

# Jackson County, North Carolina

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**Approved Budget**

**July 1, 2025 – June 30, 2026**

**Adoped this the 24<sup>th</sup> day of June, 2025**

Kevin King, County Manager  
Darlene Fox, Finance Director





**JACKSON COUNTY**  
**FY 2025-2026 APPROVED BUDGET**  
**TABLE OF CONTENTS**

LETTER TO THE BOARD OF COMMISSIONERS/BUDGET MESSAGE.....	1
BUDGET ORDINANCE.....	9
BUDGET SUMMARY .....	29
DEBT SUMMARY .....	71
DEPARTMENTAL DESCRIPTIONS AND GOALS .....	48
EXPENSE BY COUNTY SHARE.....	30
FEE AND RATE SCHEDULE .....	36
FINANCIAL INFORMATION .....	69
GOVERNMENT OVERVIEW .....	31
MISSION STATEMENT .....	34
ORGANIZATION CHART.....	35
POSITION SUMMARY.....	75
REVALUATION BUDGET PLAN .....	66
TAX INFORMATION .....	67

**GENERAL FUND**

SUMMARY .....	76
REVENUES.....	79
Administration .....	90
Adult Day Care .....	122
Aging.....	121
Airport Authority .....	106
Albert Carlton Library .....	125
Ambulance/Rescue Squad .....	104

Animal Shelter .....	111
Appalachian Women's Museum .....	107
Aquatic Center .....	128
Arts.....	129
Awake-Child Advocacy .....	124
Cashiers Area Chamber of Commerce .....	107
Cashiers Recreation .....	127
Cashiers Recreation Center.....	128
Cashiers Well .....	107
Center for Domestic Peace.....	124
Central Services .....	95
Christmas Connection .....	123
Circles of Hope .....	123
Code Enforcement .....	103
Community Development.....	107
Community Table .....	124
Computer and Information Services .....	96
Congregate & Home Delivered Meals.....	122
Conservation .....	109
Contingency .....	129
Cooperative Extension .....	108
Court Facilities.....	94
Elections.....	95
Emergency Food and Shelter.....	122
Emergency Management .....	102
Family Resource Center.....	107
Farmer's Market.....	124
Finance .....	91
Fire .....	103
Fontana Regional Library .....	125
Forestry .....	106
GIS/Mapping.....	113
Garage .....	97

Governing Body.....	90
Grounds Maintenance .....	98
Health.....	109
Housekeeping.....	98
Human Resources .....	91
Human Services-Other .....	124
Jackson County Cemetery.....	107
Jackson County Chamber of Commerce.....	107
Jackson County Homeless Program HERE.....	124
Jail .....	100
Legal .....	94
Library.....	125
License Plate Agency .....	94
Maintenance .....	97
Mountain Projects .....	124
Nurse Family Partnership.....	124
Pisgah Legal Services .....	124
Planning .....	106
Professional Services .....	99
Public Schools.....	124
Public Works.....	96
Recreation .....	125
Reflection of Inspiration .....	124
Register of Deeds .....	95
Rolling Start NC .....	124
Senior Citizens Services .....	123
Sheriff .....	99
Sheriff Grants.....	101
Smoky Mtn. Senior Games .....	144
Social Services .....	128
Social Services-Indian Reservation .....	120
Southwestern Commission.....	107
Southwestern Community College.....	124



Southwestern NC RC&D.....	108
State of Franklin.....	123
Substance Abuse Recovery Planning.....	117
Swimming Pool.....	126
Tax Administration .....	93
Tax Collections .....	91
Transfers to Other Funds .....	129
Transportation .....	104
United Christian Ministries.....	124
VAYA Health .....	117
Veteran's Service .....	123
Village Green.....	107
Vision Cashiers .....	108
Well at Work.....	111
Wellness Clinic.....	111
Westbridge Vocational.....	124
Youth Services.....	123
Youth Sports Program.....	123
Youth Summer Work Program .....	123

## **OTHER FUNDS**

<b>GENERAL ARPA FUND 12.....</b>	<b>131</b>
<b>NATIONAL OPIOID SETTLEMENT FUND 14 .....</b>	<b>132</b>
<b>SELF INSURANCE FUND 16.....</b>	<b>133</b>
<b>EDUCATION CAPITAL RESERVE FUND 19 .....</b>	<b>135</b>
<b>CAPITAL RESERVE FUND 20.....</b>	<b>136</b>
<b>SCHOOL CAPITAL RESERVE FUND 21 .....</b>	<b>137</b>
<b>EMERGENCY TELEPHONE FUND 22 .....</b>	<b>138</b>
<b>ECONOMIC DEVELOPMENT FUND 23.....</b>	<b>139</b>
<b>REAL PROPERTY REVALUATION FUND 25 .....</b>	<b>141</b>
<b>COMMUNITY DEVELOPMENT FUND 26.....</b>	<b>142</b>
<b>LAW ENFORCEMENT FUND 27 .....</b>	<b>143</b>
<b>CONSERVATION/PRESERVATION/REC FUND 28 .....</b>	<b>144</b>

<b>FIRE SERVICE DISTRICT TAX FUND 29 .....</b>	<b>145</b>
<b>DEBT SERVICE FUND 30.....</b>	<b>146</b>
<b>CLEAN WATER FUND 41 .....</b>	<b>147</b>
<b>ECONOMIC DEVELOPMENT REVOLVING LOAN FUND 42.....</b>	<b>148</b>

## **CAPITAL PROJECTS FUND**

### **PROJECT ORDINANCES:**

Glenville-Cashiers Recreation Project Fund 44 .....	150
Greenway Project Fund 47.....	153
Human Services Fund 44 .....	154
Indoor Pool Facility Fund 45 .....	156
School Improvement Fund 49.....	158
Whittier-Qualla Park Fund 44.....	151
 <b>ECONOMIC DEVELOPMENT ENTERPRISE FUND 64.....</b>	 <b>159</b>
<b>SOLID WASTE ENTERPRISE FUND 65 .....</b>	<b>160</b>
<b>GREEN ENERGY PARK ENTERPRISE FUND 66 .....</b>	<b>163</b>
<b>AIRPORT AUTHORITY FUND 78 .....</b>	<b>167</b>



# JACKSON COUNTY ADMINISTRATION

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## County Manager's Fiscal Year 2025-2026 Budget Message

May 20, 2025

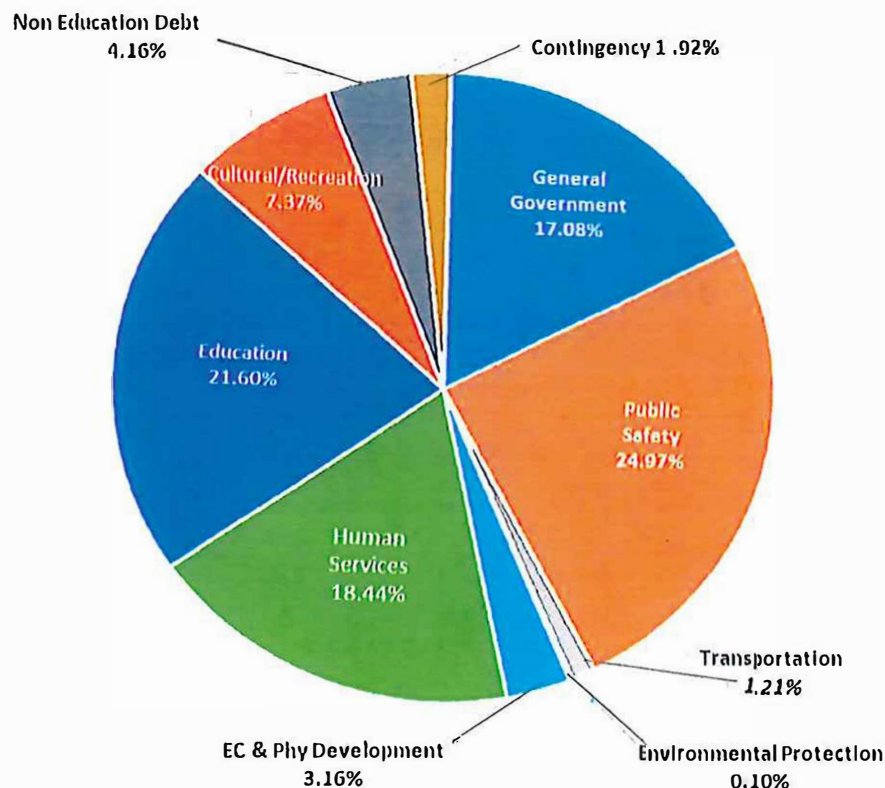
Jackson County Commissioners,

In accordance with the North Carolina General Statute 159-11, the proposed budget for Jackson County for 2025-2026 fiscal year is hereby presented for your review and consideration. The proposed budget sets forth a plan of operation for all county departments, programs, and projects for the 2025-2026 fiscal year. This proposed General Fund Budget for Jackson County is balanced in accordance with the state law with revenues and expenditures totaling \$106,938,560. This proposal constitutes an approximate increase of 4.46% (\$4,570,195) over the current FY 2025 amended budget. All proposals within the general fund are based upon a budget with a tax rate of \$0.32 per \$100 of value. Tax rate approved - \$0.31 per \$100 of value. Revenue neutral tax rate is \$0.2689 per \$100 of value.

### EXPENDITURES HIGHLIGHTS

Approved changes highlighted.

**\$104,713,237**



**Expenditures By Function- \$106,938,560**

## CATEGORICAL OVERVIEW

### PERSONNEL / INSURANCE

The proposed FY 25-26 budget contains personnel recommendations. The recommendations include:

1. One-step (3.15%, 3.00% or 1.5% based on career path) increase for all employees.
2. A 2% Cost of Living adjustment for all employees
3. Worker's Compensation and Liability Insurance.

It is recommended that all employees move up one step in the current grade and step plan. This action is necessary to maintain the career path system. Approximately \$1,285,933 is budgeted to implement the one-step increase and the 2% Cost of Living Adjustment (COLA) included in the proposal.

I am recommending that the Bonus Leave be changed from 2.5 days to 40 hours per employee. The 40 hours will be available on July 1<sup>st</sup> for current employees. The new hired employees will have the leave pro-rated at the end of each quarter: September 30<sup>th</sup> – 30 hours; December 31<sup>st</sup> – 20 hours; and March 31<sup>st</sup> – 10 hours. The leave will not be paid out upon separation. Any unused Bonus Leave will be lost on June 30<sup>th</sup>.

We had several requests for salary reclassifications and new positions. Following are my recommendations for the 2025-2026 fiscal year.

1. **Real Property Revaluation**- 2 FTE Real Property Appraiser I; reclassification of a Real Property Appraiser II to a Reappraisal Manager from Grade 22 to Grade 23.
2. **Elections** – 1 FTE Computer & GIS Support Tech I at Grade 20
3. **Garage** – Reclassification of Mechanic to Mechanic I from Grade 20 to Grade 21.
4. **Grounds** – 2 FTE General Utility Worker III.
5. **Sheriff** – 1 FTE Lieutenant School Resource Officer; 1 FTE Evidence Technician and 2 FTE Road Patrol Deputy-ACO under a trail basis for 1 year. Not funded.
6. **Jail** – Reclassification of Armed Detention Officer to Logistic & Fleet Mgt Sergeant from Grade 21 to Grade 23. Reclassified Detention Officers from Grade 21 to 22.
7. **Code Enforcement** – 1 FTE Processing Assistant IV for the Cashiers Office.
8. **Planning** – Reclassification of Administrative Assistant III to Processing Assistant IV from Grade 17 to Grade 18.
9. **Health** – Reclassification of a Medical Office Assistant III to Processing Assistant III from Grade 15 to Grade 16. Reclassification of 2 Env Health Program Coordinators to Environmental Health Program Supervisor I from Grade 25 to Grade 26.
10. **Social Services** – 1 FTE Staff Attorney.
11. **Veterans** – Reclassification of Administrative Assistant II to Veterans Service Officer from Grade 16 to Grade 23.
12. **Recreation** – 2 Park Attendant 80% positions to 100%. 1 FTE Assistant Recreation Director; 1 FTE Park Attendant.
13. **Cashiers Recreation** – 1 FTE Wellness Coordinator

Hospitalization / dental insurance premiums will increase by 2%. The employee rates will remain the same. Worker's compensation insurance will increase by 2%. Liability insurance will also increase by 2%.

## **CAPITAL & CAPITAL IMPROVEMENTS**

There are capital and capital improvement needs in the amount of \$4,070,140 that should be addressed in FY 25-26. The recommendations are as follows:

### **Equipment: \$1,514,000**

Highlights under this category include computers, servers, printers, software, garage equipment, cleaning equipment, grounds maintenance equipment, recreation equipment, law enforcement flock cameras and guns, and emergency communication equipment. It is being recommended that the majority of these expenses be delayed until after the audit is complete.

### **Vehicles: \$1,199,324**

Highlights under this category include \$576,429 for nine new vehicles at the Sheriff's Office; \$67,386 for a Maintenance replacement truck; \$41,000 for a Housekeeping replacement truck; \$91,492 for a Grounds ton dump truck; \$52,417 for an Emergency Management Expedition; \$35,000 for an Animal Control replacement truck; \$75,000 for 2 DSS replacement vehicles; \$35,000 for a Recreation Park Attendants truck; and \$225,600 for 2 Transit Lift Equipped Raised Top Vans.

### **Improvements: \$1,356,816**

Highlights under this category include: Cashiers DOA, Cashiers Library, Cashiers Recreation Center, and Jail HVAC upgrades; Cashiers Recreation upgrades and architect fees for building expansion; Skatepark Design and Build; and various other park upgrades. A 10-year Comprehensive Recreation Masterplan is being completed.

## **JACKSON COUNTY BOARD OF EDUCATION**

### **Current Expense**

It is proposed to allocate \$10,771,553 (a 6.6% - \$665,116 increase in current expense) to the public schools for FY 25-26. This includes \$8,509,518 for current operations, \$928,222 in teacher supplements and \$483,8131 for counselors, I have also recommended continuing the allocation of \$700,000 for CEP Lunches at all Schools and \$150,000 for the JROTC Program. The school nurse program is being funded under the Jackson County Health Department. Added \$356,921 to supplements and \$70,904 to JROTC. Reduced CEP lunches by \$170,000.



### **Capital**

40% of the Article 40 (½ cent) sales tax and 60% of the Article 42 (½ cent) sales tax go to public schools for capital. In FY 25-26 the following items are proposed to be funded:

Capital Outlay:	\$335,000
Capital Outlay-Technology:	\$400,000
Capital Outlay – One to One:	\$320,700
Capital Outlay – Maintenance:	\$375,000 – Preventive maintenance
Capital Outlay – Security	<u>\$ 25,000</u>
<b>Total</b>	<b>\$1,455,700</b>

It is recommended to budget an additional \$2,974,901 for public school capital expenditures in FY 25-26 out of Articles 40 and 42 sales taxes. It is also recommended to budget an additional \$2,889,000 out of the Article 46 sales tax fund to be used for educational purposes. These sales tax funds, grants and available lottery proceeds will be part of the funding for the Public Schools' FY 2025-2029 Facility Capital Improvement Plan.

### **SOUTHWESTERN COMMUNITY COLLEGE (SCC)**

It is proposed to allocate \$3,010,437 (a 3% - 96,171 increase) to Southwestern Community College in current operations for FY 25-26.

The proposed general maintenance capital outlay appropriation is \$689,000.

### **JACKSON COUNTY LIBRARIES: FONTANA REGIONAL LIBRARY SYSTEM**

It is proposed to allocate \$1,415,000 (a 2% - \$32,636 increase) to the Fontana Regional Library System to operate both the Jackson County Library and the Albert Carlton Library.

### **OTHER APPROPRIATIONS**

There are many agencies that have requested funds from Jackson County. I have divided these discussions into three categories: 1. Safety – Fire, Forestry, Rescue, EMS. 2. Community Development Centers (CDC) & Non-Profits. 3. Contingencies.

#### **Safety – Fire, Forestry, Rescue, EMS**

It is proposed that Canada, Savannah, and Balsam Volunteer Fire Departments receive a 5% increase in allocation. Jackson County Rescue has an additional funding amount of \$65,000. Glenville-Cashiers Rescue has an additional funding amount of \$120,000 for the operations of the sub-station. Matching funds will be available for equipment purchased under grant funding and on-call payments.

Balsam Fire Department is being funded an additional \$200,000 for paving of the parking lot. The total allocation is proposed at \$348,141. Not funded.

Canada Fire Department is being funded an additional amount of \$41,000 for capital. The total allocation is proposed at \$158,453. Not funded.

Cullowhee Fire Department is being funded at \$1,325,550. This will enable the department to increase the paid members on staff 24/7. Mutual aid is provided to other departments within the County. This proposed funding amount provides enough funding for 11 full-time fire personnel.

Qualla Fire Department is being funded at \$1,179,993. Due to the volume of calls, this will enable the department to have paid members on staff 24/7. The District Coordinator positions at the department will be eliminated. Mutual aid is provided to other departments within the County. The proposed funding amount provides enough funding for 8 full-time fire personnel.

Savannah Fire Department if being funded an additional amount of \$70,000 for paving of the parking lot and \$43,000 for capital. The total allocation is proposed at \$280,565. Not funded.

Sylva Fire Department is being funded at \$1,187,602. This will enable the department to increase the paid members on staff 24/7. Mutual aid is provided to other departments within the County. The proposed funding amount provides enough funding for 10 full-time fire personnel. The Town of Sylva has added one additional personnel with Town funds to the operations allowing for 11 full-time personnel.

Glenville-Cashiers contract for ambulance service is recommended to increase to \$1,550,881. This increase includes a 3% cost of living adjustment and an additional funding for Station 2. Added \$60,000.

Harris EMS contract for ambulance service is recommended to increase to \$2,174,023. This allows for 3 additional employees and a Market Adjustment for the employees.

It is proposed that the Forestry Service receive funding of \$110,066 as requested. This represents a \$26,719 decrease.

A debt payment of \$350,000 is being recommended for a new Glenville-Cashiers Rescue Squad Facility at a cost of \$4,500,000.

### **CDC & Non-Profits**

It is proposed that Community Development Center funding remain at \$5,000 due to increased operational costs.

It is proposed that most non-profits be funded at the current FY 24-25 levels. An increase is proposed for AWAKE, Cashiers Chamber of Commerce, Center for Domestic Peace, and the HERE Program. New funding was been proposed for Village Green and Vision Cashiers. Mountain Projects request of \$1,500,000 for Webster Village Partnership was recommended to be funded over a two-year period. The final \$750,000 is included in this proposal.

## **Contingencies**

There are multiple contingencies recommended in the proposed budget. They are as follows:

1. \$463,962 in contingency for general purposes. Reduced by \$170,111.
2. \$1,563,171 for equipment purchases. This is part of the overall equipment budget discussed earlier that can be delayed until the audit is received.
3. \$25,000 for salary/internship programs.

## **ARPA REVENUE REPLACEMENT/OPIOID SETTLEMENT FUNDS**

Remaining and future funds in these programs will be expended for programs to be decided upon on a case-by-case basis.

## **SPECIAL FUND HIGHLIGHTS**

*NOTE: These funds are separate operating entities from the general fund budget. The general fund budget includes transfers to some of these other funds in the amount of \$18,511,607 to support capital projects, recreation and conservation, debt service, the green energy park, economic development, revaluation and school capital reserve. There are additional personnel and capital recommendations in the following summaries.*

### **SOLID WASTE ENTERPRISE FUND**

The Solid Waste FY 25-26 proposed operating budget is \$5,614,152. This proposal constitutes an approximate increase of 2.62%, (\$143,132.39) over the current FY 24-25 amended budget. This enterprise fund is funded completely from fees collected for services. Employees within this Fund will receive a one-step pay increase and a 2% cost of living adjustment. There are no major operational changes proposed for FY 25-26.

I am currently not proposing an increase in availability fees for the operation.

### **EMERGENCY TELEPHONE (E911) FUND**

The E911 FY 25-26 proposed operating budget is \$228,779. This proposal remains the same as the current FY 24-25 amended budget. These operations are funded completely through E911 fees. There are no major operational changes proposed for FY 25-26.

### **REAL PROPERTY REVALUATION FUND**

The proposed FY 25-26 revaluation operating budget is \$656,735. This proposal constitutes a decrease over current year operations. Employees within this Fund will receive a one-step pay increase and a 2% cost of living increase. I am recommending 2 new Real Property Appraiser I positions and the reclassification of a Real Property Appraiser II to a



Reappraisal Manager. This will allow for an additional team in the field and eliminate all third-party contracts for oversight in the revaluation process. This is the first year of the four-year revaluation cycle for 2029. There are no major operational changes proposed for FY 25-26.

### **GREEN ENERGY FUND**

The FY 25-26 proposed budget is \$454,605. This proposal constitutes an increase 30.96% (\$107,472.47) in the funding over current FY 24-25 budget. Employees within this Fund will receive a one-step pay increase and a 2% cost of living adjustment. New programming and educational opportunities are being proposed for FY 25-26.

### **ECONOMIC DEVELOPMENT FUND**

The FY 25-26 proposed budget is \$452,957. This proposal constitutes an approximate increase of 25.48% (\$91,983.85) over the current FY 24-25 amended budget. One additional position of Economic Development Project Manager has been recommended. The employees within this Fund will receive a one-step pay increase and a 2% cost of living adjustment. A Housing Plan Phase II and Community Connectivity has been proposed for FY 25-26.

### **FIRE TAX FUND**

This Fund includes both the Highlands Fire & Rescue Operations and the Cashiers-Glenville Volunteer Fire Department.

The Highlands Fire & Rescue proposed FY 25-26 budget is \$84,000. This proposal constitutes the same level of funding from current FY 24-25. The fire tax rate is proposed to decrease from \$0.0272 to \$0.0150 per \$100 value and will provide the revenues necessary to cover expenses.

The Cashiers-Glenville Volunteer Fire Department proposed FY 25-26 budget is \$2,770,175. This proposal constitutes a 39.66% (\$786,621) increase of funding from the current FY 24-25 amended budget. The fire tax rate is proposed to decrease from \$0.0294 to \$0.0242 per \$100 value and will provide the revenues necessary to cover expenses.

### **OTHER FUNDS**

This category includes other funds such as the Capital Reserve Fund, School Capital Reserve Fund (19 & 21), Economic Development Fund (23, 42 & 64), Community Development Fund, Law Enforcement Fund, Conservation Preservation Recreation Fund, Debt Service Fund, Clean Water Revolving Fund, Airport Authority Fund and all active funds.

## **FEE SCHEDULES**

Jackson County operates many services that rely on fees to offset the cost of operations. These fee schedules apply to both general fund and other fund operations. The fee and rate schedule includes the following: 1. Mileage and Travel reimbursement rate. 2. Hospital / Dental Insurance Rates. 3. Recreation Center Fees and Charges, Pool Fees and Charges. 4. Senior Center Participant Fee Schedule. 5. Permitting and Code Enforcement Fees. 6. Planning Fees. 7. Health Department Fees. 8. Transit Fees and 9. Solid Waste Fund Fees. It is recommended that adjustments be made to the following fee schedules:

1. Recreation Department Fees
2. General Reimbursement Rate for travel will be established using the current NCOSBM rate schedule
3. Mileage rate is recommended to increase to the 2025 IRS rate of 70 cents per mile.
4. Hospital / Dental Rates – Jackson County’s contribution for employees will increase by 2%. The employee rates will remain the same.
5. Solid Waste Availability Fee recommendations may remain the same.
6. Other minor changes in departmental fee and rate schedules are included in this proposal.

