



RESOLUTION

Close-out of Capital Project

WHEREAS, the County of Jackson began a capital project in December 2019 for construction of the Jackson County Dillsboro Complex.

WHEREAS, the County transferred \$5,390,000 from the Capital Reserve Fund to fund the project, and

WHEREAS, the project has been completed and the architects on the project have submitted their certificates of completion, and

WHEREAS, final payments have been made for project expenses, and

WHEREAS, a balance of \$7,745.52 in project funds is returned to the Capital Reserve Fund by authority of the attached project ordinance amendment, and

NOW THEREFORE, BE IT RESOLVED BY THE COUNTY OF JACKSON that the Dillsboro Complex Project is complete and all documentation will be preserved in County files to comply with recordkeeping requirements. A summary of project revenues and expenditures is attached.

Adopted this 17th day of June, 2025.

Attest: _____
Angela M Winchester, Clerk

Mark Letson, Chairman

PROJECT ORDINANCE AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Jackson, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2025:

Section 1. To amend the Dillsboro Complex Project Fund, the expenditures are to be changed as follows:

ACCOUNT NUMBER	DEPARTMENT	DECREASE	INCREASE
46-9830-000-20	Transfer to Capital Reserve		7,745.52
		\$ -	\$ 7,745.52

This will result in a net decrease of \$7,745.52 in the expenditures of the Capital Projects Fund. To provide the additional revenue for the above, the following revenues will be increased:

ACCOUNT NUMBER	DEPARTMENT	DECREASE	INCREASE
46-3981-000-20	Transfer from Capital Reserve	7,745.52	
		\$ 7,745.52	\$ -

Section 2. Copies of this budget ordinance shall be furnished to the Clerk of the Governing Board, and to the Budget Officer and the Finance Officer for their direction.

Adopted this the 17th day of June, 2025.

ATTEST:

(seal)

Angela M. Winchester, Clerk

Mark Letson, Chairman
Board of Commissioners

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:		<u>\$ 10,000.00</u>	<u>\$ 9,804.51</u>	<u>\$ -</u>	<u>\$ 9,804.51</u>
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:		<u>\$ 5,671,022.86</u>	<u>\$ 5,628,037.15</u>	<u>\$ 35,044.70</u>	<u>\$ 5,663,081.85</u>
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:		<u>\$ 5,661,022.86</u>	<u>\$ 5,661,022.86</u>	<u>\$ -</u>	<u>\$ 5,661,022.86</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 42,790.22</u>	<u>\$ (35,044.70)</u>	<u>\$ 7,745.52</u>
Fund Balance beginning of year, July 1				\$ 42,790.22	
				<u>\$ 7,745.52</u>	



RESOLUTION

Close-out of Capital Project

WHEREAS, the County of Jackson began a capital project in December 2018 for construction of the Southwestern Community College Health Science Building.

WHEREAS, the County transferred \$3,220,163 from the School Capital Reserve Fund to fund the project, and

WHEREAS, the project has been completed and the architects on the project have submitted their certificates of completion, and

WHEREAS, final payments have been made for project expenses, and

WHEREAS, a balance of \$141,857.55 in project funds is returned to the School Capital Reserve Fund by authority of the attached project ordinance amendment, and

NOW THEREFORE, BE IT RESOLVED BY THE COUNTY OF JACKSON that the Southwestern Community College Health Science Building Project is complete and all documentation will be preserved in County files to comply with recordkeeping requirements. A summary of project revenues and expenditures is attached.

Adopted this 17th day of June, 2025.

Attest: _____
Angela M Winchester, Clerk

Mark Letson, Chairman

PROJECT ORDINANCE AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Jackson, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2025:

Section 1. To amend the SCC Health Science Building Project Fund, the expenditures are to be changed as follows:

ACCOUNT NUMBER	DEPARTMENT	DECREASE	INCREASE
48-9830-000-19	Transfer to SCR Fund 19		141,857.55
		\$ -	\$ 141,857.55

This will result in a net decrease of \$141,857.55 in the expenditures of the Capital Projects Fund. To provide the additional revenue for the above, the following revenues will be increased:

ACCOUNT NUMBER	DEPARTMENT	DECREASE	INCREASE
48-3981-000-19	Transfer from SCR Fund 19		141,857.55
		\$ -	\$ 141,857.55

Section 2. Copies of this budget ordinance shall be furnished to the Clerk of the Governing Board, and to the Budget Officer and the Finance Officer for their direction.

Adopted this the 17th day of June, 2025.

