-01	$ 163,200.00	$ -	$ -	$ -
Playground	43-6126-580-02	298,312.94	-	96,752.92	96,752.92
Paving, Circulation, Signage	43-6126-580-03	503,809.65	-	80,480.84	80,480.84
Bathroom Facilities	43-6126-580-04	206,295.00	-	-	-
Utilities Water&Sewer	43-6126-580-05	133,930.00	-	-	-
Landscaping	43-6126-580-06	147,000.48	-	-	-
Site Grading,Preparation	43-6126-580-07	363,716.37	-	292,247.38	292,247.38
Site Elements	43-6126-580-08	146,129.28	-	-	-
Planning,Incidental	43-6126-580-09	98,000.00	52,741.25	26,809.63	79,550.88
Contingency	43-6126-990-00	196,239.37	-	-	-
Total Expenditures:		$ 2,256,633.09	$ 52,741.25	$ 496,290.77	$ 549,032.02
Revenues over (under) expenditures		$ (1,677,729.09)	$ 6,161.85	$ (479,343.81)	$ (473,181.96)
Other financing sources:					
Operating transfers--in:					
General Fund 12	43-3981-000-12	$ 920,967.09	$ 756,763.00	$ -	$ 756,763.00
CPR Fund	43-3981-000-28	756,762.00	-	-	-
Total Other financing sources:		$ 1,677,729.09	$ 756,763.00	$ -	$ 756,763.00
Revenues and other financing sources over expenditures and other uses		$ -	$ 762,924.85	$ (479,343.81)	$ 283,581.04
Fund Balance beginning of year, July 1				$ 762,924.85	
Fund Balance end of year, June 30				$ 283,581.04	

WEBSTER PARK PROJECT 43
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2025

			ACTUAL		
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
State of NC-Spec Approp	43-3612-260-01	$ 90,000.00	$ 90,000.00	$ -	$ 90,000.00
Total Revenues:		$ 90,000.00	$ 90,000.00	$ -	$ 90,000.00
Expenditures:					
Picnic Shelter	43-6129-580-01	$ 65,900.00	$ 65,894.80	$ -	$ 65,894.80
Electric Power & Lights	43-6129-580-02	11,100.00	9,955.54	9,771.01	19,726.55
Protective Netting	43-6129-580-03	10,000.00	9,039.98	-	9,039.98
Trail Screenings	43-6129-580-04	1,000.00	-	-	-
Pet Waste Stations	43-6129-580-05	1,000.00	758.91	-	758.91
ADA Parking & Sidewalk	43-6129-580-06	9,500.00	7,264.19	-	7,264.19
Picnic Tables	43-6129-580-07	6,500.00	-	-	-
Total Expenditures:		$ 105,000.00	$ 92,913.42	$ 9,771.01	$ 102,684.43
Revenues over (under) expenditures		$ (15,000.00)	$ (2,913.42)	$ (9,771.01)	$ (12,684.43)
Other financing sources:					
Operating transfers--in:					
General Fund	43-2300-000-11	$ -	$ -	$ -	-
CPR Fund	43-3981-000-28	15,000.00	15,000.00	-	15,000.00
Total Other financing sources:		$ 15,000.00	$ 15,000.00	$ -	$ 15,000.00
Revenues and other financing sources over expenditures and other uses		$ -	$ 12,086.58	$ (9,771.01)	$ 2,315.57
Fund Balance beginning of year, July 1				$ 12,086.58	
Fund Balance end of year, June 30				$ 2,315.57	

CAPITAL PROJECTS FUND 44
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2025