## **CLOSING**

The public hearing is scheduled for June 3, 2025 at 6:00 pm in regards to the proposed budget. The public will be able to examine the proposed budget on the County’s website and hard copies will be available for inspection at the Administration and Finance Departments. The budget is tentatively scheduled to be approved at the Commissioners’ June 17, 2025 meeting, after the Board has had an opportunity to make any final adjustments. The budget process is never simple or easy. It takes time, effort and the necessary ability to make hard choices and sometimes unpopular recommendations. We strive to include all necessary expenditures without the need to increase the tax rate. I would like to thank all County employees, elected officials and organizations who work hard to provide the services to the citizens of Jackson County.

As Jackson County strives to be a leader, it is our responsibility to promote progressive government sensitive to the needs of its citizens. It is my intent that this proposed budget reflects that commitment to our citizens.

Respectfully submitted,



Kevin S. King  
Jackson County Manager

JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2025-2026



BE IT ORDAINED by the Board of Commissioners of Jackson County, North Carolina in Special Session assembled:

**Section 1:** The following amounts are hereby appropriated for the operation of Jackson County Government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026 in accordance with the following summary and its schedules:

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 104,713,237
General Fund ARPA	1,956,594
National Opioid Fund	321,506
Self-Insurance Fund	9,326,055
Education Capital Reserve Fund	2,964,000
Capital Reserve Fund	1,100,000
School Capital Reserve Fund	3,074,901
Emergency Telephone Fund	228,779
Economic Development Fund	452,957
Revaluation Fund	656,735
Community Development Fund	750,000
Law Enforcement Fund	45,000
Conservation Preservation Rec Fund	1,050,000
Fire Service District Tax Fund	2,911,408
Debt Service Fund	6,516,371
Clean Water Fund	25,000
Economic Development Revolving Loan Fund	27,500
Economic Development Fund	1,070,000
Solid Waste Enterprise Fund	5,614,152
Green Energy Park Enterprise Fund	454,605
Subtotal Budget	\$ 143,258,800
Less: Interfund Transfers	25,909,600
<b>TOTAL BUDGET:</b>	<b>\$ 117,349,200</b>

**Section 2:** That for said fiscal year there is hereby appropriated out of the General Fund the following:  
Code: 11-4000

<u>SUMMARY</u>	<u>APPROPRIATIONS</u>
Governing Body	404,043
Administration	505,901
Human Resources	270,496
Well at Work	13,750
Finance	947,539
Tax Collections	399,824
Tax Administration	930,305
GIS/Mapping	132,340
License Plate Agency	216,879
Legal	425,000
Court Facilities	70,000
Elections	716,999
Register of Deeds	637,184
Central Services	199,000
Computer Information Services	1,071,558
Public Works	7,522,212
Professional Services	55,000
Sheriff	8,243,408
Jail	3,307,915
Sheriff-Grants	76,310
Emergency Management	1,858,938
Fire	5,258,565
Code Enforcement	2,070,885
Ambulance/Rescue Squad	5,267,657
Transportation-Administration	235,764
Transportation-Operating Expenses	719,963
Transportation-Capital	227,600
Transportation-Elderly Disabilities Grant	75,000
Airport Authority	31,000
Forestry	110,066
Planning	471,291
Community Development	999,615
Cooperative Extension	259,877
Conservation	248,074
Health Services	6,919,743
Other Services-Vaya	123,081
Substance Abuse Recovery Planning	246,906
Social Services-Administration	7,559,038
Social Services-Other Services	1,990,243
Social Services-Indian Reservation	214,097
Department On Aging	942,166
Emergency Food & Shelter	14,000
Congregate & Home Del. Meals	634,421
Adult Day Care	156,643
Senior Center	20,000

Veteran's Service	198,073
Youth Services	186,969
Other Human Services	40,193
Other Human Services	475,000
Public Schools	12,485,078
Community College	3,699,437
Library	1,516,000
Recreation	1,840,993
Swimming Pool	250,962
Recreation Center-Cullowhee	483,079
Cashiers Recreation	550,187
Recreation Center-Cashiers-Glenville	445,510
Aquatics Center	1,087,831
Arts	10,000
Transfers To Other Funds	16,761,607
Contingency	1,882,022
<b>TOTAL:</b>	<b>\$ 104,713,237</b>

**Section 3:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing General Fund appropriations:  
Code: 11-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Prior Year Taxes	500,000
Ad Valorem Taxes	56,656,247
Vehicle Rental Taxes	24,000
NCVTS-Vehicle Tax	2,145,387
Penalties & Interest	375,000
NCVTS-Interest	20,000
Collection Fees	9,500
Video Programming Distribution	72,500
TVA-Recreation	875
Payment in Lieu of Taxes	115,872
Nantahala Forest	128,000
Medicaid Hold Harmless	1,329,150
Tax Refund-Sales & Use Tax-Art 39	11,431,488
Tax Refund-Schools Art 40 40%	2,242,728
Tax Refund-General Art 40 60%	3,364,092
Tax Refund-Schools Art 42 60%	3,496,890
Tax Refund-General Art 42 40%	2,331,260
Tax Refund-General Art 46	2,889,000
Sales & Use Tax Refund	260,000
Juvenile Crime Prevention	128,439
Road Sign Fees	3,500
Community Watch Signs	500
Town of Sylva Fees	25,000
Town of Webster Fees	750
Town of Dillsboro Fees	1,500

Town of Forest Hills Fees	8,000
Cell Tower Application Fees	10,000
Cashiers Permit Fees	3,500
Subdivision Review Fees	10,000
441 Corridor Fees	750
Cullowhee Fees	1,000
LPA Transaction Fees	97,000
LPA Notary Fees	26,864
LPA Novelty Fees	1,750
Court Facility Fees	60,000
Court Facility Fees Interest	10,000
Board of Election Fees	2,000
Municipal Reimbursement	12,000
Telephone Charges	10,000
Civil Process Fees-In State	55,000
Civil Process Fees-OFS	5,000
D.A.R.E. Program	6,000
Sheriff's Fees	40,000
Officer's Fees-Courts	21,610
Restitution	1,200
Civil Process Fees-Courts	13,500
Concealed Handgun Permits	34,000
School Resource Officer-SCC	152,293
School Resource Officer-BOE, Summit	322,060
Unauthorized Sub Tax Distribution	25,000
SCAAP State Criminal Alien Asst Program	15,000
US Treasury-Forest Service	5,000
BVP-Equipment	21,250
Narcotic Forfeiture	15,000
US Treasury-DEA Reimbursement	4,000
Sheriff Donations-SWAC	20,000
ABC Rehab/Town of Sylva	2,200
Sheriff-Misc	6,280
Commissary Fees	64,295
Unclaimed Property Sale	25,000
Forfeiture-Public School	3,334
Inmate Phone Service	40,000
Fingerprinting Fees	4,000
BCBS Grant	5,000
Jail Fees-Courts	25,000
Inmate Housing Fees	25,000
Statewide Misd Confinement	73,000
Emergency Management	52,000
Fire Marshal Fees	500
Building Inspection Fees	780,000
Homeowners Recovery Fund	700
ABC Permit Fee	1,500
Erosion Control Fees	15,000
Land Development Fees	30,000
Mobile Home Park Fees	200

Floodplain Permit Fees	1,000
Fire Inspection Fees	18,500
Ambulance Fees-GCRS	200,000
Ambulance Fees-Westcare Profit	125,000
Section 18 Administration	180,472
Section 18 Capital	215,256
NC DOT 21-ED-060 Elderly	75,000
Older American Act Title III	23,831
Donations-Cost Share TI	1,500
Public Fares	17,000
Nursing/Rest Home Fees	900
EDTAP Fares	2,000
Trolley Fares	5,000
Elderly 5310 Fares	10,000
Employment Fares	8,500
NC DOT-ROAP Employment	14,250
NC DOT-ROAP EDTAP	77,426
NC DOT-RGP	89,000
Contracts-DSS Medical Transportation	50,000
Contracts-Mtn Projects	350
Contracts-Vocational Rehab	2,500
Safe Roads Act	4,000
Conservation Education	500
Equipment Rental	1,000
State of NC-Soil and Water Tech Asst	22,582
Soil Conservation-Matching Share	3,600
Vaccine Fees	120,000
General Aid To Counties	80,363
Health Promotion	34,526
Sports Exams	2,000
Child Exams	2,000
SafeKids	2,000
Great Smokies-BCCCP	4,850
Great Smokies-SafeKids	4,000
Great Smokies-Cullowhee	4,000
Great Smokies-Women	15,000
Great Smokies-Elevate	7,500
Breast & Cervical Cancer Program.	19,600
WiseWoman Project	5,225
WIC Program	166,733
BF Peer Counselor	20,000
Maternal Health	57,982
Child Health	12,770
Family Planning	143,665
Other Receipts-Family Planning	40,000
Local Prenatal Support	40,000
Other Receipts-Comprehensive	75,000
Child Services Coordination	4,869
CSC CC4C	81,725
Breastfeeding Promotion	5,585

Immunization Action Program	12,735
School Health Nurse Program	50,000
Environmental Health Fees	150,000
Food & Lodging Fees	13,000
Environmental Health-Food	29,050
Well Inspection Fees	50,000
Pool Inspection Fees	7,500
EH Water Samples	12,000
Comm/Non-Community Water Supply	5,000
Animal Adoption Fees	17,500
Animal Clinic Fees	5,000
Animal Shelter Donations	15,000
Ancillary Services	40,000
PCM Medical Asst Program	75,000
Bioterrorism	30,350
Adolescent Pregnancy	100,000
Viral Hepatitis Prevention	67,642
STD Meds	894
Communicable Disease	10,514
Cost Settlement Funds	150,000
County Wellness Clinic	249,599
Community Garden Donations	1,000
TANF	3,859
Women's Health Services	8,218
Child Fatality	776
Tuberculosis	2,938
HIV	500
STD Prevention-Drugs	100
Hurricane Helene Essential Funding	316,170
Dogwood Health Trust	84,214
State-Federal Administration	4,323,592
Medicaid Payback	10,000
Special Assistance Refund	2,100
IV-D Fees	11,000
IV-D Collections	12,500
IV-D Incentive	18,576
IV-E Foster Care	275,247
WAFFA Payback	500
State Foster Care	185,000
Adoption Assistance	36,000
Adoption Fees	800
Crisis Intervention	145,748
LINKS	17,529
Duke Energy	30,000
Sale of Equipment	400
Dogwood Health Trust	50,000
Dogwood Health Trust-Employee	8,359
Health Coverage-Workers	200
Special Child Adoption	90,675
Transportation Reimbursement	50,000



Progress Energy Neighbor	5,076
DCD Child Care Subsidy	80,000
Low Income Energy Assistance	231,717
Administration State-Federal	191,387
Transportation Reimbursement	5,000
Medicaid Payback	2,000
WAFFA Payback	500
State-Federal IV-E Foster Care	28,000
State Foster Care	25,000
Home & Community Care Block	241,760
Meals-Donations and Fees	26,500
Animal Meal Donations	1,000
Liquid Supplements	750
Meals-Private Pay	2,000
Project Care-Donations & Fees	7,500
Fresh Produce Program	5,000
Cashiers Senior Center	3,200
Senior Center General Purchase	10,901
Aging Donations	5,000
SHIP/Senior Care	6,000
Adult Day Care-DSS	1,000
Adult Day Care-Client Donation	4,000
Emergency Food / Shelter	4,500
Adult Day Care-CACFP	4,000
Dining Room Rental	500
Donations-Senior Games	3,000
Emergency Food & Shelter	11,871
Senior Center	8,750
Veteran's Service	2,171
Aquatics Daily Admissions Membership	145,000
Aquatics Center Revenue	85,100
Aquatics Rentals	12,500
Aquatics Swim Team	15,000
Aquatics Concessions	12,000
Town of Sylva-Pool	20,000
Miscellaneous Revenues	2,500
Swimming Pool Admission	42,000
Swim Lessons	500
Swimming Pool Reimbursement	9,000
Special Trips	5,000
Special Programs	8,000
Adult Leagues	2,400
Women's Volleyball	2,200
Co-Rec Volleyball	3,500
Church Volleyball	2,200
Youth Volleyball	9,500
Church Softball	3,200
Adult Basketball	3,600
Outdoor Recreation	17,000
Tennis	2,000

Youth Soccer	40,000
Youth Basketball	13,000
Sandlot Baseball	1,000
Road Races	3,500
Leisure Programs	15,000
Day Camps	42,000
Andrews Park	45,000
Shelter Rental	7,500
Fee/Charges	1,500
Challenger Soccer Camp	500
Ski Lessons	15,000
Pumpkin Patch	500
Recreation Center Fees	240,000
Cashiers Recreation Center Fees	200,000
Personal Trainer Fees	28,000
Cashiers Personal Trainer Fees	75,000
Swimming Pool Concessions	10,000
Park Concessions	6,000
Donations	9,000
Donations-Greenways	1,500
Donations-Cashiers	4,000
Cashiers Well Service Fees	13,500
Register of Deeds-Revenues	900,000
Register of Deeds-Receipts	400,000
Register of Deeds-Marriage License	7,500
Register of Deeds-Technology	28,000
R.O.D.-Rev-Conveyance Tax Adm	15,000
Investment Earnings	1,500,000
Copy Machine	34,500
Rents	25,000
Tower Rent-SkyFl	4,500
Vending Machines	1,000
Sale of Fixed Assets	100,000
ABC Distribution-Law Enforcement	40,685
ABC Distribution-General	649,000
ABC Distribution-Recreation	15,000
ABC Distribution-Rehabilitation	60,160
ABC License Fees	4,800
Beer and Wine Tax Distribution	165,000
Other Miscellaneous Revenue	30,000
TDA Administration	38,250
Airport Administration	14,250
<b>TOTAL:</b>	<b>\$ 104,713,237</b>

**Section 4:** That for said fiscal year there is hereby appropriated out of the General ARPA Fund the following:  
Code: 12-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Broadband Match	600,000
Designated for Future Appropriation	1,356,594
<b>TOTAL:</b>	<b>\$ 1,956,594</b>

**Section 5:** It is estimated that the following General ARPA Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing General ARPA Fund appropriations:  
Code: 12-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	100,000
Fund Balance	1,856,594
<b>TOTAL:</b>	<b>\$ 1,956,594</b>

**Section 6:** That for said fiscal year there is hereby appropriated out of the National Opioid Settlement Fund the following:  
Code: 14-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Designated for Future Appropriations	321,506
<b>TOTAL:</b>	<b>\$ 321,506</b>

**Section 7:** It is estimated that the following National Opioid Settlement Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing National Opioid Settlement Fund appropriations:  
Code: 14-3000

<u>SOURCES</u>	<u>AMOUNT</u>
National Opioid Settlement	271,506
Investment Earnings	50,000
<b>TOTAL:</b>	<b>\$ 321,506</b>

**Section 8:** That for said fiscal year there is hereby appropriated out of the Self-Insurance Fund the following:  
Code: 16-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
BCBS Medical Claims	7,091,475
BCBS Adm	1,400,000
BCBS-Retiree	375,000
Ameritas Dental	325,000
Ally Health	55,080

Mark III	25,500
FBA Cobra Adm	4,000
Other Charges	50,000
<b>TOTAL:</b>	<b>\$ 9,326,055</b>

**Section 9:** It is estimated that the following Self-Insurance Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Self-Insurance Fund appropriations:  
Code: 16-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Retired Employee Contribution	100,000
Cobra Contribution	15,000
Rebates and Refunds	600,000
Investment Earnings	225,000
Employee Contribution-Retiree	1,362,750
Employee Contribution	7,023,305
<b>TOTAL:</b>	<b>\$ 9,326,055</b>

**Section 10:** That for said fiscal year there is hereby appropriated out of the Education Capital Reserve Fund the following:  
Code: 19-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Designated for Future Appropriation	2,202,062
Transfer to Debt Service	761,938
<b>TOTAL:</b>	<b>\$ 2,964,000</b>

**Section 11:** It is estimated that the following Education Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Education Capital Reserve Fund appropriations:  
Code: 19-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	75,000
Transfer from General Fund	2,889,000
<b>TOTAL:</b>	<b>\$ 2,964,000</b>

**Section 12:** That for said fiscal year there is hereby appropriated out of the Capital Reserve Fund the following:  
Code: 20-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Designated for Future Appropriation	1,100,000
<b>TOTAL:</b>	<b>\$ 1,100,000</b>

**Section 13:** It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Capital Reserve Fund appropriations:  
Code: 20-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	100,000
Transfer from General Fund	1,000,000
<b>TOTAL:</b>	<b>\$ 1,100,000</b>

**Section 14:** That for said fiscal year there is hereby appropriated out of the School Capital Reserve Fund the following:  
Code: 21-5000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
School Capital Reserve	3,074,901
<b>TOTAL:</b>	<b>\$ 3,074,901</b>

**Section 15:** It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing School Capital Reserve Fund appropriations:  
Code: 21-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	100,000
Transfer from General Fund	2,974,901
<b>TOTAL:</b>	<b>\$ 3,074,901</b>

**Section 16:** That for said fiscal year there is hereby appropriated out of the Emergency Telephone Fund the following:  
Code: 22-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Supplies	2,000
Travel	1,500
Telephone	32,000
Repairs & Maintenance Equipment	30,000
Training	9,000
Capital Outlay Equipment	90,000
Contracted Services	64,279
<b>TOTAL:</b>	<b>\$ 228,779</b>

**Section 17:** It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Emergency Telephone Fund appropriations:  
Code: 22-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	5,900
NC 911 PSAP-Fund Balance	222,879
<b>TOTAL:</b>	<b>\$ 228,779</b>

**Section 18:** That for said fiscal year there is hereby appropriated out of the Economic Development Fund the following:  
Code: 23-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Salaries & Wages	134,944
Social Security Contribution	8,367
Retirement	19,432
Hospitalization Insurance	29,864
Retiree Insurance	6,000
Unemployment Insurance	628
Workman's Compensations Ins	2,038
Medicare Tax	1,957
Vehicle Supplies	1,000
Office Supplies	1,000
Travel	8,067
Telephone	1,460
Postage	300
Marketing	19,950
Business & Industry Appreciation	7,000
Planning-Community Connectivity	50,200
Planning-Housing Phase II	75,000
Insurance	200
Insurance-Vehicle	1,500
Contracted Services	78,000
Sponsorships	6,050
<b>TOTAL:</b>	<b>\$ 452,957</b>

**Section 19:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Economic Development Fund appropriations:  
Code: 23-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Sponsorship Business Appreciation	2,000
Dogwood Health Trust-Broadband	75,000
Transfer from General Fund	375,957
<b>TOTAL:</b>	<b>\$ 452,957</b>

**Section 20:** That for said fiscal year there is hereby appropriated out of the Real Property Revaluation Fund the following:  
Code: 25-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Salaries & Wages	313,778
Board of E&R Expense	1,250
Social Security Contribution	19,454
Retirement Expense	45,184
Hospitalization Insurance	104,524
Retiree Insurance	21,000
Unemployment Compensation	2,200
Workman's Compensation	3,538
Medicare Tax	4,550
Uniforms	2,500
Vehicle Supplies	3,000
Office Supplies	5,000
Travel	5,000
Telephone	2,000
Cell Phones	1,000
Postage	500
Repairs & Maint Equipment	1,000
Repairs & Maint Vehicles	1,500
Software Maint & License	67,036
Contracted Services	46,651
Insurance-Vehicle	3,570
Capital Outlay	2,500
<b>TOTAL:</b>	<b>\$ 656,735</b>

**Section 21:** It is estimated that the following Real Property Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Real Property Revaluation Fund appropriations:  
Code: 25-3000

<u>SOURCES</u>	<u>AMOUNT</u>
General Fund Contribution	656,735
<b>TOTAL:</b>	<b>\$ 656,735</b>

**Section 22:** That for said fiscal year there is hereby appropriated out of the Community Development Fund the following:  
Code: 26-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Webster Village Partnership	750,000
<b>TOTAL:</b>	<b>\$ 750,000</b>

**Section 23:** It is estimated that the following Community Development Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Law Enforcement Fund appropriations:  
Code: 26-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	750,000
<b>TOTAL:</b>	<b>\$ 750,000</b>

**Section 24:** That for said fiscal year there is hereby appropriated out of the Law Enforcement Fund the following:  
Code: 27-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Capital Outlay	45,000
<b>TOTAL:</b>	<b>\$ 45,000</b>

**Section 25:** It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Law Enforcement Fund appropriations:  
Code: 27-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Federal Forfeitures	45,000
<b>TOTAL:</b>	<b>\$ 45,000</b>

**Section 26:** That for said fiscal year there is hereby appropriated out of the Conservation Preservation Recreation Fund the following:  
Code: 28-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Conservation/Preservation/Recreation	536,000
Recreation Improvements	514,000
<b>TOTAL:</b>	<b>\$ 1,050,000</b>

**Section 27:** It is estimated that the following Conservation Preservation Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Conservation Preservation Recreation Fund appropriations:  
Code: 28-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	50,000
Transfer from General Fund	1,000,000
<b>TOTAL:</b>	<b>\$ 1,050,000</b>

**Section 28:** That for said fiscal year there is hereby appropriated out of the Fire Service District Tax Fund the following:  
Code: 29-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Cashiers-Glenville Fire	2,760,658



Highlands Fire	84,000
Designated for Future	66,750
<b>TOTAL:</b>	<b>\$ 2,911,408</b>

**Section 29:** It is estimated that the following Fire Service District Tax Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Fire Service District Tax Fund appropriations:  
Code: 29-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Cashiers Prior Year Tax	14,000
Fire Tax-Cashiers-Glenville Fire Service District	2,770,175
Fire Tax-Highlands Fire Service District	88,183
Cashiers NCVTS Fire Tax	30,000
Highlands NCVTS Fire Tax	350
Cashiers Penalty & Interest	8,500
Highlands Penalty & Interest	200
<b>TOTAL:</b>	<b>\$ 2,911,408</b>

**Section 30:** That for said fiscal year there is hereby appropriated out of the Debt Service Fund the following:  
Code: 30-9000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
SCC Health Science Building	500,000
Pool Facility Principal	1,334,000
County Projects Principal	1,450,000
SCC Health Science Building Interest	261,938
SMH Gym, Fine Arts, BR Locker Principal	666,667
School Maintenance-QZAB	600,000
SMH Gym, Fine Arts, BR Locker Interest	41,850
Pool Facility Interest	516,416
County Projects Interest	1,145,500
<b>TOTAL:</b>	<b>\$ 6,516,371</b>

**Section 31:** It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Debt Service Fund appropriations:  
Code: 30-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Transfer from General Fund	5,754,433
Transfer from SCR Fund	761,938
<b>TOTAL:</b>	<b>\$ 6,516,371</b>

**Section 32:** That for said fiscal year there is hereby appropriated out of the Clean Water Fund the following:  
Code: 41-4000

**EXPENDITURES**

Watershed Assoc of Tuckaseigee River

**APPROPRIATIONS**

25,000

\$ 25,000

**Section 33:** It is estimated that the following Clean Water Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Economic Development Fund appropriations:  
Code: 41-3000

**SOURCES**

Transfer from General Fund

**AMOUNT**

25,000

**TOTAL:** \$ 25,000

**Section 34:** That for said fiscal year there is hereby appropriated out of the Economic Development Revolving Loan Fund the following:  
Code: 42-4000

**EXPENDITURES**

Reserve for Economic Development

**APPROPRIATIONS**

27,500

\$ 27,500

**Section 35:** It is estimated that the following Economic Development Revolving Loan Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Economic Development R Loan Fund appropriations:  
Code: 42-3000