ATTEST:

(seal)

Angela M. Winchester, Clerk

Mark Letson, Chairman
Board of Commissioners

SCC HEALTH SCIENCE BUILDING FUND 48Schedule 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:					
EDA Grant	48-3597-200-00	\$ 2,015,395.00	\$ 2,015,395.00	\$ -	\$ 2,015,395.00
Connect NC Bonds	48-3597-300-00	5,445,597.00	5,445,597.00	-	5,445,597.00
Investment Earnings	48-3831-000-01	16,055.00	16,053.60	-	16,053.60
Loan Proceeds	48-3920-000-00	10,000,000.00	10,000,000.00	-	10,000,000.00
Total Revenues:		<u>\$ 17,477,047.00</u>	<u>\$ 17,477,045.60</u>	<u>\$ -</u>	<u>\$ 17,477,045.60</u>
Expenditures:					
Administrative and Legal	48-5922-190-00	\$ 33,400.00	\$ 33,398.14	\$ -	\$ 33,398.14
Design/Oversight Fees	48-5922-199-00	1,734,932.00	1,734,916.38	-	1,734,916.38
Engineering Costs	48-5922-199-01	194,785.00	194,510.71	-	194,510.71
Construction	48-5922-580-00	18,723,038.00	18,592,525.82	-	18,592,525.82
AV/Network	48-5922-580-01	-	-	-	-
Contingency	48-5922-990-00	11,055.00	-	-	-
Total Expenditures:		<u>\$ 20,697,210.00</u>	<u>\$ 20,555,351.05</u>	<u>\$ -</u>	<u>\$ 20,555,351.05</u>
Revenues over (under) expenditures		\$ (3,220,163.00)	\$ (3,078,305.45)	\$ -	\$ (3,078,305.45)
Other financing sources:					
Operating transfers--in:					
School Capital Reserve 19	48-3981-000-19	\$ 3,220,163.00	\$ 3,220,163.00	\$ -	\$ 3,220,163.00
Total Other financing sources:		<u>\$ 3,220,163.00</u>	<u>\$ 3,220,163.00</u>	<u>\$ -</u>	<u>\$ 3,220,163.00</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 141,857.55</u>	<u>\$ -</u>	<u>\$ 141,857.55</u>
Fund Balance beginning of year, July 1				<u>\$ 141,857.55</u>	
Fund Balance end of year, June 30				<u>\$ 141,857.55</u>	



RESOLUTION

Close-out of Capital Project

WHEREAS, the County of Jackson began a capital project in June 2016 for renovation of the Jackson County Skyland Services Center.

WHEREAS, the County transferred \$2,075,450 from the Capital Reserve Fund to fund the project, and

WHEREAS, the project has been completed and the architects on the project have submitted their certificates of completion, and

WHEREAS, final payments have been made for project expenses, and

WHEREAS, a balance of \$65,900 in project funds is returned to the Capital Reserve Fund by authority of the attached project ordinance amendment, and

NOW THEREFORE, BE IT RESOLVED BY THE COUNTY OF JACKSON that the Skyland Services Center Project is complete and all documentation will be preserved in County files to comply with recordkeeping requirements. A summary of project revenues and expenditures is attached.

Adopted this 17th day of June, 2025.

Attest: _____
Angela M Winchester, Clerk

Mark Letson, Chairman

PROJECT ORDINANCE AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Jackson, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2025:

Section 1. To amend the Skyland Services Center Project Fund, the expenditures are to be changed as follows:

ACCOUNT NUMBER	DEPARTMENT	DECREASE	INCREASE
44-9830-000-20	Transfer to Capital Reserve		65,900.00
		\$ -	\$ 65,900.00

This will result in a net decrease of \$65,900 in the expenditures of the Capital Projects Fund. To provide the additional revenue for the above, the following revenues will be increased:

ACCOUNT NUMBER	DEPARTMENT	DECREASE	INCREASE
44-3981-000-20	Transfer from Capital Reserve	65,900.00	
		\$ 65,900.00	\$ -

Section 2. Copies of this budget ordinance shall be furnished to the Clerk of the Governing Board, and to the Budget Officer and the Finance Officer for their direction.

Adopted this the 17th day of June, 2025.

ATTEST:

(seal)

Angela M. Winchester, Clerk

Mark Letson, Chairman
Board of Commissioners

CAPITAL PROJECTS FUND 44Schedule 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	44-3831-491-00	-	-	-	-
Total Revenues:		\$ -	\$ -	\$ -	\$ -
Expenditures:					
Skyland Services Center					
Architect Fees	44-4265-199-00	\$ 72,000.00	\$ 60,965.24	\$ -	\$ 60,965.24
Construction	44-4265-580-00	1,445,684.00	1,398,204.72	1,650.00	1,399,854.72
Furnishings	44-4265-580-01	141,980.00	139,655.49	-	139,655.49
Site Acquisition	44-4265-580-02	408,625.00	408,624.55	-	408,624.55
Contingency	44-4265-990-00	6,711.00	-	-	-
Total Skyland Services Center		\$ 2,075,000.00	\$ 2,007,450.00	\$ 1,650.00	\$ 2,009,100.00
Total Expenditures:		\$ 2,075,000.00	\$ 2,007,450.00	\$ 1,650.00	\$ 2,009,100.00
Revenues over (under) expenditures		\$ (2,075,000.00)	\$ (2,007,450.00)	\$ (1,650.00)	\$ (2,009,100.00)
Other financing sources:					
Operating transfers--in:					
Capital Reserve Fund	44-3981-000-20	\$ 2,075,000.00	2,075,000.00	\$ -	\$ 2,075,000.00
Total Other financing sources:		\$2,075,000.00	\$ 2,075,000.00	\$ -	\$ 2,075,000.00
Revenues and other financing sources over expenditures and other uses		\$ -	\$ 67,550.00	\$ (1,650.00)	\$ 65,900.00
Fund Balance beginning of year, July 1				\$ 67,550.00	
Fund Balance end of year, June 30				\$ 65,900.00	