			ACTUAL		
		Project Authorization	**Prior Years**	**Current Year**	**Total To Date**
Revenues:					
Dogwood Health Trust	44-3580-360-01	$ 2,348,997.50	$ 2,348,997.50	$ -	$ 2,348,997.50
General Fund-ARPA	44-3580-360-02	2,729,281.50	2,574,497.50	-	2,574,497.50
Investment Earnings	44-3831-491-00	300,000.00	233,615.57	154,949.11	388,564.68
Total Revenues:		$ 5,378,279.00	$ 5,157,110.57	$ 154,949.11	$ 5,312,059.68
Expenditures:					
Human Services Projects					
Planning-Homeless Shelter	44-5850-199-01	$ 28,500.00	$ 28,500.00	$ -	$ 28,500.00
Planning/Architect-CDP	44-5850-199-02	330,000.00	274,002.52	26,374.00	300,376.52
Construction-CDP Facility	44-5850-580-01	4,861,947.00	459,446.86	1,508,642.31	1,968,089.17
Site Acquisition	44-5850-580-02	50,000.00	50,063.32	-	50,063.32
Site Improvements	44-5850-580-03	-	-	8,500.00	8,500.00
Contingency	44-5850-990-00	107,832.00	-	-	-
Total Human Services Projects		$ 5,378,279.00	$ 812,012.70	$ 1,543,516.31	$ 2,355,529.01
Total Expenditures:		$ 5,378,279.00	$ 812,012.70	$ 1,543,516.31	$ 2,355,529.01
Revenues over (under) expenditures		$ -	$ 4,345,097.87	$ (1,388,567.20)	$ 2,956,530.67
Other financing sources:					
Operating transfers--in:					
Capital Reserve Fund	44-3981-000-20	$ -	$ -	$ -	$ -
Total Other financing sources:		$ -	$ -	$ -	$ -
Revenues and other financing sources over expenditures and other uses		$ -	$ 4,345,097.87	$ (1,388,567.20)	$ 2,956,530.67
Fund Balance beginning of year, July 1				$ 4,345,097.87	
Fund Balance end of year, June 30				$ 2,956,530.67	

INDOOR POOL FACILITY FUND 45
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2025

			ACTUAL		
		Project Authorization	**Prior Years**	**Current Year**	**Total To Date**
Revenues:					
Bond Proceeds	45-3920-000-00	$ 20,000,000.00	$20,000,000.00	$ -	$20,000,000.00
Investment Earnings	45-3831-491-00	1,170,000.00	1,267,077.66	106,899.68	1,373,977.34
Total Revenues:		$ 21,170,000.00	$21,267,077.66	$ 106,899.68	$21,373,977.34
Expenditures:					
Legal-Closing Costs	45-4199-192-00	$ 98,619.00	$ 98,618.72	$ -	$ 98,618.72
Architect & Civil Engineering	45-4199-199-00	1,502,488.00	1,604,034.11	(98,626.64)	1,505,407.47
Surveying & Geotechnical	45-4199-199-01	300,000.00	600.00	157,630.80	158,230.80
Permitting	45-4199-199-02	16,381.00	13,578.30	123.18	13,701.48
Construction	45-4199-580-00	21,598,301.61	19,946,540.39	1,645,465.15	21,592,005.54
Furnishing and Fixtures	45-4199-580-01	521,400.00	164,201.78	376,379.32	540,581.10
Technology	45-4199-580-02	223,200.00	-	200,063.60	200,063.60
Contingency	45-4199-990-00	1,090,918.39	-	-	-
Total Expenditures:		$ 25,351,308.00	$21,827,573.30	$ 2,281,035.41	$24,108,608.71
Revenues over (under) expenditures		$ (4,181,308.00)	$ (560,495.64)	$ (2,174,135.73)	$ (2,734,631.37)
Other financing sources:					
Operating transfers--in:					
General Fund	45-3981-000-11	$ 4,181,308.00	$ 4,181,308.00	$ -	$ 4,181,308.00
Total Other financing sources:		$ 4,181,308.00	$ 4,181,308.00	$ -	$ 4,181,308.00
Revenues and other financing sources over expenditures and other uses		$ -	$ 3,620,812.36	$ (2,174,135.73)	$ 1,446,676.63
Fund Balance beginning of year, July 1				$ 3,620,812.36	
Fund Balance end of year, June 30				$ 1,446,676.63	

DILLSBORO COMPLEX PROJECT FUND 46
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2025