**SOURCES**

Investment Earnings

**AMOUNT**

27,500

**TOTAL:** \$ 27,500

**Section 36:** That for said fiscal year there is hereby appropriated out of the Economic Development Fund the following:  
Code: 64-4000

**EXPENDITURES**

Repairs &amp; Maintenance

Insurance

Fairground Development

Contracted Services

**TOTAL:****APPROPRIATIONS**

40,000

10,000

1,000,000

20,000

\$ 1,070,000

**Section 37:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Economic Development Fund appropriations:  
Code: 64-3000

<u>SOURCES</u>	<u>AMOUNT</u>
Investment Earnings	70,000
Transfer from General Fund	1,000,000
<b>TOTAL:</b>	<b>\$ 1,070,000</b>

**Section 38:** That for said fiscal year there is hereby appropriated out of the Solid Waste Fund the following:  
Code: 65-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Transfer Station Operations	1,676,632
SRC Operations	3,786,750
Dillsboro Landfill Monitoring	110,770
Misc. Solid Waste Management Tasks	40,000
<b>TOTAL:</b>	<b>\$ 5,614,152</b>

**Section 39:** It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Solid Waste Fund appropriations:  
Code: 65-3000

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste Disposal Fees	3,232,975
Solid Waste Disposal Fees-Prior Year	75,000
Construction & Demolition Tipping Fees	725,000
MSW Disposal Fees	980,000
Private Hauler Fees	3,450
LCID Tipping Fees	70,000
C&D Tipping Fees-Cashiers	80,500
NC Solid Waste Disposal Tax	46,000
Scrap Tire Fee	80,000
White Goods Tax	24,000
Electronics Tax	3,500
Scrap Tire Grant	2,000
Interest	22,727
Sale of Mulch	6,000
Sale of Recycled Materials	137,000
Sale of Recycled Metal	120,000
Sale of Compost Bins	6,000
<b>TOTAL:</b>	<b>\$ 5,614,152</b>

**Section 40:** That for said fiscal year there is hereby appropriated out of the Green Energy Park Fund the following:  
Code: 66-4000

<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>
Salaries & Wages	157,657
Part-time Salaries & Wages	6,000
Social Security Contribution	9,775
Retirement Expense	22,703
Hospitalization Insurance	44,796
Retiree Insurance	9,000
Unemployment Insurance	942
Workman's Compensation	2,471
Medicare Tax	2,286
Office Supplies	6,100
Glass Supplies	24,000
Blacksmith Supplies	3,500
Educational Materials	8,000
Travel	2,000
Telephone	2,500
Postage	150
Utilities	18,000
Advertising & Printing	6,000
Repairs & Maint Building	25,000
Repairs & Maint-Gas System	3,500
Repairs & Maint-Glass System	7,000
Repairs & Maint-Metal System	2,850
Repairs & Maint-KILNS	2,000
Repairs & Maint-Vehicle	1,100
Contracted Services-Gas System	5,000
Contracted Services	9,500
Special Events	7,800
Registration Educational Service	36,975
Makers Market Rent	2,500
Dues and Subscriptions	2,500
Capital Outlay	23,000
<b>TOTAL:</b>	<b>\$ 454,605</b>

**Section 41:** It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Green Energy Park Fund appropriations:  
Code: 66-3000

<u>SOURCE</u>	<u>AMOUNT</u>
General Fund Contribution	335,581
Investment Earnings	8,000
Rents	20,000
Gallery Commission	2,000
Donations	1,574
Registration Fees	73,950
Event Fees	6,000
Makers Market Fees	7,500
<b>TOTAL:</b>	<b>\$ 454,605</b>

- Section 42:** That for said fiscal year the tax rate is hereby set at \$0.31 per \$100.00 valuation of property listed for taxes as of January 1, 2025. This rate is based on a total valuation of real, personal, and utility property for the purpose of taxation of \$18,276,208,726 and an estimated collection rate of 100%. Motor vehicle total valuation is estimated at \$581,025,595 with an estimated collection rate of 99.88%.  
The revenue neutral tax rate is \$0.2689 per \$100.00 valuation.
- Section 43:** That for said fiscal year the tax rate is hereby set at \$.0242 per \$100 valuation for the Cashiers Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$11,532,342,856 and an estimated collection rate of 99.14%.
- Section 44:** That for said fiscal year the tax rate is hereby set at \$.0150 per \$100 valuation for the Highlands Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$592,270,719 and an estimated collection rate of 99.14%.
- Section 45:** The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2025, and ending June 30, 2026, on solid waste disposal fees in the amount of \$80.00 per one bedroom household; \$125.00 per two and three bedroom households, personal property, and apartment units; \$140.00 per four bedroom households; \$160 per five or more bedroom households; \$70.00 per business; and \$5.00 for campsites and motel rooms. The Board of Commissioners authorized the assessment to be printed on the Jackson County Property Tax statement. The assessment is authorized to be collected in the same manner as property tax.
- Section 46:** The Board of Commissioners hereby levies a charge of \$66.00 per ton for the Sylva area and \$66.00 per ton for the Cashiers area for construction and demolition waste, concrete and brick, and municipal solid waste disposal. A charge of \$33.00 per ton is hereby levied for yard waste disposal and \$90.00 per ton for mixed load disposals.
- Section 47:** The County Manager and/or Finance Director are hereby authorized to transfer appropriations as contained herein under the following conditions:
- a. The Finance Director, with County Manager approval, may transfer amounts between line item expenditures within department limitation and without a report being required.
  - b. The County Manager may transfer amounts between departments including contingency appropriations, within the same fund. He must make an official report on such transfers at the next regular meeting of the Board of Commissioners.
  - c. The funding for approved reclassifications may be transferred from the budgeted reserve with the approval of the County Manager.
  - d. No revenues may be increased or no funds may be transferred between funds unless formal action is taken by the Board of Commissioners.
- Section 48:** The Finance Director may make cash advances between funds for periods not to exceed 60 days without reporting to the Board of Commissioners. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

- Section 49:** The County Manager is hereby authorized to accept grant funding which has been previously approved for application by the Board of Commissioners, including any local match involved. The County Manager is authorized to execute any resulting grant documents. Also, the County Manager and/or Finance Director, with County Manager approval, is authorized to enter into contracts for purchases of supplies, materials, or equipment as described in G.S. 143-129(a) up to the limits stated therein for informal bidding. The County Manager is authorized to enter into routine services contracts in normal course of county operation. Change Orders for capital project contracts may be approved by the County Manager provided that sufficient funding is available. All contracts authorized by this ordinance are approved by signature by the Chairman of the Board of Commissioners, the County Manager, and/or the Clerk to the Board of Commissioners as appropriate.
- Section 50:** Pursuant to G.S. 115C-433, the Board of Education shall be required to present any amendment that increases or decreases the amount of county appropriation allocated by function by ten percent (10%) or more to the Board of Commissioners for approval.
- Section 51:** Southwestern Community College shall be required to present any amendment that increases or decreases the amount of county appropriation allocated by function to the Board of Commissioners for approval.
- Section 52:** Pursuant to G.S. 18B-805(c)(3), subsection (h), ABC distributions for education shall fund the DARE program to provide education on alcohol or substance abuse.
- Section 53:** Copies of this Budget Ordinance shall be furnished to the Finance Director and Budget Officer of Jackson County, North Carolina to be kept on file by them for their direction in the collection of revenues and expenditures of amounts appropriated.

Adopted, this the 24th of June, 2025.



ATTEST:

(SEAL)

*Angela M. Winchester*  
Angela M. Winchester, Clerk to Board

*Mark Letson*  
Mark Letson, Chairman  
Jackson County Board of Commissioners

*Todd Bryson*  
Todd Bryson, Commissioner

*Jenny Lynn Hooper*  
Jenny Lynn Hooper, Commissioner

*Michael Jennings*  
Michael Jennings, Commissioner

*John Smith*  
John Smith, Commissioner



**JACKSON COUNTY  
FY 2025-2026 APPROVED BUDGET**

<b>FUND DESCRIPTION</b>	<b>FY 2024-2025 Amended Budget</b>	<b>FY 2025-2026 Approved Budget</b>	<b>Inc/Dec FY 2026</b>	<b>% Inc/Dec</b>
GENERAL FUND	\$ 103,176,104	\$ 104,713,237	\$ 1,537,133.00	1.49%
GENERAL FUND ARPA	2,287,928	1,956,594	(331,334)	-14.48%
NATIONAL OPIOID SETTLEMENT FUND	321,506	321,506	-	0.00%
SELF-INSURANCE FUND	8,386,425	9,326,055	939,630	11.20%
EDUCATION CAPITAL RESERVE FUND	2,827,885	2,964,000	136,115	4.81%
CAPITAL RESERVE FUND	1,100,000	1,100,000	-	0.00%
SCHOOL CAPITAL RESERVE FUND	2,810,546	3,074,901	264,355	9.41%
EMERGENCY TELEPHONE FUND	228,779	228,779	-	0.00%
ECONOMIC DEVELOPMENT FUND	360,973	452,957	91,984	25.48%
REAL PROPERTY REVALUATION FUND	658,682	656,735	(1,947)	-0.30%
COMMUNITY DEVELOPMENT FUND	750,000	750,000	-	0.00%
LAW ENFORCEMENT FUND	45,000	45,000	-	0.00%
CONSERVATION/PRESERVATION/REC FUND	2,128,400	1,050,000	(1,078,400)	-50.67%
FIRE TAX FUND	2,111,484	2,911,408	799,924	37.88%
DEBT SERVICE FUND	4,349,037	6,516,371	2,167,334	49.83%
CLEAN WATER FUND	38,000	25,000	(13,000)	-34.21%
ECONOMIC DEVELOPMENT REVOLVING LOAN FUND	20,000	27,500	7,500	37.50%
ECONOMIC DEVELOPMENT ENTERPRISE FUND	6,155,000	1,070,000	(5,085,000)	-82.62%
SOLID WASTE ENTERPRISE FUND	5,471,020	5,614,152	143,132	2.62%
GREEN ENERGY PARK ENTERPRISE FUND	347,133	454,605	107,472	30.96%
AIRPORT AUTHORITY FUND	<u>332,329</u>	<u>286,795</u>	<u>332,329</u>	-13.70%
SUBTOTAL BUDGET:	\$ 143,906,231	\$ 143,545,595	\$ (360,636)	-0.25%
LESS INTERFUND TRANSFERS:	<u>25,316,831</u>	<u>25,909,600</u>	<u>592,769</u>	2.34%
TOTAL BUDGET:	<u>\$ 118,589,400</u>	<u>\$ 117,635,995</u>	<u>\$ (953,405)</u>	-0.80%





## GENERAL FUND EXPENSE BY COUNTY SHARE - FY 2025-2026 BUDGET

Dept Code	Department	Expense	Revenue	County Share	County %
5911	Public Schools	\$ 12,485,078.00	\$ 1,455,700.00	\$ 11,029,378.00	88.34%
4310	Sheriff/Jail	\$ 11,627,633.00	\$ 1,029,022.00	\$ 10,598,611.00	91.15%
4240	Public Works	\$ 7,522,212.00	\$ -	\$ 7,522,212.00	100.00%
4340	Fire	\$ 5,258,565.00	\$ -	\$ 5,258,565.00	100.00%
4370	Ambulance/Rescue Squad	\$ 5,267,657.00	\$ 325,000.00	\$ 4,942,657.00	93.83%
5110	Health	\$ 6,919,743.00	\$ 2,373,738.00	\$ 4,546,005.00	65.70%
5310	Social Services	\$ 9,549,281.00	\$ 5,585,019.00	\$ 3,964,262.00	41.51%
9830	Debt Service	\$ 5,754,433.00	\$ 1,308,517.00	\$ 4,445,916.00	0.00%
5921	Community Colleges	\$ 3,699,437.00	\$ -	\$ 3,699,437.00	100.00%
6120	Recreation	\$ 4,658,562.00	\$ 1,160,200.00	\$ 3,498,362.00	75.10%
9830	Economic Development	\$ 2,125,957.00	\$ -	\$ 2,125,957.00	100.00%
9900	Contingency	\$ 1,882,022.00	\$ -	\$ 1,882,022.00	100.00%
9830	Capital Reserve	\$ 1,000,000.00	\$ -	\$ 1,000,000.00	100.00%
4330	Emergency Management	\$ 1,858,938.00	\$ 52,500.00	\$ 1,806,438.00	97.18%
6110	Library	\$ 1,516,000.00	\$ -	\$ 1,516,000.00	100.00%
5390	Department on Aging	\$ 1,753,230.00	\$ 335,361.00	\$ 1,417,869.00	80.87%
4352	Code Enforcement	\$ 2,070,885.00	\$ 846,900.00	\$ 1,223,985.00	59.10%
4210	Computer and Information	\$ 1,071,558.00	\$ -	\$ 1,071,558.00	100.00%
9830	Conservation/Pres/Rec	\$ 1,000,000.00	\$ -	\$ 1,000,000.00	100.00%
4930	Community Development	\$ 999,615.00	\$ -	\$ 999,615.00	100.00%
4141	Tax Administration	\$ 930,305.00	\$ -	\$ 930,305.00	100.00%
4130	Finance	\$ 947,539.00	\$ 52,750.00	\$ 894,789.00	94.43%
4170	Elections	\$ 716,999.00	\$ 14,000.00	\$ 702,999.00	98.05%
9830	Real Property Revaluation	\$ 656,735.00	\$ -	\$ 656,735.00	100.00%
4120	Administration	\$ 505,901.00	\$ -	\$ 505,901.00	100.00%
4520	Transportation	\$ 1,258,327.00	\$ 772,985.00	\$ 485,342.00	38.57%
5841	Other Human Services	\$ 475,000.00	\$ -	\$ 475,000.00	100.00%
4150	Legal	\$ 425,000.00	\$ -	\$ 425,000.00	100.00%
4910	Planning	\$ 471,291.00	\$ 60,350.00	\$ 410,941.00	87.19%
4110	Governing Body	\$ 404,043.00	\$ -	\$ 404,043.00	100.00%
4140	Tax Collections	\$ 399,824.00	\$ -	\$ 399,824.00	100.00%
9830	Green Energy	\$ 335,581.00	\$ -	\$ 335,581.00	100.00%
4125	Human Resources	\$ 270,496.00	\$ -	\$ 270,496.00	100.00%
4950	Cooperative Extension	\$ 259,877.00	\$ 1,500.00	\$ 258,377.00	99.42%
5265	Substance Abuse Recovery Planning	\$ 246,906.00	\$ -	\$ 246,906.00	100.00%
4960	Conservation	\$ 248,074.00	\$ 26,182.00	\$ 221,892.00	89.45%
4142	License Plate Agency	\$ 216,879.00	\$ -	\$ 216,879.00	100.00%
5820	Veterans	\$ 198,073.00	\$ 2,171.00	\$ 195,902.00	98.90%
4200	Central Services	\$ 199,000.00	\$ 44,500.00	\$ 154,500.00	77.64%
4142	GIS/Mapping	\$ 132,340.00	\$ -	\$ 132,340.00	100.00%
5210	Vaya Health	\$ 123,081.00	\$ -	\$ 123,081.00	100.00%
4750	Cooperative Forestry Program	\$ 110,066.00	\$ -	\$ 110,066.00	100.00%
5830	Youth Services	\$ 186,969.00	\$ 128,439.00	\$ 58,530.00	31.30%
4263	Professional Services	\$ 55,000.00	\$ -	\$ 55,000.00	100.00%
5840	Senior Citizens Services	\$ 40,193.00	\$ -	\$ 40,193.00	100.00%
4530	Airport Authority	\$ 31,000.00	\$ -	\$ 31,000.00	100.00%
9830	Clean Water	\$ 25,000.00	\$ -	\$ 25,000.00	100.00%
5116	Well at Work	\$ 13,750.00	\$ -	\$ 13,750.00	100.00%
6151	Arts	\$ 10,000.00	\$ -	\$ 10,000.00	100.00%
5391	Emergency Food & Shelter	\$ 14,000.00	\$ 11,871.00	\$ 2,129.00	15.21%
4160	Court Facilities	\$ 70,000.00	\$ 70,000.00	\$ -	0.00%
9830	Education Capital Reserve	\$ 2,889,000.00	\$ 2,889,000.00	\$ -	0.00%
9830	School Capital Reserve	\$ 2,974,901.00	\$ 2,974,901.00	\$ -	0.00%
5370	Social Services-Indian	\$ 214,097.00	\$ 251,887.00	\$ (37,790.00)	-17.65%
3311	Payment in Lieu of Taxes	\$ -	\$ 115,872.00	\$ (115,872.00)	
4180	Register of Deeds	\$ 637,184.00	\$ 1,350,500.00	\$ (713,316.00)	-111.95%
3837	ABC Distribution	\$ -	\$ 764,845.00	\$ (764,845.00)	
3324	Medicaid Hold Harmless	\$ -	\$ 1,329,150.00	\$ (1,329,150.00)	
3839	Miscellaneous	\$ -	\$ 2,447,790.00	\$ (2,447,790.00)	
3325	Sales Tax	\$ -	\$ 20,276,340.00	\$ (20,276,340.00)	
3181	Ad valorem Tax Revenue	\$ -	\$ 56,656,247.00	\$ (56,656,247.00)	
	<b>TOTAL GENERAL FUND:</b>	<b>\$ 104,713,237.00</b>	<b>\$ 104,713,237.00</b>	<b>\$ -</b>	



## JACKSON COUNTY

Jackson County is located in the southwestern mountains of North Carolina. The County borders the states of South Carolina and Georgia, and is surrounded by Macon, Swain, Haywood, and Transylvania counties. It consists of 491 square miles of beautiful mountains, fertile valleys and rolling foothills with altitudes ranging to 6,450 feet. The County is situated between the Blue Ridge Parkway and the Great Smoky Mountains.

The governing board consists of five members serving four-year terms. The Chairman is elected at large, with no district residency requirement. Commissioners are elected at large, with a district residency requirement.



*Pictured left to right – Commissioners Jennings, Smith, Letson, Bryson, and Hooper.*

<b>Chairman</b>	Mark Letson
District 1	Todd Bryson
District 2	John Smith
District 3	Jenny Lynn Hooper
District 4	Michael Jennings

District 1 - Barkers Creek, Dillsboro, Greens Creek, Qualla

District 2 - Scotts Creek I, II, III, North and South Sylva

District 3 - Cullowhee, Savannah, Webster

District 4 - Canada, Caney Fork, Cashiers, Hamburg, Mountain, River

Jackson County Government consists of twenty-three separate departments. Our citizen's demand and our organization deliver a very high level of service. The departments work very hard to raise the quality of life of this community even as growth adds to these challenges.

Jackson County's population grew by 21.59% from 2000 to 2010. The County's rate of growth between 2000 and 2010 was the fastest of 16 western North Carolina counties. Between 2013 and 2024, the population density increased from 83.7 to 92.22 persons per square mile.

POPULATION												
CENSUS	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Jackson County	41,055	40,989	41,338	42,268	42,973	43,691	43,938	44,276	44,614	43,410	44,574	45,281
Density (persons per sq. mile)	83.7	83.5	84.2	86.1	87.6	88.9	89.5	90.2	90.9	87.8	90.8	92.22

Township data indicates that the unincorporated areas of the County continue to exhibit the fastest rate of growth. The population of the Cullowhee Township increased by 47% between 2000 and 2010, and almost doubled since 1970. It is the most populous township in the County, with 22.4% of the County's population. As the home of Western Carolina University, Cullowhee Township has the potential for continued uncontrolled growth and development without proper planning, assistance and guidance. The Barkers Creek Township's population grew by 152% between 1970 and 2010 and the population of the Qualla Township increased by 98.6% during this period. These townships are located within the US 441 corridor, which has experienced and will continue to experience growth due to location and availability of infrastructure. Development guidelines are in place to direct growth and development in this area. The total County population increased by 105.5% during the period 1970 – 2020.

POPULATION GROWTH BY TOWNSHIP						
TOWNSHIPS	1970	1980	1990	2000	2010	2020
Barkers Creek	730	953	1,013	1,539	1,839	2,302
Canada	449	425	403	552	640	497
Caney Fork	443	605	597	712	738	900
Cashiers	610	966	1,099	1,678	1,974	2,031
Cullowhee	4,885	5,954	5,771	6,411	9,428	9,928
Dillsboro	772	1,069	940	1,271	1,527	1,137
Greens Creek	525	584	876	1,009	1,429	1,396
Hamburg	828	1,023	1,269	1,572	1,738	1,758
Mountain	224	235	235	433	492	582
Qualla	3,102	3,823	4,352	5,288	6,161	6,265
River	618	800	764	1,107	1,359	1,372
Savannah	827	908	816	1,162	1,495	2,047
Scotts Creek	1,484	1,476	1,585	1,930	2,094	2,446
Sylva	4,800	5,433	5,291	6,076	6,671	7,632
Webster	1,296	1,590	1,834	2,381	2,686	3,983
TOTALS:	21,593	25,811	26,846	33,121	40,271	44,276

<b>DISTRIBUTION OF POPULATION BY RACE</b>		
<b>Per 2024 Census Quick Facts</b>		
	<b>Jackson County</b>	<b>State</b>
White	79.2%	60.7%
Black	2.6%	22.1%
Asian or Pacific Islander	1.2%	3.7%
American Indian	8.8%	1.6%
Hispanic Origin, any race	8.0%	11.4%
Other races	0.2%	0.5%

While the County's population is primarily white, it does have a much higher percentage of American Indian residents than does the state of North Carolina as a whole. This reflects the location of the Qualla Boundary, home of the Eastern Band of the Cherokee, partially within Jackson County. The percentage of other racial groups living in the County is significantly lower than for the State as a whole.

Jackson County's primary employment sectors are Public Administration, Education, Health Services, Trade, Transportation and Utilities, Leisure and Hospitality, and Professional and Business Services. High employment in these sectors reflects the role of education, health care, tourism and government services in the County's economy. The most current per capita personal income is \$32,937 compared to the State average of \$39,616. The unemployment rate in Jackson County was 3.9 percent (March 2025) versus the State average of 3.7 percent (March 2025).

The following table lists the ten largest major commercial, industrial and institutional employers in the County:

<b>Company Name</b>	<b>Industry</b>	<b>Employment Range</b>
Western Carolina University 18221	Educational Services	1000+
Dlp Partner Midwest Llc	Health Care and Social Assistance	500-999
Jackson County Public Schools	Educational Services	500-999
Jackson County	Public Administration	500-999
Dlp Western Carolina Physician Prac	Health Care and Social Assistance	250-499
Wal-Mart Associates Inc.	Retail Trade	250-499
Southwestern Community College	Educational Services	250-499
Ingles Markets Inc.	Retail Trade	250-499
Aramark Food and Support Services	Accommodation and Food Services	100-249
Mountaintop Golf & Lake Club Inc.	Arts, Entertainment and Recreation	100-249

Source: NC Dept. of Commerce – Fourth Quarter 2024.



## **JACKSON COUNTY BOARD OF COMMISSIONERS MISSION STATEMENT**

*To represent the best long-term interests of all citizens of Jackson County by providing effective leadership and clear direction.*

### **BELIEFS**

*We will act with honesty and responsibility as stewards of the resources of Jackson County.*

*We value the thoughts of our citizens and employees and commit to listen and respond appropriately to their concerns and ideas.*

*We believe it is our obligation to make informed decisions by carefully studying the issues and seeking to understand relevant information.*

*We have confidence in the employees of Jackson County. We will provide them with clear direction and accountable authority to deliver quality services.*

*We believe it is in the best interest of our citizens to work cooperatively with local municipalities and other governing bodies.*

*As representatives, we believe that it is incumbent upon us to act as ambassadors to and for our citizens, building pride in Jackson County.*

*We believe, in order to serve the best long-term interest of our citizens, we must clearly articulate a vision for the future of Jackson County.*

### **VISION**

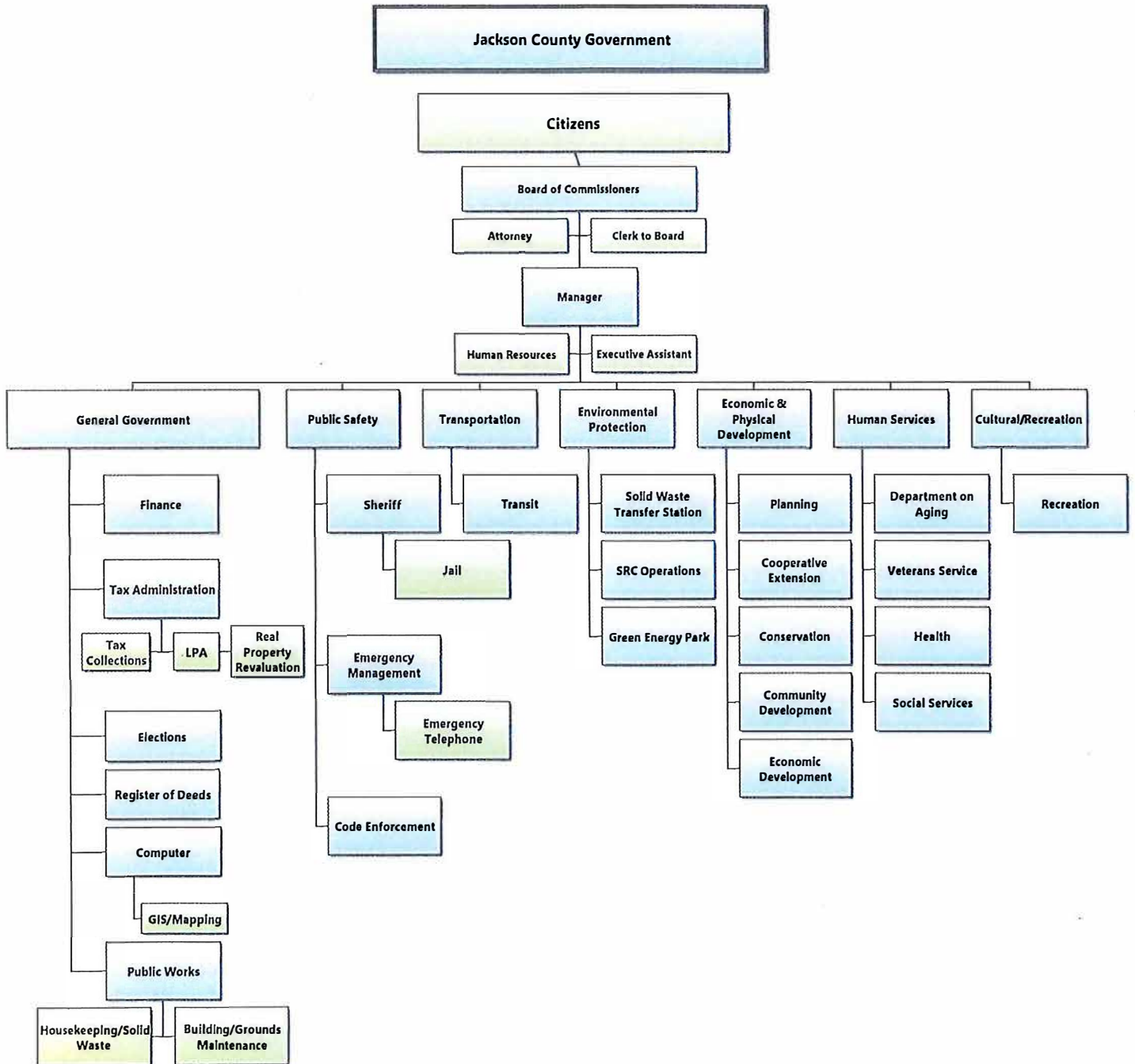
**Fostered by a sense of community and solid foundation for economic growth and prosperity, our citizens enjoy a quality of life that ranks Jackson County as a preferred community.**

**Our family oriented neighborhoods reflect our commitment to the safety, health, and quality of life of our citizens. In a spirit of community, our citizens are proactive partners in building an environment rich in culture, history, and opportunity.**

**Our investment in systems and policies to attract business development compatible with our resources, environment, and vision contributes to our economic vitality and the corporate commitment to our county.**

**Our educated workforce is positioned to participate in the success and take advantage of the opportunities of our thriving community.**





# FY 2025-2026 APPROVED BUDGET



## FEES AND RATE SCHEDULE

The mileage rate is recommended to be the IRS 2025 rate of 70 cents per mile.  
The travel subsistence rates are:

	In-State	Out-of-State
Breakfast	\$10.10	\$ 10.10
Lunch	\$13.30	\$ 13.30
Dinner	\$23.10	\$ 26.30
Lodging (actual, up to)	\$89.10	\$105.20

## Hospital/Dental Insurance Rates

Type	Medical Rates	Employee Bi-weekly	Dental Rates	Employee Bi-weekly
Individual	\$1,230.79		\$38.49	
Employee/Child	\$1,402.00	\$119.32	\$64.00	\$12.50
Employee/Children	\$1,565.00	\$176.14	\$79.00	\$19.32
Employee/Spouse	\$1,565.00	\$176.14	\$79.00	\$19.32
Family	\$1,700.00	\$238.64	\$106.00	\$31.82

BlueCross BlueShield of North Carolina

2020 Standard Plan – Medical out of pocket \$6,000.00 for individual and \$12,000.00 for family.

Pharmacy out of pocket \$1,350.00 for individual and \$2,700.00 for family.

The specialty drug copayment will remain at \$200.00. The retiree insurance over 65 will remain with BCBS.

## Recreation Center Fees and Charges

<u>Membership</u>	Resident	Non-Resident
<b>Daily</b>		
Individual	\$8.00	\$15.00
Family	\$12.00	\$23.00
Senior/Student	\$6.00	\$11.00
<b>12 Visit Pass</b>		
Individual	\$80.00	\$135.00
Senior/Student	\$50.00	\$90.00
<b>Monthly</b>		
Individual	\$70.00	\$120.00
Family	\$110.00	\$195.00
Senior/Student	\$35.00	\$60.00
<b>6 Month</b>		
Individual	\$320.00	\$563.00
Family	\$390.00	\$683.00
Senior/Student	\$150.00	\$263.00
<b>Year</b>		
Individual	\$600.00	\$915.00
Family	\$620.00	\$1,080.00
Senior/Student	\$240.00	\$420.00

<b>Corporate Rate</b>	
<b>6 Month</b>	<b>Rate</b>
Individual	\$300.00
Family	\$365.00
<b>Year</b>	
Individual	\$490.00
Family	\$580.00

<b>Wellness Discount</b>	
<b>County employee, Emergency services staff (6 month and year membership only)</b>	<b>Rate</b>
<b>6 Month</b>	
Individual	\$190.00
Family	\$230.00
Senior/Student	\$ 90.00
<b>Year</b>	
Individual	\$305.00
Family	\$360.00
Senior/Student	\$140.00

### Recreation Facility Charges

<b>Sylva Pool Fees and Charges</b>			
<b>Daily Admission Under 4 is free</b>	<b>Family Season Pass</b>	<b>Individual Season Pass</b>	<b>Pool Parties</b>
\$3.00 per person	\$180.00	\$90.00	\$80.00/2 hours + \$15 per Hour Per Guard

<b>Picnic Shelters:</b>	
• Cullowhee Shelter	8 tables, 1 grill
• Cullowhee Pavilion	10 tables, 1 grill
• Mark Watson Park	8 tables, 1 grill
• Little Canada Park	8 tables, 1 grill
• Smokey Mtn Elementary	8 tables, 1 grill
• Ralph J Andrews Park	8 tables, 1 grill
• East LaPorte	8 tables, 2 grills
• Savannah Community Park	6 tables, 1 grill
• Webster Park	6 tables, 1 grill

<b>Shelter Rental Times</b>	<b>Resident</b>	<b>Non-Resident</b>
11:00am-2:00pm	\$25.00	\$35.00
4:00pm-7:00pm	\$25.00	\$35.00
11:00am-7:00pm	\$45.00	\$55.00

<b>Field Rentals</b>				
Facility	Resident: Non-Profit	Resident: Non-Profit	Non-Resident Non-Profit	Non-Resident Profit
Mark Watson Park	\$80 Per Day/Field Lights: \$25 Per Hour Field Lined: \$25	\$325 Both Fields Fields Lined: \$50	\$90 Per Day/Field Lights: \$25 Per Hour Field Lined: \$25	\$400 Both Fields Fields Lined: \$50
Cullowhee Complex	Softball Fields			
	\$80 Per Day/Field Lights: \$25 Per Hour Field Lined: \$25	\$325 Both Fields Fields Line: \$50	\$90 Per Day/Field Lights: \$25 Per Hour Field Lined: \$25	\$400 Both Fields Fields Lined: \$50
Cullowhee Complex	Soccer Fields			
	\$20 Per Hour/Field \$85 Day/Per Field Lights: \$25 Per Hour Field Lined: \$50/Field \$280 Weekend		\$30 Per Hour/Field \$95 Day/Per Field Lights: \$25 Per Hour Field Lined: \$50/Field \$300 Weekend	
Cashiers Complex	Softball Field	Soccer Field	Soccer Field	Softball Field
	\$80 Per Day/Field Lights: \$25 Per Hour Field Lined: \$25	\$20 Per Hour/Field \$85 Day/Per Field Lights: \$25 Per Hour Field Line: \$50/Field \$280 Weekend	\$30 Per Hour/Field \$95 Day/Per Field Lights: \$25 Per Hour Field Line: \$50/Field \$300 Weekend	\$90 Day/Field Lights: \$25 Per Hour Field Lined: \$25

<b>Indoor Facilities</b>		
*Available for rental are basketball courts, aerobics rooms and meeting rooms		
Facility	Resident: Non-Profit	Non-resident: Profit
Cullowhee Rec Center	Basketball Court	Basketball Court
	\$60 For 2 Hours \$175 For 8 Hours \$285 For Sat/Sun	\$70 For 2 Hours \$185 For 8 Hours \$295 For Sat/Sun
Cashiers Rec Center	Basketball Court	Basketball Court
	\$60 for 2 Hours \$175 For 8 Hours \$285 For Sat/Sun	\$70 For 2 Hours \$185 For 8 Hours \$295 For Sat/Sun
Cullowhee Rec Center Meeting Rooms	Resident: Non-Profit	Non-Resident: Profit
1 Meeting Room	\$15 Per 2 Hours	\$20 Per 2 Hours
2 Meetings Rooms	\$25 Per 2 Hours	\$30 Per 2 Hours
3 Meeting Rooms	\$35 Per 2 Hours	\$40 Per 2 Hours
Cashiers Rec Center-Meeting Rooms	Resident: Non-Profit	Non-Resident: Profit
1 Meeting Room	\$15 Per 2 Hours	\$20 Per 2 Hours
2 Meeting Rooms	\$30 Per 2 Hours	\$35 Per 2 Hours
Cullowhee Aerobics Room	Resident: Non-Profit	Non-Resident: Profit
	\$15 Per Hour	\$20 Per Hour
Cashiers Aerobics Room	\$15 Per Hour	\$20 Per Hour
Aquatics: Competition Pool	\$15 Per Lane Per Hour	\$20 Per Lane Per Hour

<b>Ralph J. Andrews Campground Fees</b>		
Type	Resident	Non-Resident
Full Hook Up	\$25	\$30
Weekly	\$154	\$189
Two Weeks	\$308	\$378
Power & Water	\$20	\$25
Weekly	\$119	\$150
Two Weeks	\$238	\$300
Primitive	\$17	\$22
Weekly	\$98	\$133
Two Weeks	\$196	\$323
Group	\$28	
Shelter	\$30	



## General Recreation Information: Please Read Carefully

1. Jackson County Government agencies requesting use of facilities will not be charged.
2. Jackson County Parks and Recreation Department reserves the right to restrict the use of any facility.
3. Non-Profit Youth Agencies will be on a TBD fee schedule.
4. Local Boards (Town boards/agencies) hosting meetings will not be charged.
5. Group reserving the park facilities must register with the Jackson County Parks and Recreation Department by signing the proper application permits and providing full payment. Groups reserving fields and dates for tournaments and/or special events must also provide proof of insurance coverage (minimum of \$1,000,000.00 liability insurance) at the time of the reservation. Persons reserving shelters, fields, and meeting rooms must be 21 years of age or older. Groups and individuals using park facilities will abide by all Jackson County Parks and Recreation Department rules and regulations and will be provided a copy prior to use.
6. Alcoholic beverages and all tobacco products are **PROHIBITED** from all county grounds and facilities.
7. The Jackson County Parks and Recreation Department reserves the right to prioritize scheduling in the following manner. First consideration is given to departmental, county or school sponsored activities, events and programs; then affiliated organized youth league or travel youth groups, and then organized adult leagues.
8. Due to dangerous conditions, our staff may need to cancel your field reservation at any time for inclement weather or excessive rain.
9. For picnic shelter rentals please visit our website [rec.jacksonnc.org](http://rec.jacksonnc.org) and click on the link for program registration and create an account.

## **Jackson County Permitting and Code Enforcement Fees**

<b><u>Land Development Permits – (Includes Erosion Control Plan Review) *</u></b>	<b><u>Fees</u></b>
New Single Family or Miscellaneous Grading - (up to ½ acre of land disturbance)	\$ 50.00
Light Commercial - (up to 10,000 sq. ft. per structure and one acre of disturbance)	\$200.00
Large Commercial - (> than 10,000 sq. ft. and up to two acres of disturbance)	\$300.00
Manufactured Home - (New site with < ½ acre of disturbance)	\$30.00
Manufactured Home - (Being placed on previously existing site)	N/C
Additions - (Exceeding 500 sq. ft.)	\$30.00
Additions - (< 500 sq. ft. and all interior renovations)	N/C
<b><u>Erosion Control Fees – Exceeding the acreage maximums listed above: *</u></b>	
Up to 0.99 acre extra	\$250.00 extra fee
1.0 to 2.99 acres extra	\$350.00 extra fee per acre
3.0 to 4.99 acres extra	\$450.00 extra fee per acre
5.0 or more acres extra	\$550.00 extra fee per acre
<b><u>Building Permits</u></b>	
New Single Family Structure - (up to 1,000 sq. ft. – Trades Included)	\$350.00 (Plus 0.40 per sq. ft. >1,000 >3,000) (>3,000 sq. ft. 0.50 per ft.)
Additions, Remodels, Detached Garage, Accessory Buildings - (up to 500 sq. ft.)	\$150.00 (Plus 0.25 per sq. over 500 sq. ft.)
Miscellaneous /Trade Permits - (Electrical, Mechanical, Plumbing per trip)	\$150.00
Manufactured Home - Singlewide or Camper	\$200.00
Manufactured Home - Doublewide or Triple-wide	\$400.00
Residential Pools – Above Ground w/o Deck	\$150.00 (1 trip)
Residential Pools – Above Ground with Deck	\$100 for pool plus separate \$100 deck
Residential Pools – Below Ground with Concrete Deck	\$140.00 (2 trips)
Residential Pools – Below Ground with Wooden Deck	\$200.00 for pool plus separate \$100.00 deck
New Commercial Structure – (up to 1,000 sq. ft. – Trades Included)	\$400.00 (Plus 0.45 per sq. ft. over 1,000 sq. ft.)
Commercial Additions, Remodels, Accessory Bldgs. – (up to 750 sq. ft.)	\$250.00 (Plus 0.40 per sq. ft. over 750 sq. ft.)
Commercial Miscellaneous / Trade Permits – (Electrical, Mechanical, Plumbing-per trip)	\$100.00
Commercial Re-roofing – (up to 5,000 sq. ft.)	\$250.00 (Plus 0.03 per sq. ft. over 5,000 sq. ft.)

<b>Commercial Pools</b>	<b>Rates calculated by plan reviewer</b>
Multi-Family (Apartments, Condos, Hotels)	\$500.00 (Plus 0.55 per sq. ft. over 1,000 sq. ft.)
<b>Residential or Commercial</b>	
Shell Building (Shell Only - No Trades or Interior Partitions) – (up to 1,000 sq. ft.)	\$250.00 (Plus 0.15 per sq. ft. over 1,000 sq. ft.)
Decks, Porches as additions – up to 300 sq. ft. per level + 0.15 per sq. ft. over 300 sq. ft.	\$150.00 per story level
Demolition Permit	\$ 70.00
Change of contractor/Change of occupancy	\$ 50.00
Reinstate Expired Permit	\$ 50.00
Re-inspection Fees	\$ 70.00
Homeowner's Recovery Fund	\$ 10.00
ABC Building and Fire Inspection	\$150.00
<b>Fire Inspection</b>	
Fireworks Display	\$500.00
Tent Inspections	\$100.00
Foster Homes and Day Cares	N/C
Business License Fire Inspections for Town of Sylva	\$ 70.00
<b>Flood Damage Prevention Permits – Residential or Commercial</b>	\$100.00
<b>Mobile Home Parks</b>	
Class I (2-11 Units)	\$ 150.00
Class II (12-24 Units)	\$200.00
Class III (25 or more Units)	\$300.00
<b>Copy</b>	
Single black & white copies	\$0.25 per page
Copy an entire file	\$5.00 flat fee plus \$0.15 per page
E-mail additional reports other than monthly reports	\$5.00
Color copies (8 1/2" x 11")	\$1.00 per page

\*Penalty for beginning work without required permits – Double the Permit Fee

### Jackson County Planning Department Schedule of Fees

- Cashiers Commercial Area Land Development Regulated District
- Cullowhee Community Planning Area
- 441 Corridor

The schedule of fees is presented to cover a portion of the costs involved in the review of various requests and plans presented to the Planning Department. The fees do not represent full cost recovery for the staff time, administrative costs, etc. involved in the review of the plans and requests; they represent a sharing of the costs between the person requesting the review and Jackson County. In developing the fees, the following factors were considered:

- Advertising costs for those reviews requiring public notification
- Mailing costs
- Staff time, and
- General Administrative costs

<b>Review/ Request</b>	<b>Fees</b>
Cashiers Zoning Permit	\$ 50.00
US 441 Zoning Permit	\$ 50.00
Cullowhee Zoning Permit	\$ 50.00
Change of Use	\$ 50.00
Temporary Use Permit	\$ 50.00
Sign Permit (Cashiers, Cullowhee, 441 Corridor)	\$ 50.00
Off-premise Sign Permit (un-zoned County areas)	
Single Sided	\$100.00
Double Sided	\$200.00
Illuminated (Add Fees to either single or double sided sign)	\$ 91.00
Site Plan Review (remodeling, addition)	
Expansion of existing building	\$100.00
Site Plan Review (new building)	\$200.00
Conditional/Special Use Permit	
Site less than 2 acres	\$300.00
Site 2 to 5 acres	\$500.00
Site more than 5 acres	\$750.00
Variance	\$100.00
Administrative Appeal	\$150.00

Map Amendments	<b><u>Fees</u></b>
Less than 2 acres	\$200.00
2 to 5 acres	\$300.00
More than 5 acres	\$500.00
Text Amendments	\$150.00

### **Additional Jackson County Plan Review Fees**

#### **Additional Review**

Family Subdivision	N/C
Minor Subdivision	\$50.00 plus \$20.00 per lot or structure
Major Subdivision	\$250.00 plus \$50.00 per lot or structure
Final Plat	\$100.00 plus \$10.00 per lot or structure
Vested Right Review- Minor	\$20.00 per lot or structure
Vested Right Review- Major	\$50.00 per lot or structure
Wireless Communications - New Tower	\$5,000.00
Wireless Communications - Collocation	\$1,000.00
Wireless Communications - Consultant/Expert Assistance Cost	Burden of the applicant
Wireless Communications- New Broadband Tower	No Fee
Wireless Communications- New Broadband Co-locate	No Fee

Slope Analysis	No Fee
Camp Ground Permit	\$50.00

### **UDO Violation Fees Schedule**

#### **Violation**

First Violation	\$ 50.00
Second Violation	\$100.00
Third Violation	\$200.00
Fourth and each succeeding Violation	\$500.00

**Note:** Each day the same violation remains on a property is a separate offense and subject to additional Civil penalties.