			ACTUAL		
		Project Authorization	**Prior Years**	**Current Year**	**Total To Date**
Revenues:					
Investment Earnings	46-3831-491-00	$ 10,000.00	$ 9,804.51	$ -	$ 9,804.51
Total Revenues:		$ 10,000.00	$ 9,804.51	$ -	$ 9,804.51
Expenditures:					
MPS Engineering Fees	46-5120-199-00	$ 253,353.00	$ 242,940.17	$ -	$ 242,940.17
Hazmet & Permitting Fees	46-5120-199-01	63,207.00	11,579.95	-	11,579.95
WR Engineering Fees	46-5120-199-02	179,647.00	179,647.00	-	179,647.00
McGee Engineering Fees	46-5120-199-03	39,500.00	38,652.79	-	38,652.79
Construction	46-5120-580-00	4,625,524.86	4,622,977.11	3,947.29	4,626,924.40
Furnishing and Fixtures	46-5120-580-01	287,719.00	283,825.00	-	283,825.00
Signage	46-5120-580-02	13,000.00	25,985.04	-	25,985.04
Technology	46-5120-580-03	146,500.00	162,424.17	31,097.41	193,521.58
Kilns, Carport, Fencing	46-5120-580-04	52,572.00	50,030.92	-	50,030.92
Shipping Containers	46-5120-580-05	10,000.00	9,975.00	-	9,975.00
Contingency	46-5120-990-00	-	-	-	-
Total Expenditures:		$ 5,671,022.86	$ 5,628,037.15	$ 35,044.70	$ 5,663,081.85
Revenues over (under) expenditures		$ (5,661,022.86)	$ (5,618,232.64)	$ (35,044.70)	$ (5,653,277.34)
Other financing sources:					
Operating transfers--in:					
Capital Reserve 20	46-3981-000-20	$ 5,390,000.00	$ 5,390,000.00	$ -	$ 5,390,000.00
General Fund	46-3981-000-11	224,326.00	224,326.00	-	224,326.00
Health Department Fund 43	46-3981-000-43	46,696.86	46,696.86	-	46,696.86
Total Other financing sources:		$ 5,661,022.86	$ 5,661,022.86	$ -	$ 5,661,022.86
Revenues and other financing sources over expenditures and other uses		$ -	$ 42,790.22	$ (35,044.70)	$ 7,745.52
Fund Balance beginning of year, July 1				$ 42,790.22	
				$ 7,745.52	

GREENWAY PROJECT FUND 47
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2025

			ACTUAL		
		Project Authorization	**Prior Years**	**Current Year**	**Total To Date**
Revenues:					
Duke Energy	47-3612-000-00	$ 219,750.00	$ 219,742.22		$ 219,742.22
PARTF Grant	47-3612-260-00	435,000.00	435,000.00	-	435,000.00
JCTDA Grant	47-3612-260-01	745,000.00	-	745,000.00	745,000.00
Investment Earnings	47-3831-491-00	-	-	55,542.50	55,542.50
Total Revenues:		$ 1,399,750.00	$ 654,742.22	$ 800,542.50	$ 1,455,284.72
Expenditures:					
Engineering Fees	47-4264-199-00	$ 88,415.00	$ 82,663.00	$ -	$ 82,663.00
Engineering-Const Mgt	47-4264-199-01	7,000.00	7,000.00	-	7,000.00
Land Acquisition	47-4264-570-00	1,581,707.80	303,277.02	1,494,882.73	1,798,159.75
Construction Cost-Trails	47-4264-580-01	1,869,208.00	372,573.79	29,200.00	401,773.79
Construction Cost-Pedestrain Bridge	47-4264-580-02	304,000.00	304,000.00	-	304,000.00
Construction Cost-Bridge Installation	47-4264-580-03	1,119,700.00	1,003,481.75	-	1,003,481.75
Construction-Utility Relocation	47-4264-580-04	48,740.00	48,738.78	-	48,738.78
Contingency	47-4264-990-00	-	-	-	-
Total Expenditures:		$ 5,018,770.80	$ 2,121,734.34	$ 1,524,082.73	$ 3,645,817.07
Revenues over (under) expenditures		$ (3,619,020.80)	$ (1,466,992.12)	$ (723,540.23)	$ (2,190,532.35)
Other financing sources:					
Operating transfers--in:					
Capital Reserve Fund		$ -	$ -	$ -	$ -
General Fund	47-3981-000-11	1,500,000.00	1,500,000.00	-	1,500,000.00
General Fund	47-3981-000-12	836,707.80	836,707.80	-	836,707.80
Conservation Preservation Fund	47-3981-000-28	1,282,313.00	1,282,313.00	-	1,282,313.00
Total Other financing sources:		$3,619,020.80	$ 3,619,020.80	$ -	$ 3,619,020.80
Revenues and other financing sources over expenditures and other uses		$ -	$ 2,152,028.68	$ (723,540.23)	$ 1,428,488.45
Fund Balance beginning of year, July 1				$ 2,152,028.68	
Fund Balance end of year, June 30				$ 1,428,488.45	