## **Jackson County Department of Public Health Comprehensive Fees Schedule Environmental Health Onsite Wastewater Permits**

#### **Improvement Permit Applications**

##### *Single Family Dwelling Unit (One House or Manufactured Home)*

1-2 Bedrooms	\$240.00
3 Bedrooms	\$360.00
4 Bedrooms	\$480.00
More than 4 Bedrooms	\$120.00 per Bedroom

##### *Multi Family Dwelling Units/Commercial-Business Establishments (Apartments, Condos, Offices, Restaurants, etc.)*

360 Gallons or Less Daily Sewage Flow	\$360.00
Each Additional 10 Gallons of Sewage Flow	\$ 20.00

##### *Repair Permit for a Single Family Dwelling Unit*

Repair of Malfunctioning System	N/C
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#### **Construction Authorizations/Operation Permit**

For All Construction Authorization/Operations Permits	\$120.00
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#### **Other**

Septic Tank Relocation or Tank Replacement	\$ 90.00
Change of Use of Facility Connected to a Septic System	\$ 60.00
Authorization to Reconnect to an Existing Septic System	\$ 60.00
Large System Inspection/Operation Permit Renewal	\$360.00
Engineered Option Permit	30% of fee
Revisit Fees	\$ 60.00

Authorization to Connect: Mobile Home to an Existing, Properly Functioning Sewage Disposal System in a Mobile Home Park	\$ 60.00
Administrative Fee	\$ 60.00
Site Visit Fees	\$ 30.00

**Private Permitting Option**

IP/CA for (a2)

**Fees**

IP: 100% of normal fee  
 CA: 40% of normal fee  
 IP +CA: 40% of normal fee  
 \$35.00  
 \$35.00

Engineered Option Permit (EOP)

Authorized Onsite Wastewater Evaluator (AOWE)

**Drilled Wells****Well Applications**

Well Permit/Inspection \$320.00  
 Consult With Downhole Camera Viewing \$150.00  
 Well Repair Permit including Hydrofracture and Abandonment Permit N/C  
 Well Relocation Permit (if on same PIN) \$150.00

**Individual Water Testing--Water Sample**

Total Coliform/E.coli +/- \$ 30.00  
 Total Coliform/E. coli, +/- Rush Sample \$ 60.00  
 Coliform/E.coli MPN \$ 35.00  
 Inorganic Panel without, Nitrate /Nitrite \$104.00  
 Full Panel (Bacterial, Inorganic, Nitrate) \$170.00  
 Petroleum \$104.00  
 Volatile Organic Chemicals (VOC) \$104.00  
 Nitrate/Nitrites Only \$ 60.00  
 Pesticides \$104.00  
 Herbicides \$104.00  
 Fluoride (Requested by MD, Dentist) N/C  
 Lead/Copper \$102.00  
 Iron Bacteria \$ 64.00  
 Sulfur/Sulfate Bacteria \$ 75.00  
 Hexavalent Chromium \$ 90.00  
 Other Testing Available through the SLPH Refer to Schedule

**Food and Lodging Services****Plan Review**

Restaurants \$250.00  
 Food Stands \$250.00  
 Mobile Food Units/Push Carts \$250.00  
 Child Care Facility \$150.00  
 Lodging \$200.00  
 Change of Ownership \$ 60.00

**Other**

Temporary Food Stands (Festivals/Events) per Event \$ 75.00  
 Mass Gatherings (Concerts, etc.) \$250.00

**Swimming Pools and Tattoo**

Swimming Pool Plan Review \$270.00  
 Each Additional Feature for pool review \$ 60.00  
 Swimming Pool Annual Permit \$ 90.00  
 Additional Pool at same facility permitted during the same appointment \$ 60.00  
 Swimming Pool Rush Permit with less than 15 days from application \$ 30.00  
 Swimming Pool Onsite Plan Review for Changes to Pool \$ 30.00  
 Tattoo Artist Annual Permit and Event Permit \$100.00

**ServSafe**

Class, Book & Test \$125.00  
 Test & Book \$110.00  
 Test & Class \$ 75.00  
 Test Only \$ 60.00

## Animal Control

<u>Animal Shelter</u>		<u>Fees</u>
Rabies Vaccination		\$ 10.00
Engraved Tags		\$ 8.00
Redemption of Dog or Cat		
	Owner Redemption each offense, additional	\$ 25.00
	Boarding Fee	\$ 10.00 per day
	Processing Fee	\$ 15.00
<u>Adoption of Dog</u>		
	Rabies Vaccination	\$ 10.00
	Processing Fee	\$ 15.00
	Spaying/Neutering	\$ 50.00
	Vaccines and Heart Worm Test less than year/over one year	<u>\$10.00/\$25.00</u>
	<b>Total to Adopt</b>	<b>\$85.00/\$100.00</b>
<u>Adoption of Cat</u>		
	Rabies Vaccination	\$ 10.00
	Processing Fee	\$ 15.00
	Spaying/Neutering	\$ 45.00
	Distemper	<u>\$ 5.00</u>
	<b>Total to Adopt</b>	<b>\$ 75.00</b>

## Clinical

<u>Communicable Disease</u>		
	Registered Nurse (Medicaid and Private Insurance ONLY)	\$ 53.36
	Venereal Warts Treatment	\$ 25.00

<u>General Visit Codes</u>		
	New Patient Focused/Level I	\$106.96
	New Patient Expanded/Level II	\$185.44
	New Patient Detailed/Level III	\$268.69
	New Patient Comp/Level III	\$417.40
	New Patient Comp/Level IV	\$525.34
	Established Patient Focused/Level I	\$ 52.36
	Established Patient Expanded/Level II	\$106.96
	Established Patient Detailed/Level III	\$181.06
	Established Patient Comp/Level III	\$271.66

### Family Planning-SLIDING FEE SCALE

Note: All Family planning services adjusted per Sliding Fee Scale

New Patient Preventive Medicine Age: 12-17 years	\$293.23
New Patient Preventive Medicine Age: 18-39 years	\$296.23
New Patient Preventive Medicine Age: 40-64 years	\$346.50
Established Patient Preventive Medicine Age: 12-17 years	\$257.59
Established Patient Preventive Medicine Age: 18-39 years	\$258.57
Established Patient Preventive Medicine Age: 40-64 years	\$282.55

### Family Planning Contraceptives-SLIDING FEE SCALE (SFS)

Depo Provera	\$ 44.00
Condoms	N/C
Mirena IUD (Device)	\$413.00
Kyleena IUD (Device)	\$700.00
Plan B	\$ 56.00
IUD Insertion	\$220.00
IUD Removal	\$220.00
Nexplanon (Device)	\$559.00
Nexplanon Insertion	\$220.00
Nexplanon Removal	\$220.00
Birth Control Pill (SFS)	\$ 33.00

### Maternal Health

Postpartum Home Visit	\$150.00
Newborn Home Visit	\$150.00
Pregnancy Risk Screening	\$ 50.00
Antepartum 4-6 visits	\$350.00
Antepartum 7 or more visits	\$611.00
Smoking and Tobacco Counseling (<10 minutes)	\$ 10.66
Smoking and Tobacco Counseling (>10 minutes)	\$ 22.10
Non Stress Test Fetal Monitoring	\$ 73.00
Health and Behavior Assessment	\$ 40.00

**Adult Health-Due At Time of Service**

	<b>Fees</b>
Colposcopy without Biopsy (Not a billable service to insurance)	\$250.00
Colposcopy with Biopsy (Plus Additional Biopsies)	\$250.00
CDL Physical (Not a billable service to insurance)	\$100.00
BLET Physical (Not a billable service to insurance)	\$100.00
Wellness W/ Physical (Not a billable service to insurance)	\$130.00
Wellness ONLY (Not a billable service to insurance)	\$ 65.00
Wellness with PSA (Not a billable service to insurance)	\$ 81.00
Physical (Not a billable service to insurance)	\$ 65.00
Limited Physical (Not a billable service to insurance)	\$ 55.00
Chest X-Ray (Not a billable service to insurance)	\$ 90.00
Blood Pressure Check	N/C

**Other Services-Due At Time of Service**

Sports Exam (Not a billable service to insurance)	\$ 55.00
School Health Exam (Not a billable service to insurance)	\$ 55.00
Car Seat (Education required)	N/C
Car Seat Diversion	N/C

**Nutrition Service**

<b>Referrals by Primary Physician</b>	
Medical Nutrition Therapy (Individual)	\$ 44.00
Diabetes Self-Management (Individual)	\$ 53.00
Eat Right Now (Group)	N/C
Lipid Management (Group)	N/C
Diabetes Prevention (Group)	N/C
Minorities Diabetes Prevention Program Group Year Long (Self referred)	\$125.00

**Company Contracts**

CDL (Billed to Company)	\$100.00
Wellness (Billed to Company)	\$ 65.00
Pre-Employment Physical (Billed to Company)	\$ 65.00
Urine Drug Screen (Billed to Company; Pre-Employment, Random, Post Accident)	\$ 75.00
PPD Skin Test (Billed to Company)	\$ 32.00
Fit Test	N/C
Breathe Alcohol Test Screen (Billed to Company)	\$ 45.00
Breathe Alcohol Test Confirmation (Billed to Company)	\$ 45.00

**Immunization Fees**

**Billed to Private Insurance, Medicaid & Medicare (Part B)  
and will not be on a sliding fee scale**

Immunization Injection Fees	\$ 25.00
Immunization Injection Fees (Subsequent Vaccine(s) per injection)	\$ 25.00
Oral/Nasal Vaccine	\$ 25.00
Oral/Nasal Vaccine (Subsequent Vaccine(s) per vaccine)	\$ 25.00
Dtap	\$ 49.00
Hep A, 18 & up	\$103.00
Hep B, 18 & up	\$ 74.00
Hib (Achib)	\$ 38.00
HPV 9	\$320.00
Influenza 6 months and Older	Based on current fiscal year cost
Influenza 65 years and Older	Based on current fiscal year cost
IPV (Polio)	\$ 68.00
Mantoux placement	\$ 35.00
Meningococcal (Meningitis B)	\$202.00
MMR	\$116.00
Pneumococcal 23	\$137.00
Pneumoconjugate	\$278.00
Rotavirus (Oral)	\$120.00
TD	\$ 34.00
Tdap (Adacel)	\$ 64.00
Varicella Zoster	\$165.00
Zostervax (Shingles)	\$231.00

**State-Provided Immunization****Fees**

No out of pocket expense for Vaccine for Children (VFC) to eligible clients	
Immunization Injection Fee (1st Vaccine)	\$ 25.00
Immunization Injection Fes (Subsequent Vaccine(s) per injection)	\$ 25.00
Oral/Nasal Vaccine	\$ 25.00
Oral/Nasal Vaccine (Subsequent Vaccine(s) per vaccine)	\$ 25.00
DtaP	VFC
Tdap (Children 10-18, 1st time college student any age, and postpartum women up to 12 months postpartum)	VFC
Flu	VFC
Hepatitis A, 2-17	VFC
Hepatitis B Peds/Adolescent	VFC
Hib (Achib)	VFC
Menactra	VFC
MMR (<19 and others)	VFC
Twinrix	VFC

**Laboratory Fees**

Lab fees are calculated based on the LabCorp price, plus venipuncture

Venipuncture	\$ 25.00
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**Private Road Sign Fees**

Sign	\$75.00
Post	\$25.00

**Department on Aging Fees Schedule – Heritage Room**

	Jackson County Resident, civic group, non-profit or private organization	Non-Jackson County resident, civic group, non-profit, or private organization, governmental entity
<b>Standard Rate:</b> 8:00 am to 4:00 pm weekdays	\$17.50 per hour/per area plus All housekeeping costs	\$17.50 per hour/per area plus All housekeeping costs
<b>Premium Rate:</b> 7:00 am to 8:00 am weekdays 4:00 pm to 11:00 pm weekdays 8:00 am to 11:00 pm weekends	\$20.00 per hour/per area plus All housekeeping costs	\$20.00 per hour/per area plus All housekeeping costs
<b>Deposit:</b> Business meetings, seminars, etc.	\$100.00	\$150.00
<b>Deposit:</b> Wedding, events, private parties, dinners, fund raisers, etc.	\$250.00	\$300.00
<b>Late Reservation:</b> Less than 30 days before use	\$25.00	\$50.00

**Jackson County Transit Fees Schedule**

Sylva/Local (in town)	\$ 1.00 each way
Dillsboro/Webster	\$ 2.00 each way
Cullowhee, Savannah, Barkers Creek, Ochre Hill	\$ 3.00 each way
East LaPorte, Caney Fork, Tuckasegee, Pumpkintown, Whittier, Balsam/Willets	\$ 4.00 each way
Canada, Qualla, Cherokee	\$ 5.00 each way
Glenville, Cashiers, Bryson City, Franklin, Waynesville	\$10.00 each way
Asheville	\$20.00 each way
Asheville Airport	\$25.00 each way

**Senior & Persons with Disabilities Fares:**

- More than one passenger:

**Veterans**

Asheville VA –	Veterans office pays - \$20.00 round trip Veteran pays - \$30.00 out of pocket
Franklin VA –	Veteran's office pays - \$10.00 round trip Veteran pays - \$15.00 out of pocket

### **Senior & Persons with Disabilities**

- In Jackson County - \$1.00 per trip
- Out of County – Must be scheduled with other out of town trips  
Macon, Swain, Haywood Counties - \$30.00 round trip  
Asheville, Hendersonville - \$50.00 round trip

### **Group Trips**

- Senior Center, Cashiers Senior Center, Adult Care, Assisted Living Facilities
  - \*Up to 25 miles a \$5.00 round trip fare
  - \*26 to 100 miles a \$10.00 round trip fare
  - \*101 to 200 miles a \$20.00 round trip fare
  - \*\*Over 200 miles – JCT will not provide service

## **Jackson County Solid Waste Fees Schedule**

<b><u>Availability Fees</u></b>	
Household-One Bedroom	\$ 80.00 per household
Two and three Bedrooms	\$125.00 per household
Four Bedrooms	\$140.00 per household
Five or More Bedrooms	\$160.00 per household
Mobile Homes	\$125.00 per household
Apartment Units	\$125.00 per household
Campsites	\$ 5.00 per campsite
Hotel/Motels per room	\$ 5.00 per room
Business	\$ 70.00 per business

<b><u>Tipping Fees</u></b>	
Sylva – MSW & C&D	\$ 66.00 per ton
Cashiers – C&D	\$ 66.00 per ton
Brush and Yard Waste	\$ 33.00 per ton
Mixed Loads	\$ 90.00 per ton
Pallets	\$ 66.00 per ton
Mulch	\$ 10.00 per 2.5 yd3
Out of County/State Tires	\$152.00 per ton
Small Excavator Rubber Tracks	\$ 70.00 per track
Large Excavator Rubber Tracks	\$100.00 per track
Small Cover Material Load	\$ 75.00 per load
Commercial or Out of County Televisions	\$600.00 per ton

<b><u>Private Hauler Fees</u></b>	
Private Solid Waste Hauler	\$150.00 per year

## **PROPERTY VALUATION**

The real, personal and utility property valuation is estimated at \$18,276,208,726 and the motor vehicle valuation is estimated at \$581,025,595, for a combined total of \$18,857,234,321. The tax rate is proposed to decrease to \$0.31 per \$100 valuation.

The property valuation for the Cashiers Fire District is estimated at \$11,532,342,856. The tax rate is proposed to decrease to \$0.0242.

The property valuation for the Highlands Fire District is estimated at \$592,270,719. The tax rate is proposed to decrease to \$0.0150.

\* \* \* \* \*



In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized in the accounting period when they become susceptible to accrual (i.e., when they are "measurable" and "available") to pay the liabilities of the current period. In addition, expenditures are recorded when the related fund liability is incurred, if measurable, except for unmatured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The County's budget is adopted as required by the North Carolina General Statutes. An annual budget ordinance is adopted for the General, Special Revenue and Enterprise Funds. All annual appropriations lapse at fiscal year end. Project ordinances are adopted for the Capital Projects Funds and for certain Special Revenue Fund types. All budgets are prepared using the modified accrual basis of accounting.

The County has the following fund categories:

GOVERNMENTAL FUNDS - General, Special Revenue Funds, Capital Projects Funds

PROPRIETARY FUNDS - Enterprise Funds

FIDUCIARY FUNDS - Agency Funds

## **Jackson County Government Departmental Descriptions and Goals FY 2025-2026**

### **General Government**

#### **Administration**

The Administration Department houses the County Manager, County Attorney, Clerk to the Board, Public Information Officer and the Administrative Assistant. In accordance with NCGS 153A-82, the County Manager is the chief administrator of county government. The Manager is responsible to the Board of Commissioners for the administration of all departments of county government under the Board's general control and has the following power and duties. 1. The Manager shall appoint, suspend or remove all county officers, employees, and agents except those who are elected by the people or whose appointment is otherwise provided for by law. 2. The Manager shall direct and supervise the administration of all county offices, departments, boards, commissions and agencies under the general control of the Board of Commissioners, subject to the general direction and control of the Board. 3. The Manager shall attend all meetings of the Board of Commissioners and recommend any measure that is considered expedient. 4. The Manager shall see that orders, ordinances, resolutions, and regulations of the Board of Commissioners are faithfully executed within the County. 5. The Manager shall prepare and submit the annual budget and capital program to the Board of Commissioners. 6. The Manager shall annually submit to the Board of Commissioners and make available to the public a complete report on the finances and administrative activities of the County as of the end of the fiscal year. 7. The Manager shall make any other reports that the Board of Commissioners may require concerning the operations of county offices, departments, boards, commissions, and agencies. 8. The Manager shall perform any other duties that may be required or authorized by the Board of Commissioners.

#### **Departmental Goals for FY 2025-2026:**

1. Continue to perform the statutory duties as described above.
2. Complete construction on the pocket park in the Whittier/Qualla area.
3. Complete construction of domestic violence shelter.
4. Begin Construction of Administration Building, Justice Center, Fairview Elementary, Blue Ridge Elementary, Sports Complex and Jackson County Middle School.
5. Complete Construction of phase 1 of the Jackson County Fair Grounds "Charles Elders Event Center Building".
6. Continue Design and implementation of Phase II of the Jackson County Fair Ground project.
7. Continue working toward expansion of greenway.
8. Start an affordable housing planning process and plan.
9. Update the 5-year major capital improvement facility plan and develop a long range planning process.
10. Develop and implement strategic plan for the expenditure of opioid settlement funds.
11. Create a citizen engagement program.
12. Create an outreach report for citizen education.

#### **Human Resources**

The Human Resources Department is committed to the mission of providing quality support and services to County leadership, departments, employees and prospective employees in the areas of employee relations, recruitment and selection, position classification and compensation, performance management, staff development and training, policy development and interpretation, compliance with state and federal employment laws, benefits administration and workplace safety. Two full-time employees, Human Resources Director and Employee Benefits Administrator, staff the department to serve over 500 employees and retirees combined.

#### **Departmental Goals for FY 2025-2026:**

1. **Performance Evaluation** – Coordinate with County Manager on performance evaluation processes.
2. **Benefits Enrollment** – Research and consider utilization of a portal for benefits enrollment for new hires and open enrollment.
3. **Records Retention Review** – Conduct an internal audit pertaining to personnel records retention in accordance with NC Dept of Cultural Resources.
4. **Event Schedule** – Develop a designated schedule (quarterly, bi-annually) to conduct service and retirement recognition events.

#### **Employee Wellness Program Goals for FY 2025-2026**

The original Well @ Work program will continue with a goal to maintain/increase participation. Planning for 2025 – 2026 includes revision of several Monthly Challenges to keep the content fresh and relevant.

## **Jackson County Government Departmental Descriptions and Goals FY 2025-2026**

### **Finance**

The Finance Department provides efficient and effective administration to the fiscal affairs of the County in compliance with State law and Federal regulations and in conformity with generally accepted accounting principles.

#### **Departmental Goals for FY 2025-2026:**

1. Accurate financial information will be made easily and readily available to departments.
2. Transactions will be processed quickly and accurately.
3. The general ledger, primary document for financial operations of the county, will be kept current and accurate.
4. Appropriate and innovative procedures will be designed to meet customer needs.
5. Financial reports will be issued accurately and on schedule.
6. Improve security for banking services.
7. Safeguard financial assets and maximize investment earnings.
8. Maintain unassigned fund balance of at least 25% of General Fund expenditures (year-end measurement).
9. Provide financing for capital projects in the most economical manner.
10. JC LAND USE PLAN – Work with the School System to identify alternative funding policies for technology replacement.

### **Tax Collections**

The Tax Collections Department collects current and delinquent taxes on real estate, personal property and rental vehicles.

#### **Departmental Goals for FY 2025-2026:**

1. Increase the current and delinquent tax collection rates. Strive for a current collection rate above 99%.
2. Continue to work on collecting delinquent taxes through debt setoff, garnishments and foreclosures processes.
3. Continue to find ways to encourage timely payments from taxpayers.
4. Increase training for employees based upon the department's career paths.
5. Learn new ways to utilize the department's tax software in order to help increase delinquent tax collections.

### **Tax Administration**

The Tax Administration Department consists of land Records, tax assessment and tax collections. The Land Records Division is responsible for maintaining property information used for taxation, public inquiry and legal research. Tax Assessment is responsible for listing, appraising and assessing all real and personal property. Tax Collections is responsible for the collection of all real and personal property taxes within Jackson County, including collection of taxes levied by the Town of Dillsboro, Village of Forest Hills, Town of Highlands and Town of Webster. The department also oversees the operations of the License Plate Agency "Tag Office".

#### **Departmental Goals for FY 2025-2026:**

1. Continue to function under the guidelines of the North Carolina General Statutes.
2. Continue to provide fair and equitable treatment to all taxpayers.
3. Continue to improve public relations.
4. Continue to strive to have an extremely knowledgeable and highly educated staff.

### **Land Records Division Goals**

1. Continue to have no more than a two-day processing turnaround for all deeds and a one-week processing turnaround for all plats.
2. Continue to create layers in ARC to assist appraisal staff.
3. Implement paperless digital mapping. The Register of Deeds now accepts e-recorded plats. The goal would be to work with surveyors to obtain digital CAD copies of maps for import into ARC. This will improve the plat processing turnaround by eliminating the need to manually input the bearing/distances. The Land Records Division Manager will attend a meeting of the Nantahala Chapter of NC Surveyors Society to promote and explore a process.

## **Jackson County Government Departmental Descriptions and Goals FY 2025-2026**

4. Complete the scanning project for land records documents, including all unrecorded surveys stored in the office. Once completed, documents will be attached to the parcel in the tax software.
5. Continue to accurately map historic state roads.
6. Create a railroad and utility right of way layer to better assist with property valuations of parcels subject to these restricted use areas.
7. Expand the categories included in the data sent to NC One Map to further reduce the tax data requests and bring our published data in line with state recommendations.

### **Personal Property Division Goals**

1. Continue to research and add new personal property accounts.
2. Continue to process unlisted and substantially understated personal property accounts.
3. Continue with the business personal property compliance program, to educate taxpayers and ensure accurate listing.
4. Continue to review and properly assess all registered motor vehicles.
5. Continue to review all accounts to ensure they are active, including ensuring all accounts have the proper township code and associated parcel number.
6. Continue to reduce the number of release/refunds with a thorough review of all listing forms and discoveries prior to billing.
7. Ensure that the new License Plate Agency is operating at a high level and a benefit to the community.

### **Real Property Division Goals**

1. Continue to physically inspect all properties with an active building permit or recent sale. Have all properties reviewed by December 31, 2025.
2. Continue conducting compliance reviews of exempted and excluded properties.
3. Create additional options through the online services, e.g., listing forms, exemption applications.
4. Develop a process to notify all property owners annually of their assessed values, duty to list changes and property tax relief options.

### **GIS Department**

The GIS Department provides software, training, database development, application development and technical support to county departments. GIS also maintains the Real Property Viewer website, as well as a variety of other web maps and applications.

### **Departmental Goals for FY 2025-2026:**

1. **Update EH**
  - a. Need to move some layers online (AGOL) to make them run more smoothly.
    - i. Currently working on this with Avineon, but it's proving to be a bit more difficult than anticipated. The data layer's themselves are easy, it's all the attachments which take up more space, that is causing the tools to run very slowly. We are working on a way to negate this issue and get the data with attachments uploaded.
2. **Update EOC**
  - a. Some of the dashboards are a bit clunky and could do with some reworking. I've met with Todd and other EM folks about what they'd like to have in an application like this. I am hoping to rework the current dashboard into a more simplistic, user-friendly version.
3. **Update Website**
  - a. The current way the website is hosted will be discontinued in the spring of 2026.
    - i. There is already another copy of the map in the updated format, but it's not completed. I'm working to make everything identical, aside from planned changes, so it can be a more seamless transition for everyone.
4. **Conference 2025**
  - a. There are two yearly conferences that I would like to attend. I think it's beneficial to network and hear about a bunch of other projects and processes to learn from. I enjoy putting faces to names and expanding my knowledge of tools, ideas, and resources. The conferences I'd like to attend are as follows, including known cost information:

## Jackson County Government Departmental Descriptions and Goals FY 2025-2026

- I. NC GIS - <https://ncgisconference.com/>
  1. Conference (\$475) + Hotel [3 nights] (\$285 + \$45 (Parking)) = ~\$1,500
- II. NC AUG - <https://www.ncaug.com/>
  1. Does require annual membership fee (\$25)
  2. Conference (\$325) + Hotel [3 nights] (\$189) + Membership (\$25) = ~\$1,000
5. **Reconfigure current data/scripts**
  - a. There are several redundant layers and data throughout the servers that are taking up space that I want to look into archiving. There's nothing that needs to be done immediately, but there isn't a set structure to the organization currently. I would like to at least establish a structure to organize with to keep data and information streamlined.

### **Elections**

The Board of Elections Office is governed by a state appointed five-member board with an appointed Director who is responsible for all office and election functions.

The County Board of Elections is overseen by the State Board of Elections and mainly funded by the County where the office is located. This office conducts all federal, state, county, and municipal elections in Jackson County. Administration responsibilities include oversight of voter registration, voting locations, voting equipment, election staff and legal requirements. The County Board of Elections' daily duties involve maintenance of voter, campaign reporting and election records.

### **Departmental Goals for FY 2025-2026:**

1. **Provide a safe and secure environment for voting.** Election offices must be prepared to respond to possible health and security challenges. We must continue to address health and safety concerns of voters and workers, including healthy best practices and increased by-mail and curbside capacities; comply with Homeland Security critical infrastructure and essential government function standards; better prepare for emergency and disaster situations; and instill voter trust and confidence in election practices.
2. **Maintain high standards of elections in Jackson County,** such as voting machine maintenance; record management, maintenance, and audits; customer service; transparency; training; voter education; improved digital presence and accessibility. This remains a goal through all changes and challenges.
3. **Build and maintain proactive community partnerships** with particular attention to less engaged citizens, such as those registering at NVRA agencies, who would benefit from increased access to services. Active participation in community events, voter education opportunities, off-site services, and increased collaboration with local parties, will improve departmental visibility and perception, while better serving our electorate.
4. **Invest more time and resources to recruit and train capable precinct workers.** The office has been very successful with recruiting new workers and retaining current workers, but it must be an ongoing process. Succession planning for a rapidly retiring workforce is prioritized. This investment in effective precinct workers from different communities, age groups, partisan affiliations and other demographics is insurance for fair and accurate elections.
5. **Train and maintain a staff that is responsive to the needs of conducting elections.** Election offices will need to develop proactive plans and respond in real-time to the ever-changing aspects of elections. Efforts will be made to fully staff the office, including the adjustment and addition of role, and Board. Additional time and resources will be dedicated to training and certification through the NC State Board of Elections and other partners such as NC School of Government and Secretary of State's office. Development of departmental policies and procedures will reinforce expectations.

### **Register of Deeds**

The Register of Deeds is the manager and custodian of a large number of public records. Records archived in our office include real estate transactions, vital records (Jackson County births and deaths) and marriage licenses issued in Jackson County.

## **Jackson County Government Departmental Descriptions and Goals FY 2025-2026**

It is the mission of Jackson County Register of Deeds to record, preserve and provide access to real estate and vital records in an efficient manner, according to NC General Statutes. The care, maintenance and access to these records are governed by law. Our staff is committed to providing courteous, efficient and professional service to our customers.

### **Departmental Goals for FY 2025-2026:**

1. Continue adding some of the older documents accessible only in-office such as the Articles of Incorporation and Unit Ownership Condo Plans for online viewing and printing.
2. Continue preservation of our vital records through Kofile.
3. Getting some new office desks.

### **Information Technology**

The Jackson County Information Technology Department is driven to provide: High quality infrastructure, support, innovation in the planning, development, deployment, and integration of state-of-the-art information technology services for all departments, and facilities in Jackson County.

### **Organizational Description**

The Computer and Information Systems Department plays a vital role in supporting the operational needs of Jackson County Local Government. This department delivers a comprehensive range of services to county facilities, including endpoint support, mobile and peripheral device management, server and network administration, wireless and telephony solutions, website management, and fiber infrastructure. Additionally, it oversees facilities infrastructure, software development and implementation, as well as security systems—including surveillance cameras and building access control—to ensure a secure and efficient environment.

### **Departmental Goals for FY 2025-2026:**

1. Transition a majority of county phone systems from traditional copper lines to a modern, cost-effective VoIP (Voice over Internet Protocol) solution. This upgrade will enhance communication reliability, improve system scalability, reduce maintenance costs, and integrate seamlessly with existing network infrastructure to support future technological advancements.
2. Deploy a centralized storage solution accessible to all county locations connected to the Jackson County fiber network. This initiative will enhance data sharing, improve security and backup efficiency, streamline operations, and support collaboration across departments while ensuring reliable and scalable storage infrastructure.
3. Implement a centralized server infrastructure to support all county locations, enhancing system performance, security, and manageability. This initiative will improve resource allocation, streamline IT maintenance, reduce hardware redundancy, and ensure a more resilient and scalable computing environment for county operations.
4. Finalize the transition of all county facilities to the Jackson County fiber network, ensuring faster, more reliable, and secure connectivity. This move will enhance communication, improve network performance, reduce dependency on third-party providers, and support the county's long-term technology infrastructure goals.
5. Expand the deployment of Cisco Meraki switches and security appliances across county facilities to enhance network reliability, security, and management. This initiative will improve network performance, provide advanced security features, streamline IT administration, and support future scalability for county operations.

### **Permitting and Code Enforcement**

The Permitting and Code Enforcement Department is completing its ninth year providing a centralized location for permitting and inspection services to the construction and development community. During the past eight years, the department completed the tasks of combining staffs and offices for building inspections, erosion control, flood plain management, plat review, and fire inspections into centralized offices in Sylva and Cashiers. We have also established procedures and infrastructure to provide a "one-stop" location for the public to apply for all development permits. The county now provides two Permit Centers in Sylva and Cashiers. The Cashiers office has functioned as a "one stop" for the past twelve years. The Sylva office opened up as the newly consolidated Permit Center in the Community Services Building along with Environmental Health and Planning in January 2021. We have completed development of a county Plan Review Team that meets monthly with all county departments involved in new commercial projects plus representation from the Tuckasegee Water and Sewer Authority. A project was undertaken to develop a new centralized permitting system for the county as part of the consolidation. This system is complete for issuing permits

## **Jackson County Government Departmental Descriptions and Goals FY 2025-2026**

and performing mobile inspections. The new operating model has provided customers with easier access to county staff and information, as well as instant notification via email of their inspection results.

### **Departmental Goals for FY 2025-2026:**

1. New field staff should complete at least two more of their required pre-certification courses with a passing grade during the fiscal year. Provide assistance and resources to make this happen.
2. Provide resources and support for new field staff to pass at least two of the required four state certification exams in their first two years on the job.
3. Continue to offer continuing education classes in-house for all certified staff. Provide at least 6 hours in all fields; building, electrical, fire, mechanical, and plumbing.
4. Continue to organize and facilitate regular monthly meetings of Plan Review Team.
5. Continue ongoing enforcement of riparian buffers per the 2040 land use plan.

### **Public Works**

The Jackson County Department of Public Works, in accordance with sound practices, accountability and compassion, strives to plan, construct, operate, maintain and implement infrastructure and program needs for the citizens of Jackson County, in compliance with adopted policies and procedures as well as maintaining Job and Health Safety for all employees.

### **Safety**

The Jackson County Public Works Department will maintain the highest degree of safety for employees.

### **Departmental Goals for FY 2025-2026:**

1. Keep Workers Compensation claims below four (3) incidents for the calendar year.

### **Housekeeping**

The Housekeeping Department is responsible for the cleaning and general maintenance of all county buildings.

### **Departmental Goals for FY 2025-2026:**

1. Create the best working environment possible among all county employees by keeping complaints about cleaning below ten (10) per year.
2. Hire the best-qualified persons for new job openings.
3. Keep all buildings cleaned and sanitized.
4. Keep all equipment maintained and up to date according to cleaning needs.
5. Keep all equipment, chemicals and work places safe.

### **Building Maintenance**

The Building Maintenance Department performs preventive maintenance on all mechanical systems of County owned facilities. Duties of this department include painting, repairing or replacing doors, partitions, or windows, structural repairs, and repairing parking lots. Maintenance personnel make and erect road signs on all secondary roads.

### **Departmental Goals for FY 2025-2026:**

1. Continue use of Maintenance Edge and Capital Forecasting with all departments.
2. Complete 87% of workorders within five working days received.
3. Continue to train Maintenance Mechanics on access to Facility Dude.

### **Grounds Maintenance**

The Grounds Maintenance Department is responsible for the maintenance and landscaping of all county grounds, school grounds, and recreation and park facilities. Additional duties include seasonal snow and leaf removal.

### **Departmental Goals for FY 2025-2026:**

1. Maintain the highest degree of safety for employees and residents using county facilities.
2. Keep quality and maintained equipment.
3. To keep a high level of employee morale.

## **Jackson County Government Departmental Descriptions and Goals FY 2025-2026**

4. Professionalism in the quality of work.
5. Enhance and develop landscaping plans for county properties.
6. Incorporate more equipment repairs Grounds activities into Maintenance Edge software.
7. Continue using the Maintenance Edge work order system for Grounds activities.

### **Garage Maintenance**

The Garage Maintenance Department is responsible for maintaining all county owned vehicles. Duties also include welding and fabrication of additional needed equipment.

#### **Departmental Goals for FY 2025-2026:**

1. Complete 90% of work orders within five working days received.
2. Efficient and thorough in maintaining the vehicle fleet.
3. Maintain up-to-date technology concerning vehicle fleet.
4. Continue using the Maintenance Edge work order system for Garage activities.

### **Solid Waste & Recycling**

The Jackson County Solid Waste & Recycling Department works to promote environmentally sound activities and to provide a clean, safe and efficient program for the management, collection, reduction, recycling and disposal of solid waste.

#### **Departmental Goals for FY 2025-2026:**

1. Yearly average 20.0 tons per garbage trailer hauled to the landfill.
2. Continue the CAP program at closed Dillsboro landfill to include maintenance on all components of the CAP.
3. Increase overall recycling amounts by 2%.
4. Have HHW collection event, Litter clean-up event, Document Shredding event, Outreach events (e.g. Greening up the Mountains) and get into Jackson County Public Schools to educate students about recycling and litter issues.

### **Green Energy Park**

The Jackson County Green Energy Park (JCGE) utilizes clean, renewable energy resources to encourage economic development, provide environmental protection, and offer educational opportunities that together will help lead towards a more sustainable future for Western North Carolina. Located in Dillsboro, NC, JCGE captures methane gas from the old town landfill, then uses the gas as fuel for a series of artisan studios.

#### **Departmental Goals for FY 2025-2026:**

1. Address the revenue shortfalls of the park by overhauling its existing structure. Increased educational offerings, switching financial commissions between artists and the park, and promoting our portable services for profit vs free.
2. Restructure the whole Park--- Brand, logo, mission, how we function, and what we offer. Our system is out of date. We currently conduct class registrations, offerings, and listings via email only and over the phone. I want to update our website and make all classes, rentals, and offerings available online, with the ability to register and pay online. We also teach one class a month and bring in little to no revenue. I want to completely change this by greatly increasing our offering. Classes, not rentals, are the way forward in generating growth, energy, and revenue - and it starts with space and a new online system.
3. For 17 years, the park has had ceramic equipment in storage. I want to change that. I have submitted several building addition requests to help with my planned educational push. A new ceramics lab, kilns space, a new metal casting foundry (I bought WCU's unused system for \$35000 for \$100), and a new classroom are new additions I am requesting or bringing into fruition. If the requested buildings are not awarded to help this occur, I will still find ways to start ceramic instruction and educational offerings however I can.
4. The lab space/programming/partnerships - I remodeled an existing room I call the lab, from which I am starting new educational programming. Instead of just offering Glass-blowing and Blacksmithing classes/instruction/rentals here at the park. I am starting a new push that will include Glassblowing, Glass casting, Glass Flameworking, Metal casting, Blacksmithing, Metal Fabrication, Ceramics, Hand-build/slab build, and classes I call Folk-life, which, like the Foxfire books from the 1970s, will focus on regional traditions and arts and crafts - soap-making, Cherokee baskets, Cherokee arts, Bark baskets, etc. I want to increase revenue to at least \$40,000 for this first year, then go from there upward.
5. Finally, I want to pursue a partnership with the Heritage Arts SCC Center. Based in Swain and Jackson Counties, I want to fully explore how our facilities and offerings could be utilized by their existing program. They list and



**Jackson County Government Departmental Descriptions and Goals  
FY 2025-2026**

operate classes at the park. In the long term, I want to seek non-profit/grant funding in partnership with them to make this idea happen.

**Public Safety**

**Sheriff's Office and Detention Center**

**Departmental Goals for FY 2025-2026:**

1. The continued primary goal of this Office for the 2025-2026 fiscal year is employee recruitment and retention by implementing our recommended compensation addendums.
2. A continued goal for this office is for Detention Officer pay to increase to match Deputy pay, as this would help with hiring and retention.
3. A continued goal for this office is to provide corporal pay for detention officers who are performing supervisory duties in the absence of the Sergeant.
4. A goal for this office is to successfully balance our needs and accomplish our goals in efforts to provide a community driven approach to law enforcement, by adding a full-time Evidence Technician.
5. A goal of this office is to add a Lieutenant in the SRO Division. This position would also serve as a liaison with the Board of Education and Southwestern Community College, Summit Charter School, and all Jackson county schools.
6. A goal of this office is to change the title of and reclassify one armed detention officer to a logistics and fleet management sergeant.
7. A continued goal for this office is paid holiday leave for employees to reduce compensatory time and overtime for shift coverage.
8. A goal for this Office is to also provide efficient use of assets available by continuing to purchase needed equipment that enhances deputy and detention officer safety, while ensuring public trust and safe and secure housing of inmates.
9. A goal of this office is to replace the antiquated intercom and PLC systems which are failing in the Detention Center.

**Emergency Management Operations**

This office consists of the following: Emergency Management, Fire Marshal, 9-1-1 Communications and the 9-1-1 Addressing Offices.

These offices play a significant role in the preparedness of the safety and welfare of the citizens of Jackson County. Whatever the emergency, whether it is man-made, natural or an everyday emergency, it affects the person calling.

The Emergency Management Office, Fire Marshal's Office, 9-1-1 Addressing Office, EOC Center and the 9-1-1 Telecommunications Offices are located at the Jackson County Emergency Management Complex located at 1620 US 441 South, Sylva, NC 28779.

**Departmental Goals for FY 2025-2026:**

1. Comply with the Emergency Management Performance Grant requirements. This includes 16 requirements that must be met to ensure Federal and State funding for the County.
2. Expand the Fire & Life Safety program in all schools and Child Care Facilities in the County utilizing the Fire & Life Safety trailer
3. Update and complete Local Emergency Planning Committee (LEPC) requirements regarding our emergency action plans within the Jackson County EOP
4. Continue providing information updates to the community about incidents throughout the county and education preparedness by utilizing our social media outlets
  - a. Facebook, CodeRED, Nextdoor
5. Increase employees' knowledge base by attending training and exercises to benefit Jackson County citizens during emergency preparedness, mitigation, response, and recovery efforts.
6. Create logistics procedures within the emergency management office to update the efficiency and organization of emergency response resources.
7. Utilizing and becoming proficient adding Tyler Technologies permitting software into the 911 addressing process for quicker and easier access to applications for the public and all county offices.
8. Increase public awareness of the Safe Kids Initiative through community engagement events.
9. Organizing a full-scale shelter exercise to test set-up time and shelter plans.

## **Jackson County Government Departmental Descriptions and Goals**

### **FY 2025-2026**

10. Participating in a full-scale active shooter exercise with Jackson County Public Schools and Jackson County Sheriff's Office.
11. Conducting a Full-scale SAR mission with Jackson County Rescue Squad to Improve efficiency and response to a missing person.

#### **9-1-1 Communications**

##### **Departmental Goals for FY 2025-2026:**

1. Ensure equitable measurement of each employee's contributions to work accomplishment
  - a. Make all employees aware of the importance of the plan and the reasons behind it
  - b. Explain how the goals are to be achieved
  - c. Make each employee aware of how their work performance will be measured.
  - d. Discuss the importance of communication with co-workers and supervisors to address potential problems or concerns before they escalate.
2. Promote good physical, mental, and emotional health for all employees in the 9-1-1 call center. A healthy employee is a happy employee, and a happy employee is a productive employee
  - a. Discuss with all employees the dangers of a sedentary lifestyle, including the hours spent on the job at a desk, and then brainstorm ideas for increasing the amount of movement we get each day.
  - b. Discuss with all employees how workplace stress affects their mental and physical health. Explain and discuss hypertension.

#### **Transportation**

##### **Transit**

Jackson County Transit is a fully coordinated public transportation system supported by Jackson County and the North Carolina Department of Transportation Integrated Mobility Division. Jackson County Transit provides demand response, door-to-door transportation as well as a deviated fixed route, The Jackson Trolley. Door-to-Door transportation trips must be scheduled by 2pm the day before for in-county service and a five (5) day notice is required for out of county service. The Jackson Trolley operates daily Monday through Friday, 7am until 5pm in the Dillsboro, Sylva and Webster areas. JCT operates five days a week with a 13 vehicle fleet.

In fiscal year 2024, JCT performed 21,574 trips which is a 17% increase compared to fiscal year 2023. For Fiscal Year 2025, a 10% increase in the total number of trips is projected as all Transit Driver position are currently filled, allowing more trips to be performed.

##### **Departmental Goals for FY 2025-2026:**

1. Identify new service expansion opportunities with timeline and funding.
  - a. Explore on-demand microtransit needs in Jackson County.
2. Modernize transportation system by exploring advanced technology options to improve real-time capabilities and client communication.
  - a. Research communication and payment applications available.
3. Increase ridership for rural general public and the elderly and disabled while reducing service miles.
  - a. Enhance program outreach to reach general public and elderly and disabled clients.
4. Research grant funding opportunities.
  - a. JCT plans to continuously research more grant funding opportunities to expand transportation options.
5. Review of comparable fare pricing.
  - a. JCT strives to provide transportation at a reasonable cost to riders. County zoned fare pricing will be reviewed each year.
6. Review Saturday Service for the "The Jackson Trolley".
  - a. Saturday service from 10am to 2pm is under review due to the lack of ridership prior to the pandemic.
7. Maintain a strong driver training and standards program.
  - a. Follow all NCDOT IMD requirements for driver training in areas of ADA Requirements, Emergency Procedures, First Aid, Drug & Alcohol, and Defensive Driving.

# Jackson County Government Departmental Descriptions and Goals

## FY 2025-2026

### Human Services

#### Health

The mission of the Jackson County Department of Public Health is to enhance, promote, and protect the health of all Jackson County residents with an overall effort to enhance their health status through prevention and education.

The Health Department offers an array of services to the residents of Jackson County and surrounding areas. These services include, but are not limited to:

<i>Adult Health Clinic</i>	<i>Outreach Services</i>	<i>Animal Control/Shelter</i>
<i>Women's Preventive Health</i>	<i>Worksite Wellness</i>	<i>Emergency Preparedness</i>
<i>Prenatal/Perinatal</i>	<i>WIC Services</i>	<i>Health Education</i>
<i>Family Planning</i>	<i>Breastfeeding Services</i>	<i>SafeKids Coalition</i>
<i>Immunizations &amp; Vaccinations</i>	<i>Nutrition Services</i>	<i>Healthy Carolinians of Jackson County</i>
<i>Communicable Disease</i>	<i>Laboratory Services</i>	<i>Cullowhee Community Garden</i>
	<i>Inspection Services</i>	
<i>Employee Health Clinic</i>	<i>Onsite Waste Water, Wells, &amp; Water Testing</i>	<i>Vital Records</i>
<i>Laboratory Services</i>		

Programs are supported through local, state, and federal funds as well as grants and third party reimbursements (Medicaid, Medicare, other private insurance).

#### **Departmental Goals for FY 2025-2026:**

1. Advocating for Accessible Healthcare for All.
  - a. Recruit and retain qualified candidates from diverse backgrounds to cultivate a work culture that is inclusive and rooted in cultural humility.
  - b. Reduce health disparities in communities that experience a disproportionate burden of disease.
2. Monitor and assess community health data, agency strengths and weaknesses, and implement evidence-based practices to meet community needs.
  - a. Develop and publish State-required health reports to guide evidence-based activities for the purpose of enhancing the health of Jackson County residents.
  - b. Review internal and external agency programs through auditing processes.
  - c. Maintain full North Carolina Local Health Department Accreditation status.
  - d. Ensure services provided to the community are achieved in an efficient customer and community focused manner.
  - e. Conduct Employee Appraisals annually to review job performance.
3. Enhance community collaboration, partnerships, and engagement.
  - a. Identify new desired partnerships in the community.
  - b. Strengthen current community partnerships.
  - c. Support a framework of empowerment and engagement.
  - d. Foster collaboration to connect the community with resources, services, and information.
4. Promoting population health and disease prevention through education and outreach.
  - a. Based on the Community Health Assessment (CHA) priorities, agency education and outreach will be driven by the Community Health Improvement Plan (CHIP).
  - b. Increase education and outreach opportunities within different areas of the county, including more rural areas for better accessibility to health services.
  - c. Utilize text alerts, radio advertisements, social media, and press releases to promote community events and health information.
  - d. Host professional development and training opportunities for regulated entities on how to better serve the overall population.
5. Responding to the health needs and priorities of the community.

## **Jackson County Government Departmental Descriptions and Goals**

### **FY 2025-2026**

- a. Ensure staff and partners are properly trained and equipped for a constant readiness to prevent, protect, mitigate, respond and recover in the event of an emergency.
- b. Provide accurate and appropriate information in a timely manner so that the community and partners are well informed.
- c. Enforcement of state adopted laws and rules which safeguard the community's health and wellbeing.

#### **Social Services**

The mission of the Jackson County Department of Social Services is to provide essential human services that protect, strengthen and improve lives in Jackson County. Our commitment is to provide the highest quality of service through teamwork, professionalism, and respect for our clients and the community that supports our work.

#### **Organizational Description**

Social Services protects, strengthens and improves lives of individuals and families in Jackson County. It does this by providing protective services to keep vulnerable individuals safe, and by providing economic assistance to help citizens meet their basic needs.

Child and Family Services include abuse/neglect/dependency investigations, family treatment services, foster care, adoptions and foster home licensing.

Adult Services include abuse/neglect/exploitation investigations, protective intervention services, guardianship services, services for the blind, adult care home monitoring, adult day care monitoring, enhanced care evaluations, and protective payee services.

Economic Assistance services include Medicaid, Food and Nutritional Services, Child Support Enforcement, Work First Family Assistance and Employment Services, Special Assistance, the Crisis Intervention Program, Share the Light, General Assistance, Jackson Neighbors in Need, the Emergency Food and Shelter Program, medical transportation, and fraud investigations.

#### **Departmental Goals for FY 2025-2026:**

1. Energy programs will meet the following mandated performance standards.
  - a. Process 95% of CIP applications when clients have no heat or cooling, within one business day of the application
  - b. Process 95% of CIP applications when clients have a heating or cooling source with a past due notice or final notice, within two business days of application
  - c. Ensure adequate staffing to meet caseload demands
2. Work First will meet the following mandated performance standards.
  - a. Process 95% of applications within 45 days of receipt of application
  - b. Process 95% of recertification's no later than the last day of the current recertification period
  - c. Ensure adequate staffing to meet caseload demands
3. Food and Nutrition Services will meet the following mandated performance standards.
  - a. Process 95% of expedited FNS applications within seven calendar days of application
  - b. Process 95% of regular FNS applications within 30 calendar days of application
  - c. Ensure that 95% of FNS recertification's are processed on time, each month
  - d. Ensure adequate staffing to meet caseload demands
4. Child Welfare will meet the following mandated performance standards if mandated by the State.
  - a. Ensure 95% of all foster youth have face-to-face visits by the SW each month
  - b. Successfully complete the START Program Pilot for DHHS. This program is aimed at reducing the number of children in foster care by helping families address substance use disorder while safely keeping children in the home
  - c. Ensure adequate staffing to meet caseload demands
5. Adult Services will meet the following mandated performance standards.
  - a. Complete 85% of APS evaluations within 30 days of the report
  - b. Complete 85% of APS exploitation evaluations within 45 days of the report
  - c. Successfully Implement Adult Multi-Disciplinary Team (MDT) meetings
  - d. Ensure adequate staffing to meet caseload demands
6. Special Assistance will meet the following mandated performance standards.
  - a. Process 85% of SA for Aged applications within 45 days of the application date
  - b. Process 85% of SA for Disabled applications within 60 calendar days of the application date
  - c. Ensure adequate staffing to meet caseload demands

## Jackson County Government Departmental Descriptions and Goals FY 2025-2026

7. Child Support will achieve all five mandated performance standards.
  - a. Establishment of paternity level must exceed 50% at the end of the SFY (June 30)
  - b. Establishment of support orders level must exceed 50% at the end of the SFY (June 30)
  - c. Collections performance level must exceed 40% at the end of the SFY (June 30)
  - d. Collection on arrears level must exceed 40% at the end of the SFY (June 30)
  - e. Ensure adequate staffing to meet caseload demands

### Veterans Services

The Veterans Service Officer administers the laws of the U.S. Department of Veterans Affairs to include compensation for disability or death, pension for non-service connected disability or death dependency and indemnity compensation (DIC), vocational rehabilitation, education and training, guaranty or insurance of home loans, hospitalization, domiciliary care, nursing home care, outpatient and dental care, prosthetic application, special housing and automobile adaption, government life insurance and fiduciary/guardian protection programs. Burial benefits to include flags, grave markers and payment assistance for plot and burial expenses. Administer State of North Carolina benefits for veterans and their families.