SCHOOL IMPROVEMENT FUND 49
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2025

			ACTUAL		
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
NC Dept of Transportation	49-3451-230-00	$ -	$ -	$ 573,575.00	$ 573,575.00
NCDPI Needs Based Grant	49-3451-230-00	52,000,000.00	-	-	-
Investment Earnings	49-3831-491-00	75,000.00	66,718.88	9,007.21	75,726.09
Total Revenues:		$ 52,075,000.00	$ 66,718.88	$ 582,582.21	$ 649,301.09
Expenditures:					
Security Upgrades					
Architect/Civil Engineering	49-5916-199-00	$ 336,947.00	$ 467,450.00	$ 25,547.50	$ 492,997.50
Testing Services	49-5916-199-02	25,200.00	25,773.25	-	25,773.25
Smoky Mountain High School	49-5916-580-01	2,548,000.00	2,037,876.50	9,250.00	2,047,126.50
Fairview Elementary School	49-5916-580-02	1,874,300.00	1,877,890.00	-	1,877,890.00
Blue Ridge School	49-5916-580-03	1,750,000.00	1,517,188.00	25,900.00	1,543,088.00
Smokey Mountain Elementary	49-5916-580-04	850,000.00	827,607.85	-	827,607.85
Other Costs	49-5916-990-00	100,000.00	723.68	-	723.68
Total Security Upgrades		$ 7,484,447.00	$ 6,754,509.28	$ 60,697.50	$ 6,815,206.78
SMH Athletic Fields					
Construction	49-5917-580-00	$ 371,720.00	$ -	$ 382,031.00	382,031.00
Total SMH Athletic Fields		$ 371,720.00	$ -	$ 382,031.00	$ 382,031.00
Jackson County Middle School					
Architect/Civil Engineering	49-5918-199-00	$ 3,150,000.00	$ -	$ 824.20	$ 824.20
Land, Site Prep	49-5918-570-00	8,000,000.00	-	20,500.00	20,500.00
Construction	49-5918-580-00	45,000,000.00	-	-	-
Furnishings,Fixtures,Equip	49-5918-580-01	2,350,000.00	-	-	-
Contingency	49-5918-990-00	1,500,000.00	-	-	-
Total Jackson County Middle School		$ 60,000,000.00	$ -	$ 21,324.20	$ 21,324.20
Total Expenditures:		$ 67,856,167.00	$ 6,754,509.28	$ 464,052.70	$ 7,218,561.98
Revenues over (under) expenditures		$ (15,781,167.00)	$ (6,687,790.40)	$ 118,529.51	$ (6,569,260.89)
Other financing sources:					
Operating transfers--in:					
School Capital Reserve Fund 19	49-3981-000-19	$ 7,400,000.00	$ 3,400,000.00	$ -	$ 3,400,000.00
School Capital Reserve Fund 21	49-3981-000-21	8,381,167.00	4,009,447.00	-	4,009,447.00
Operating transfers--out			-		
General Fund		-	-	-	-
Total Other financing sources:		$ 15,781,167.00	$ 7,409,447.00	$ -	$ 7,409,447.00
Revenues and other financing sources over expenditures and other uses		$ -	$ 721,656.60	$ 118,529.51	$ 840,186.11
Fund Balance beginning of year, July 1				$ 721,656.60	
Fund Balance end of year, June 30				$ 840,186.11	