### **Departmental Goals for FY 2025-2026:**

1. Continue to emphasize the treatment with VA Healthcare for the Vietnam Veterans. They are our largest population and are at a time in their life where they are needing more and more care and coming to the office with more disabilities from Agent Orange.
2. We are continuing to put emphasis on community outreach such as helping Veterans with other things in their life, with helping donate items for fundraising events and we continue to help Veterans with our At Risk Veterans Fund.
3. We have been warning our Veterans about the possible exploitation of Veterans Claims Shark's and Predator's as they are calling within the VA to stop them from feeling our Veterans when they do their claims. This has become a pandemic across Facebook, Social Media, and Private Attorneys Offices.

### Department on Aging

The Department on Aging administers programs, services and activities for Jackson County citizens who are 50 years old and older. The office provides information, referral, and advocacy for a variety of senior services. These services include:

Jackson County Senior Center	Project CARE
Council on Aging	Meals on Wheels
Adult Day Program	Liquid Supplement
Ani-meals	Sylva Senior CAFÉ
Project FIRE	Senior Christmas Boxes
Cashiers Senior Center	Options Counseling
Lending Closet	SHIIP-Medicare Info
Project Lifesaver	Health & Wellness
Senior Games	Information & Assistance
In-Home List	Senior Fan Program

### **Departmental Goals for FY 2025-2026:**

1. Secure over \$250,000 in state and local grants to the Department on Aging.
2. Increase salary grades for identified staff on capital requests.
3. Partner with Area Agency on Aging to host an elder Abuse Awareness Walk and have over 50 in attendance.
4. Bring at least 5 new workers in for the in-home list to help for homebound seniors.
5. Have a total of 125 active in-home lists to families in need.
6. Increase Meals on Wheels volunteer base to cover routes and expand on-call volunteer base. Bring in at least 20 new volunteers.
7. Host a volunteer recognition event during national volunteer week in April 2025.
8. Host a mobile pharmacy event in the Fall of 2025.
9. Deliver over 700 Christmas Boxes to seniors in need.
10. Save over \$200,000 for seniors who receive SHIIP counseling by making changes to their prescription drug coverages.
11. Increase participants in exercise classes by 5%.
12. Deliver over 20,000 meals to homebound seniors on the Meals on Wheels program.

## **Jackson County Government Departmental Descriptions and Goals FY 2025-2026**

13. Deliver at least 200 loads of firewood to the elderly in need with help from volunteers.
14. Establish 5 new activity classes for participants at the senior center.
15. Install at least 35 ramps for seniors who have accessibility issues.
16. Have over 80 seniors participate in Senior Games events.
17. Host a caregiver's appreciation event.
18. Secure over \$30,000 in consumer contributions to the Department on Aging.
19. Market all programs to Jackson County community through public media and presentations.
20. Host Annual March for Meals on Wheels.
21. Serve over 10,000 meals in our Congregate Nutrition Program.
22. Have over 500 individuals participate in Senior Center activity classes.
23. Help at least 20 families through services at the Adult Day Program.
24. Serve 5 families with the Project Lifesaver tracking devices to assist caregivers caring for a loved one that may wander.
25. Provide 12 lending closet loans for families that need items such as wheelchairs, walkers, shower chairs, etc.
26. Install 20 grab bars in homes to help the elderly.
27. Assist with Hands on Jackson event in the Fall of 2025 to assist elderly in need.
28. Have a total of 250 volunteers assist with services at the Department on Aging.

### **Economic and Physical Development**

#### **Economic Development**

The Jackson County Economic Development office serves as a catalyst for job creation, business growth, and community prosperity. By collaborating with elected officials, agencies, business leaders, and educational institutions, we strengthen the local and regional economy.

We leverage Jackson County's resources and industries to position it as the economic hub of Southwestern North Carolina. Through strategic partnerships, we drive sustainable growth while enhancing Jackson County's sense of place as a premier destination to live, work, and do business.

#### **Departmental Goals for FY 2025-2026:**

1. **Business Development & Retention**
  - a. Pursue Business Growth – Explore at least 30 business development leads to strengthen Jackson County's economy.
  - b. Enhance Business Retention & Expansion (BRE) Program – Strengthen engagement with existing businesses through tailored support, resources, and relationship-building.
  - c. Identify & Market Development Sites – Evaluate new developable parcels and actively promote county-owned industrial sites.
  - d. Support Small Businesses & Entrepreneurs – Connect businesses to technical assistance, financing, and incentives.
  - e. Evaluate Incentive & Loan Programs – Review and refine the Revolving Loan Fund and Incentive Policy to support business retention and expansion better.
2. **Community & Workforce Development**
  - a. Advance Workforce Housing Initiatives – Support housing policies and incentives to increase access to affordable workforce housing.
  - b. Expand Childcare Resources – Strengthen childcare support through strategic partnerships and funding opportunities.
  - c. Strengthen Workforce Training & Education – Align educational programs and workforce training with employer needs to ensure a strong talent pipeline.
  - d. Promote Quality of Life Assets – Support initiatives that enhance recreation, healthcare, and livability to attract and retain a skilled workforce.
3. **Infrastructure & Regional Development**

## Jackson County Government Departmental Descriptions and Goals FY 2025-2026

- a. Expand Broadband Access – Improve broadband infrastructure and access while supporting efforts to close the digital skills gap, ensuring residents and businesses fully participate in an increasingly digital economy.
  - b. Improve Cell Service Infrastructure – Work with providers to strengthen coverage.
  - c. Plan for Future Utility Needs – Collaborate with utility partners for business and residential growth.
  - d. Foster Regional Collaboration – Actively engage in the Mountain West Partnership and regional economic efforts.
4. **Innovation & Strategic Planning**
- a. Develop and Plan Key Economic Sites – Planning and development efforts for the Fairgrounds property and Jackson County's first industrial/business park to attract investment and job growth.
  - b. Explore Innovation & C-Working Spaces – Assess opportunities to establish innovation hubs and co-working spaces for entrepreneurs, remote workers, and small businesses.
  - c. Promote & Market Jackson County's Economy – Leverage natural assets, tourism, and business resources.

### **Planning**

The Planning Department continues to administer the land development ordinances for the County's four municipalities.

This year's departmental goals are based on action items identified in the adopted Jackson County Comprehensive Land Use Plan and the Cashiers Small Area Plan. The Planning Department will seek to implement several of the plan's short term objectives while maintaining efficient and effective reviews of site plans, subdivisions, permits, and enforcement actions.

### **Departmental Goals for FY 2025-2026:**

1. Review all minor, family, and exempt subdivision plats within 5 business days.
2. Review all site plans for permitted uses within 10 business days.
3. Planning Staff will begin the 5-year review of the County's Land Use Plan with the Steering Committee (Roll Over Goal).
4. Develop an affordable housing strategy through the Our State, Our Home Program.
5. Continue to work with Parks and Recreation to implement the Jackson County Walks Plan.

### **NC Cooperative Extension**

Since 1914 North Carolina Cooperative Extension has helped people put research-based knowledge to work to improve their quality of life. Educational program areas include sustaining agriculture, commercial and residential horticulture and natural resources through conservation education, family and consumer education (home economics), 4-H and youth development life skills, economic, community and rural development.

### **Departmental Goals for FY 2025-2026:**

**OVERALL:** Provide the most up-to-date, university research-based and other high-quality information in the major areas of AGRICULTURE, NATURAL RESOURCES, FOOD AND 4-H YOUTH DEVELOPMENT and COMMUNITY and RURAL DEVELOPMENT with work also in residential and commercial horticulture, conservation of natural resources (conservation education), wildlife and beaver management assistance (BMAP), food safety and preservation, foods and nutrition, family resource management, youth development and economic development.

1. **HORTICULTURE:** Provide a wide variety of educational (formal and informal) and technical assistance on agriculture (plant and animal) and commercial/residential horticultural programs through workshops, demonstrations, and field days. Help with groups, associations and on one-on-one individual basis. Assist producers with Specialty and Vegetable Crops; Bee-Keepers; Christmas Tree Industry of Jackson County, which is the largest agriculture commodity in the county. Continue to grow the "Garden Life Series" (MG) for the general public and Pesticide Classes for the commercial and public applicators to be in compliance with the NC State Laws. Work closely with the Jackson County Christmas Tree Association (JCCTA) to help with marketing and tree disease issues to make the crop as profitable as possible. Support Farmers Market vendors

**Jackson County Government Departmental Descriptions and Goals**  
**FY 2025-2026**

with production. Implement a "Small Farm Bootcamp" training to provide best agribusiness management skills to small farmers in Jackson County

2. **ANIMAL AGRICULTURE:** Work closely with the Jackson, Macon and Swain Cattleman's Association (JMS) on pasture and best beef management practices such as herd health and locally raised beef. Continue to help with other livestock such as poultry and small ruminants and even equine owners. Provide Beef Quality Assurance (BQA) for local producers to get the best possible price for their cattle. Continue to maintain and even grow the highly successful Jackson 4-H Youth LIVESTOCK CLUB in partnership with the Smoky Mountain High School FFA program. Help citizens with backyard poultry flocks; small ruminants and equine issues. Implement a "Small Farm Bootcamp" training to provide best agribusiness management skills to small farmers in Jackson County
3. **4-H and Youth DEVELOPMENT:** Increase interest and enrollment in the 4-H program and clubs, while moving 4-H towards more agriculture with a Beekeepers and Livestock Club,. Continue work in Science, Technology, Engineering, Arts and Math (STEM) and youth leadership. Will continue to focus on building a stronger 4-H Youth Livestock Club and continue to help with the 4-H Horse Club. GRITTY TRIGGERS – Shooting Sports Club was highly successful in FY 24/25 and plans are to continue to develop nationally ranked shooters with this 4-H Club. Further develop 4-H Volunteers to expand 4-H and 4-H Presentations will continue to be a major focus in FY 25/26 for the 4-H District Activity Day.
4. **FAMILY and CONSUMER SCIENCE (FCS):** FCA Agent will be working closely by teaching programs on safe food preservation/handling, SNAP-ED, financial management, home economics, health and wellness and nutrition (MEDS instead of. MEDS – Mediterranean research-based diet) and assist with Extension and Community Association Club (ECA) work in crafts and community service projects. New programs will include Tia Chi; Drum-Fit (memory, muscle and movement activity); Bingocize and Matter of Balance, which are both "Fall Prevention" program for seniors. Also working with the Horticulture program by educating the public on "Edible Landscapes" with herbs and fruit bearing plants.
5. **COMMUNITY and RURAL DEVELOPMENT (CRD):** Aid in community and rural development with special projects, including working with the Community Development Clubs (CDCs) across the county with the extension educational programming.
6. **NATURAL RESOURCES:** Provide educational assistance with citizens on their "Wildlife Conflicts" with anything from bees to bears. Also provide the Beaver Management Assistance Program (BMAP) to landowners to mitigate beaver damage and flood mitigation to save land and property. Provide educational programming at the Annual SWCD Conservation Field Day in April with the 5<sup>th</sup> Grade Youth. Also provide education on forestry related questions; ponds and wildlife management.
7. **PARTNERSHIPS and Public Relations:** Partner with other public and private agencies and businesses for the above-mentioned programs across the county. Partner closely with Soil and Water Conservation District (SWCD); Natural Resource Conservation Service (NRCS); Farm Service Agency (FSA); REGION A; Southwestern Community College – Small Business Technology Center (SCC-SBTC); Jackson County School System; Jackson Senior Center and Health Department; WCU – Community Service and Engagement; local media(Radio and Sylva Herald) and other agencies that work on similar focuses in agriculture, food, conservation and youth development. Provide instruction with SCC's Appalachian Farm School (AFS) on agribusiness skills and farm planning. Utilize NCSU and NC A & T Extension Specialists to make our programming efforts stronger and valid.
8. Work with an Appalachian Regional Commission (ARC) Grant with the "Empowering Mountain Food Systems," (EMFS) to help local farmers and food businesses with development of their agribusiness such as technical assistance and infrastructure to help grow the local and regional food markets.
9. Market Extension through community events such as "Free Tree Seedling Giveaways" for Arbor Day Celebration in April 2026 and Veteran's Day on November 11, 2025 as an example and work closely with the Farmer's Market in Sylva, Cullowhee and Cashiers communities. Participate in the 50<sup>th</sup> Annual WCU Mountain Heritage Day with an Extension Educational Booth to educate the public on our services.
10. Work with the Jackson County Administration on the future development of the Jackson County Fair at the old Drexel Plant site in Whittier.



## **Jackson County Government Departmental Descriptions and Goals FY 2025-2026**

11. Jackson County Senior Center and Health Department for greater coverage of healthy lifestyle programming to support better nutrition and exercise for the residents of the county.
12. Provide educational and programming press releases to the local media sources, which include the radio and newspapers, as well as posts on our extension webpage and face-book sites.

### **Soil and Water Conservation**

The Soil and Water Conservation District exists to carry out a program for resource development and conservation of our natural resources. This is accomplished by assisting land users in the proper care and use of land as it relates to the conservation of our natural resources. The main objective of the District is to provide for a quality environment and a higher standard of living while protecting our natural resources.

The District is governed by a five-member Board of which three are elected and two appointed by the state Soil & Water Conservation Commission. The District staff consists of the District Manager/Soil Conservationist and the Education Coordinator/Administrative Assistant which are funded by the county and state. The USDA Natural Resources Conservation Service provides a District Conservationist for the District.

### **Departmental Goals for FY 2025-2026:**

#### **Conservation Programs Assisting Landowners**

##### ***North Carolina Agriculture Cost Share Program***

The NC Agriculture Cost Share Program reimburses farmers for seventy-five percent of the cost of installing measures that improve off-site water quality. These cost-shared measures or "best management practices" must meet current USDA-NRCS standards and are designed by NRCS and District personnel. District and NRCS employees also provide assistance with construction and final checks when the projects are complete.

#### **Best Management Practices Goals:**

1. **Livestock Feeding Area (1)**  
The livestock feeding area is a sized concrete pad where feeders are located and surrounded by a heavy use area.
2. **Livestock exclusion (700')**  
A Livestock Exclusion System means a system of permanent fencing (board, barbed, high tensile or electric wire) installed to exclude livestock from streams and critical areas not intended for grazing to improve water quality.
3. **Agriculture Well (3)**  
A Well means constructing a drilled, driven or dug well to supply water from an underground source as part of a stream protection system.
4. **Pasture Renovation (20acres)**  
A Pasture Renovation Practice means to establish and maintain a conservation cover of grass, where the existing pasture vegetation is inadequate. Benefits may include reduced soil erosion, sedimentation, and pollution from dissolved and sediment-attached substances.
5. **Livestock Watering Facilities (5)**  
A trough or tank means devices installed to provide drinking water for livestock at a stabilized location.
6. **Stream Debris Removal (100')**  
Stream Debris Removal is a Best Management Practice for removal of vegetation along the bank (clearing) and/or selective removal of snags, drifts, or other obstructions (snagging) from natural or improved channels and streams.
7. **Heavy Use Area Protection (450ft2)**  
An Area used frequently and intensively by animals which must be stabilized by surfacing with suitable materials to improve water quality. Benefits may include reduced soil erosion, sedimentation and pollution from dissolved, particulate, and sediment-attached substances.
8. **Agriculture Road Repair/Stabilization (500ft)**  
Repair or stabilization of existing access roads utilized for agricultural operations, including roads to existing crop fields, pastures, and barns.

#### ***North Carolina Community Conservation Assistance Program (CCAP)***

For the past few years, the Division of Soil & Water Conservation has been working to get more funding for the NC Community Conservation Program. This program is designed to assist urban, suburban, and rural landowners with treatment and storage of polluted storm water runoff and improve the water quality of our state's waterways.

## **Jackson County Government Departmental Descriptions and Goals FY 2025-2026**

*Stormwater wetlands* are constructed systems that mimic the functions of natural wetlands and are designed to mitigate the impacts of urbanization on storm water quality and quantity. Stormwater wetlands provide an efficient method for removing a wide variety of pollutants such as suspended solids, nutrients (nitrogen and phosphorus), heavy metals, toxic organic pollutants, and petroleum compounds.

### ***Farmland Preservation***

The purpose of the Voluntary Preservation Program is to encourage the voluntary preservation and protection of farmland from nonfarm development. This is in recognition of the importance of agriculture to the economic, health, social, and scenic benefit of the county. With some new Agriculture Advisory Board members, the Soil and Water District would like to see this program get going with a new and fresh start.

1. Enroll 40 acres in the Voluntary Agriculture District (VAD).
2. Enroll 40 acres in the Enhanced Voluntary Agriculture District (EVAD).
3. Maintain quarterly meeting schedule.
4. The District currently holds a permanent conservation easement of 112.32 farmland acres that will be spot checked yearly.

### ***Equipment Rental***

Farmers have been very receptive to the rental equipment and are glad to have access to this equipment to make improvements to their fields and pastures. Equipment offered by the District include a bulk lime spreader, grass/grain drill, fertilizer spreader, and a sprayer.

The District would like to see 400 acres of farmland enhanced with the rental equipment.

### ***Conservation/Environmental Education***

#### ***Camp WILD (Wilderness, Investigating, Learning, Discovery)***

A day camp to connect kids to nature while creating lifelong memories. Students learn and have fun discovering the topics of soil science, alternative energy, forestry, wildlife, aquatics, with an overnight camping trip.

1. In the last couple of years interest in this camp has reduced drastically even though it has been a very successful and interesting opportunity for kids in the past with very positive feedback. The District is going to discuss with the Jackson SWCD Board of Supervisors and educational experts to see what and how we can get this up and running again.

#### ***5th Grade Conservation Field Days***

An outdoor field trip for students in the 5th grade to experience different careers concerning natural resources and learn about topics covered in their Science Essential Standards. The day features seven different stations manned by resource professionals dealing with forestry, wildlife, soil, aquatics, air quality, and weather forecasting.

1. Reach at least 250 5th grade students in Jackson County through field days.
2. Offer field days to all of the schools in Jackson County.

#### ***NC Association of Soil & Water Conservation Districts Contests***

An annual contest with rotating themes offering contests for students to write an essay, create a poster, give a speech, make a PowerPoint, or create a computer designed poster to reflect the current year's theme addressing a conservation concern or message.

1. Offer all 4 contests to children residing in Jackson County in grades 3-9 (poster, essay, public speaking, PowerPoint contests).
2. Offer lessons/activities focused on the contest theme to help teachers meet one or more Essential Standards.
3. Submit at least one poster, essay and PowerPoint to the Area Competition.

### ***Education***

All of the District's education programs are offered free of charge to students and community members on an entirely voluntary basis.

1. Give at least 1 presentation outside of the school system (libraries, summer camps, working with partnering agencies).
2. Hand out at least 100 publications-- posters, booklets, publications and other resource materials.
3. Attend at least two workshops, programs, or meetings to improve the District's environmental education program.

# **Jackson County Government Departmental Descriptions and Goals**

## **FY 2025-2026**

### **Cultural and Recreation**

#### **Recreation and Parks**

The mission of the Recreation and Parks Department is to promote healthy lifestyles, and to improve the quality of life in Jackson County through the provision of diverse recreational programming and opportunities, parks and recreation facilities, greenways and natural protected open space.

#### **Departmental Goals for FY 2025-2026:**

##### **Planning**

1. Start implementing new comprehensive 10 year parks and recreation master plan
2. Feasibility study for cantilevered boardwalk on the Jackson County Greenway
3. PED plan implementation (work with Mike Poston)
4. Continued CPR fund
5. Locate areas for park expansion in Cashiers
6. Contract with an architect for potential building expansion in Cashiers
7. Andrews Park Campground expansion
8. Increase membership by 5%
9. Greenway land acquisitions

##### **Projects**

1. Complete Whittier Project
2. Revisit Cashiers Project
3. Continue Greenway expansion
4. Upgrade all athletic playing surfaces
5. Finish Webster Park
6. More sidewalk connectivity in Cashiers
7. Tie nature trail in a Mark Watson Park to 1<sup>st</sup> Avenue and Savannah Drive
8. CURVE project

##### **Programming Staff**

1. More staff development, certifications and training opportunities
2. Increase number of internships and opportunities
3. Increase our marketing opportunities
4. Quarterly all staff meetings/developments
5. More continuity between the Cullowhee and Cashiers Centers
6. Better partnership with WCU and SCC
7. Additional staff for the department
8. Restructure the work organization chart

##### **Maintenance**

1. Continue to work with Publics Works Department
2. Continue to update standards and checklists
3. Work with BOE Maintenance for Fairview and Webster
4. Open lines of communication with other departments
5. Implement plans for future repairs at all parks and facilities



## REVALUATION 2029 BUDGET PLAN

Pursuant to G.S. 153A-150, I hereby submit to the Board of Commissioners of Jackson County the budget plan for the reappraisal of real property as required by G.S. 105-286. The reappraisal cycle has been scheduled for four years. The reappraisal of real property will become effective July 1, 2029.

The Revaluation staff currently consists of five Real Property Appraiser I positions, one Reappraisal Manager position, and one Assistant Tax Assessor-Real Property position. Two additional Real Property Appraiser I positions will be added in FY 2026-2027.

The reappraisal will be performed in house with limited outside contracted services during selected months of the cycle.

The estimated total reappraisal cost is \$2,626,940. The estimated number of parcels is 42,000. The estimated cost per parcel is \$62.55.

The amount of the budget reserve shall be **\$2,626,935**. I am proposing that \$656,735 be budgeted for the fiscal year of 2025-2026. The remainder of the reserve shall be appropriated each year of the reappraisal.

### Schedule of Budgeted Reserve:

<b>FY 2025-2026</b>	<b>\$ 656,735</b>
<b>FY 2026-2027</b>	<b>\$ 656,735</b>
<b>FY 2027-2028</b>	<b>\$ 656,735</b>
<b>FY 2028-2029</b>	<b>\$ 656,735</b>
<b>TOTAL:</b>	<b>\$2,626,940</b>

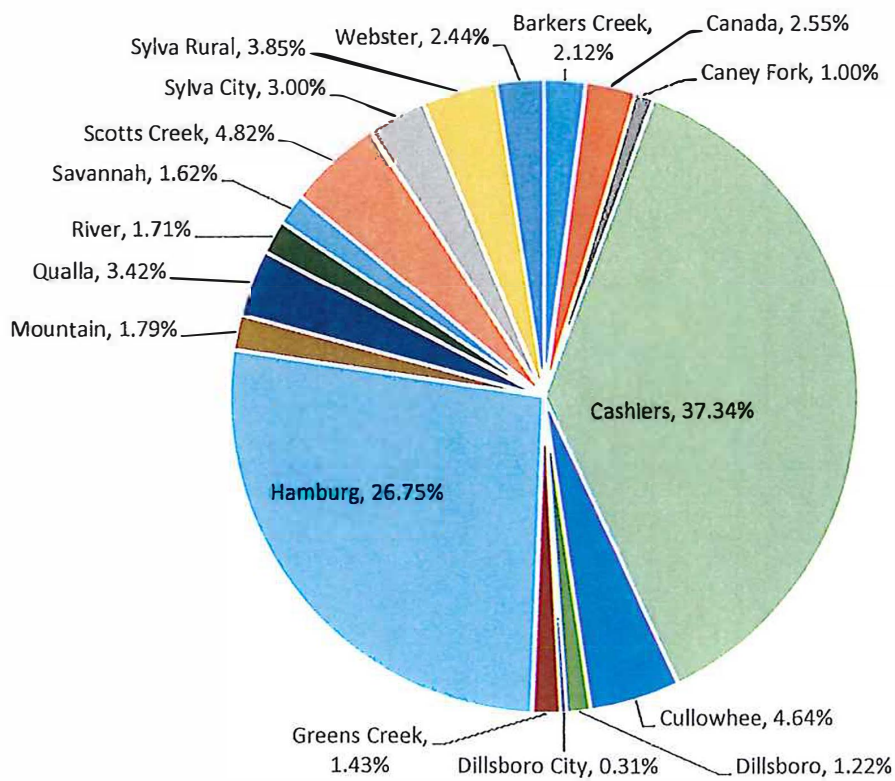
# JACKSON COUNTY REAL PROPERTY BY TOWNSHIP

## Exempt Property Not Included

Values as of 12/31/24

\$18,293,001,782

Township	Value	% of Value
Barkers Creek	\$386,945,846	2.12%
Canada	\$466,850,739	2.55%
Caney Fork	\$182,305,393	1.00%
Cashiers	\$6,830,189,488	37.34%
Cullowhee	\$849,295,714	4.64%
Dillsboro	\$223,668,568	1.22%
Dillsboro City	\$57,394,849	0.31%
Greens Creek	\$260,771,179	1.43%
Hamburg	\$4,892,560,887	26.75%
Mountain	\$327,992,977	1.79%
Qualla	\$625,287,678	3.42%
River	\$311,939,113	1.71%
Savannah	\$297,082,428	1.62%
Scotts Creek	\$882,333,578	4.82%
Sylva City	\$549,315,374	3.00%
Sylva Rural	\$703,435,950	3.85%
Webster	\$445,632,021	2.44%
	<b>\$18,293,001,782</b>	<b>100.00%</b>





TOP 25 TAXPAYERS  
JACKSON COUNTY

RUN DATE: 5/12/2025 9:34 AM

	NAME	AMOUNT	REAL VALUE	PERSONAL VALUE	NUMBER OF BILLS
1	MOUNTAIN TRACE NURSING ADK LLC	23,146.80	5,682,430	80,930	2
2	HAYES, JAMES LYNDON	9,842.54	2,423,380	0	3
3	K NATIONS TRUCKING INC	8,109.93	0	1,847,784	1
4	SAPPHIRE RESORT ENTERPRISES INC	5,792.35	4,242,420	0	7
5	GREGG, DAVID M	5,141.64	2,153,390	0	5
6	ASHWORTH, ROBERT	4,966.77	1,123,950	0	1
7	WESTERN VALLEY PROPERTIES LLC	4,952.96	2,181,950	151,245	3
8	HIARKY LLC	4,851.94	1,088,690	0	1
9	GEORGE, ANGELA F	4,180.16	1,012,760	0	2
10	ROGERS, FLOYD S ETAL	4,029.23	877,250	0	1
11	SELF DIRECTED IRA SVCS INC CUST	4,001.69	541,400	0	1
12	NEW GENERATION LLC	3,919.94	981,440	0	1
13	HOLLY COVE ROAD LLC	3,858.15	819,210	0	3
14	MWR PROPERTIES LLC	3,721.64	533,940	0	1
15	SUNRISE PARK WNC LLC	3,580.11	888,750	0	1
16	WOLF LAKE DEVELOPMENT LLC	3,482.55	831,910	0	8
17	MARCLAUD ENTERPRISE LLC	3,384.09	1,138,510	0	2
18	BLUE MOON RENTALS LLC	3,357.72	669,480	0	1
19	HOLLAND, RICKY	3,354.26	211,030	0	1
20	BALSAM NC ROQUE 13 LLC	3,339.20	1,225,560	0	1
21	CARTER, ALAN	3,252.00	1,323,100	0	2
22	ODELL, DOUGLAS A TRUSTEE	3,235.46	717,110	3,717	2
23	MCKEE, E LYNDON III	3,135.30	686,470	4,040	2
24	ROBINSON, DARRYL LORENZO HEIRS	3,034.63	726,660	0	1
25	GALLOWAY, GREGORY L TRUSTEE	3,031.94	682,880	0	2
TOTALS:	25 ROWS PRINTED	126,703.00	32,763,670.00	2,087,716.00	55



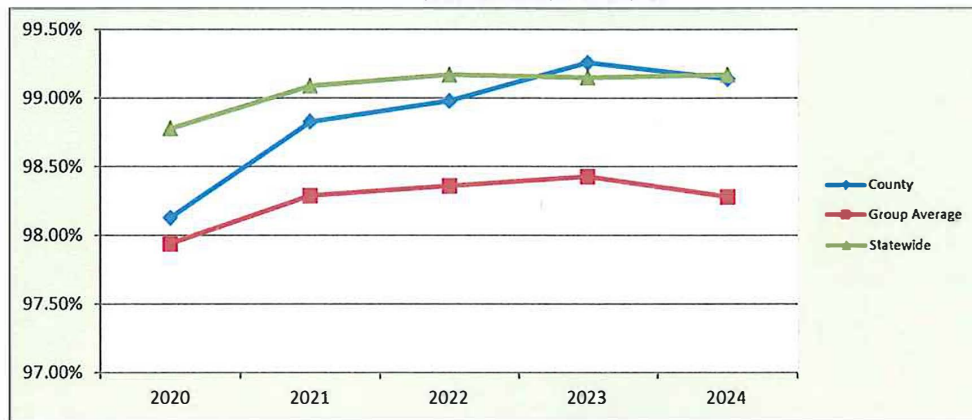
## MAJOR REVENUE SOURCES

### Ad Valorem Tax Revenue

	Values	Revenue Amount
Ad Valorem Tax	18,276,208,726	56,656,247
Motor Vehicles	<u>581,025,595</u>	<u>2,145,387</u>
	\$ 18,857,234,321	\$ 58,801,634

Property values for Ad Valorem taxes have increased due to the Real Property Revaluation. The values are estimated at \$18,857,234,321. The tax rate is proposed to decrease to \$0.31 per \$100.00. The budget estimate is calculated on the tax collection rate of 100% for property and 99.88% for motor vehicles. The revenue neutral rate is \$0.2689 per \$100.00.

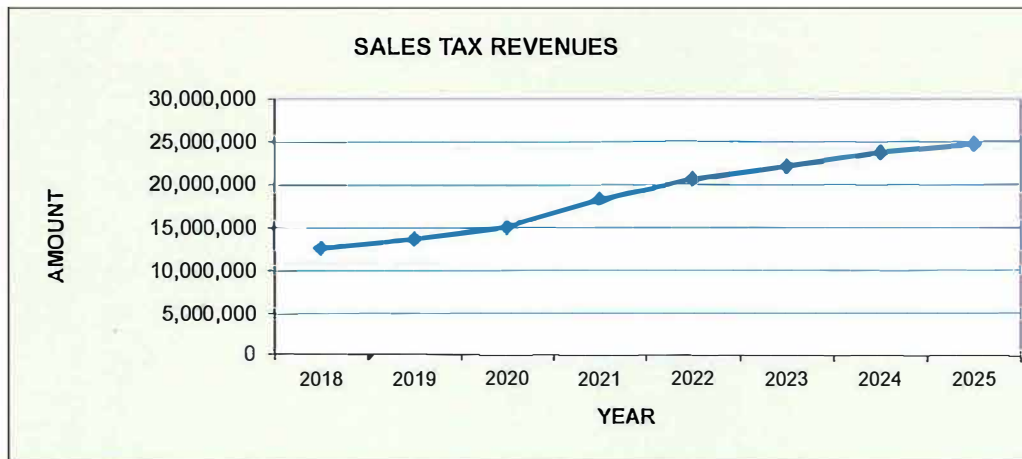
### TAX COLLECTION RATES



	2020	2021	2022	2023	2024
County	98.13%	98.83%	98.98%	99.26%	99.14%
Group Average	97.94%	98.29%	98.36%	98.43%	98.28%
Statewide	98.78%	99.09%	99.17%	99.15%	99.17%

Jackson County  
Population Group: 25,000 - 49,999

### SALES TAX REVENUES

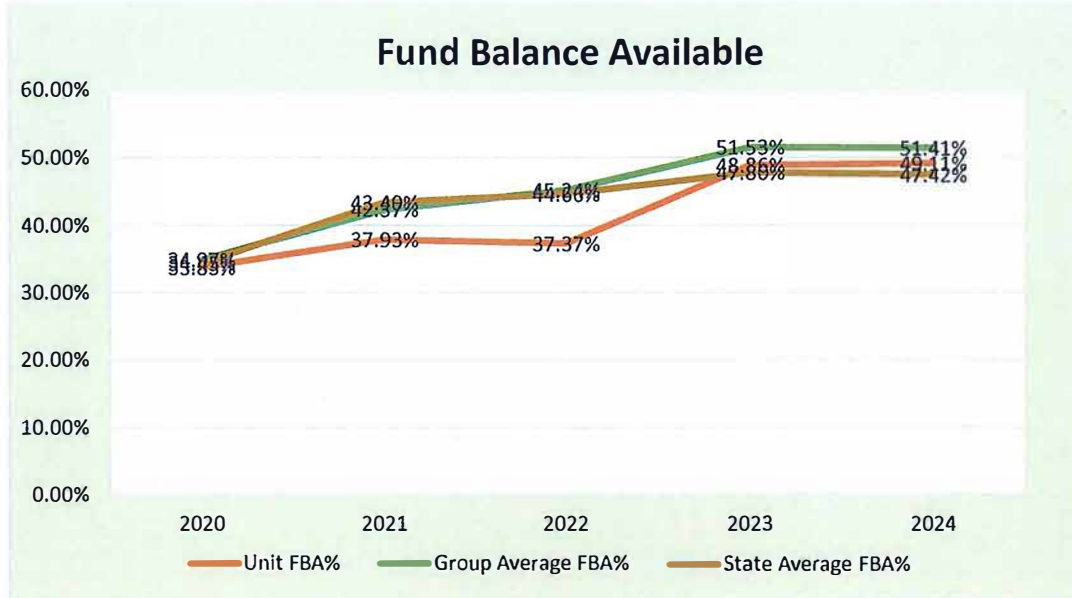


A 4% increase over the 2025 estimate has been included for the sales tax revenue. Article 46 sales tax was implemented September 1, 2016. All proceeds of Article 46 will be used for Education.





## Analysis of Available Fund Balance: General Fund



	2020	2021	2022	2023	2024
Unit FBA%	33.83%	37.93%	37.37%	48.86%	49.11%
Group Average FBA%	34.97%	42.37%	45.24%	51.53%	51.41%
State Average FBA%	34.45%	43.40%	44.66%	47.80%	47.42%

### Population Group: 25,000 to 49,999

No fund balance appropriation is included in the FY 2025-2026 Budget Proposal.

A fund balance policy adopted on February 5, 2015 requires that the unrestricted fund balance be maintained at no less than 25%. Unrestricted fund balance in excess of the 25% is available for general appropriation during the budget year as approved by the Board of Commissioners.

Appropriations of \$7,109,721 were made in FY 2025 to fund the Webster Village Partnership Project for infrastructure-\$750,000, CEP Lunches at all schools-\$469,721, Economic Development projects-\$5,750,000, DSS Building-\$40,000 and Economic Impact Grant to the Town of Sylva for \$100,000.

The state wide average for fund balances in counties is 47.42%. The population group average increases to 51.41%. The fund balance for Jackson County at June 30, 2024 was 49.11%.





**JACKSON COUNTY OUTSTANDING DEBT  
AS OF JUNE 30, 2025**

Date Incurred	DOLP	Interest Rate	Purpose	Amount
<b>LEASE-PURCHASE AGREEMENTS</b>				
10/25/2012	10/25/27	2.79%	SMH Gym, Fine Arts, & Blue Ridge Locker Room	1,666,666.75
3/30/2017	3/30/32	0.00%	School Improvements-QZAB	4,200,000.00
1/31/2019	2/1/34	3.81%	SCC Health Services Building	7,000,000.00
				<u>\$ 12,866,666.75</u>
<b>GENERAL OBLIGATION BONDS</b>				
6/16/2022	6/1/37	3.228%	Indoor Pool Facility	<u>\$ 15,998,000.00</u>
<b>Outstanding Debt as of June 30, 2025</b>				<u><b>\$ 28,864,666.75</b></u>
<b>FY 2025-2026 Proposed Financing:</b>				<u><b>\$ 29,000,000.00</b></u>
<b>Total Debt including Proposed Financing:</b>				<u><b>\$ 57,864,666.75</b></u>

*The legal debt margin is calculated on eight percent of the ad valorem tax value less the amount of the outstanding debt.*

*The ad valorem tax value is \$18,276,208,726. The outstanding debt is \$57,864,666.75.*

*The legal debt margin for FY 2025-2026 is \$1,404,232,031*



**JACKSON COUNTY DEBT/LEASE  
PAYMENTS**

	FY 26		FY 27		FY 28		FY 29		FY 30	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
<b>GENERAL FUND</b>										
Jackson Library/SCC										
Indoor Pool Facility	1,334,000.00	516,415.00	1,334,000.00	473,354.00	1,333,000.00	430,292.00	1,333,000.00	387,263.00	1,333,000.00	344,234.00
QZAB-School Maintenance	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00	-
SMH Gym, Performing Arts, BR	666,666.66	41,850.00	666,666.66	23,250.00	333,333.43	4,650.00	-	-	-	-
SCC Health Science Building	500,000.00	261,937.50	500,000.00	242,887.50	500,000.00	223,837.50	500,000.00	204,787.50	500,000.00	185,737.50
<b>TOTAL GENERAL DEBT:</b>	<b>\$3,100,666.66</b>	<b>\$ 820,202.50</b>	<b>\$ 3,100,666.66</b>	<b>\$ 739,491.50</b>	<b>\$ 2,766,333.43</b>	<b>\$ 658,779.50</b>	<b>\$ 2,433,000.00</b>	<b>\$ 592,050.50</b>	<b>\$2,433,000.00</b>	<b>\$ 529,971.50</b>
<b>GENERAL PRINCIPAL &amp; INTEREST:</b>	<b>\$ 3,920,869.16</b>		<b>\$ 3,840,158.16</b>		<b>\$ 3,425,112.93</b>		<b>\$ 3,025,050.50</b>		<b>\$ 2,962,971.50</b>	
<b>SOLID WASTE FUND</b>										
Solid Waste Facility	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SOLID WASTE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL PRINCIPAL &amp; INTEREST:</b>	<b>\$3,100,666.66</b>	<b>\$ 820,202.50</b>	<b>\$ 3,100,666.66</b>	<b>\$ 739,491.50</b>	<b>\$ 2,766,333.43</b>	<b>\$ 658,779.50</b>	<b>\$ 2,433,000.00</b>	<b>\$ 592,050.50</b>	<b>\$2,433,000.00</b>	<b>\$ 529,971.50</b>
<b>ANNUAL PAYMENTS</b>		<b>\$ 3,920,869.16</b>		<b>\$ 3,840,158.16</b>		<b>\$ 3,425,112.93</b>		<b>\$ 3,025,050.50</b>		<b>\$ 2,962,971.50</b>

FY 2026-2030 GENERAL FUND	
Principal	13,833,666.75
Interest	3,340,495.50
<b>Total:</b>	<b>\$ 17,174,162.25</b>

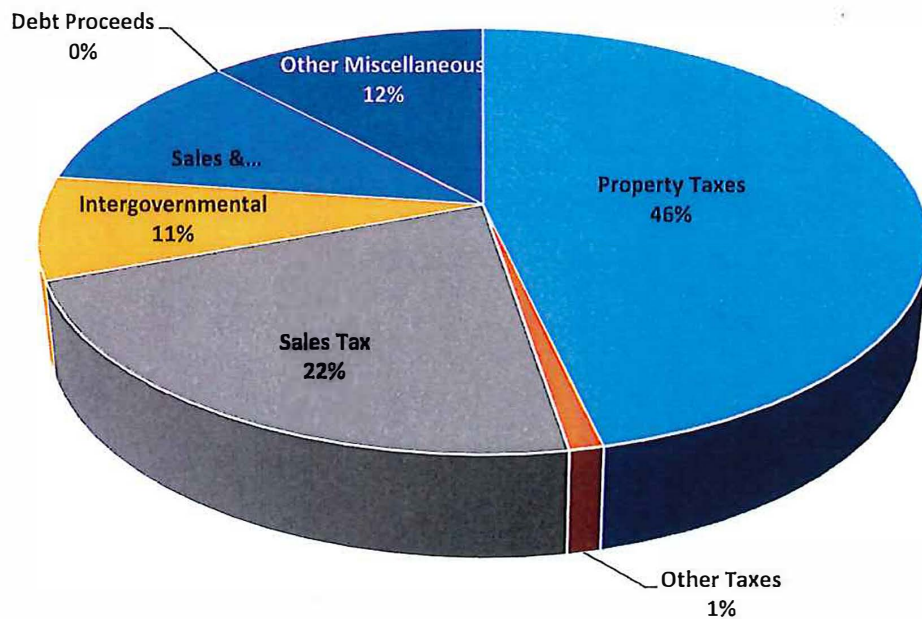
FY 2025-2029 SOLID WASTE	
Principal	-
Interest	-
<b>Total:</b>	<b>\$ -</b>



## JACKSON COUNTY ANALYSIS OF REVENUE FOR FISCAL 2024

Category	2024 Revenues by Source	Per Capita Revenues by Source
Property Taxes	49,440,470	1,117
Other Taxes	1,141,829	26
Sales Tax	23,413,824	529
Sales & Service	8,329,193	188
Intergovernmental	11,646,557	263
Debt Proceeds	-	-
Other Miscellaneous	12,782,124	289
<b>Total</b>	<b>\$ 106,753,997</b>	<b>\$ 2,412</b>

Revenue



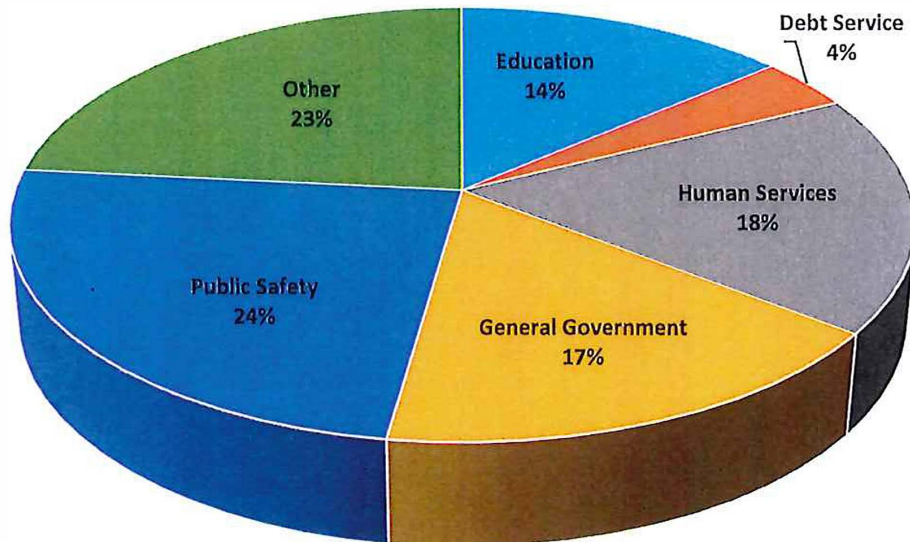
Population Group: 25,000 to 49,999



## JACKSON COUNTY ANALYSIS EXPENDITURE BY FUNCTION FOR FISCAL 2024

Category	2024 Expenditure by Function	Per Capita Expenditures by Function
Education	14,708,146	332
Debt Service	4,117,498	93
Human Services	18,824,072	425
General Government	17,899,202	404
Public Safety	25,792,258	583
Other	24,823,494	561
<b>Total</b>	<b>\$ 106,164,670</b>	<b>\$ 2,398</b>

**Expenditure by Function**



Population Group: 25,000 to 49,999

**JACKSON COUNTY POSITIONS BY FUNCTION OF GOVERNMENT**

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
<b>GENERAL GOVERNMENT</b>										
Governing Body	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Administration	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.5	3.5
Human Resources	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Finance	7.5	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Tax Collections	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Tax Administration	9.5	9.5	9.5	9.5	9.5	8.0	8.0	8.0	8.0	8.0
GIS/Mapping	2.0	2.0	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0
LPA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0	3.0	3.0
Revaluation	3.5	3.5	3.5	3.5	3.5	5.0	5.0	5.0	5.0	7.0
Legal	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Elections	3.7	3.7	3.7	3.0	4.0	4.0	4.0	4.0	4.0	5.0
Register of Deeds	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Computer & Information	6.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Public Works-Adm	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Public Works-Central Garage	3.0	3	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Public Works-Maintenance	8.8	8.8	8.8	9.5	10.0	10.0	10.0	10.0	13.0	13.0
Public Works-Housekeeping Division	20.8	20.3	21.3	21.3	21.3	21.3	21.3	22.3	23.3	22.8
Public Works-Grounds Division	14.8	14.8	14.8	16.5	16.5	17.5	17.5	18.5	18.5	20.5
<b>TOTAL GENERAL GOVERNMENT</b>	<b>100.1</b>	<b>99.05</b>	<b>100.1</b>	<b>101.8</b>	<b>103.3</b>	<b>104.3</b>	<b>103.3</b>	<b>107.3</b>	<b>112.8</b>	<b>116.3</b>
<b>PUBLIC SAFETY</b>										
Sheriff	53.0	53.0	60.0	61.0	61.0	61.0	61.0	65.0	65.0	66.0
Jail	24.0	24.0	24.0	24.0	24.0	24.0	24.0	26.0	26.0	26.0
Emergency Management	14.5	14.5	14.5	14.5	14.5	17.0	17.0	17.0	17.0	17.0
Fire	6.0	6.0	6.0	6.0	6.0	10.0	8.0	8.0	8.0	6.0
Rescue	0.0	0.0	0.0	0.0	0.0	2.0	2.0	2.0	2.0	2.0
Code Enforcement	18.0	18.0	18.0	18.0	19.0	17.0	17.0	17.5	19.0	20.0
<b>TOTAL PUBLIC SAFETY</b>	<b>118.0</b>	<b>118.0</b>	<b>125.0</b>	<b>126.0</b>	<b>127.0</b>	<b>131.0</b>	<b>129.0</b>	<b>135.5</b>	<b>137.0</b>	<b>137.0</b>
<b>TRANSPORTATION</b>										
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Operating Expense	7.0	8.5	8.6	7.5	7.5	7.5	6.6	6.6	6.6	7.6
<b>TOTAL TRANSPORTATION</b>	<b>9.0</b>	<b>10.5</b>	<b>10.6</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>8.6</b>	<b>8.6</b>	<b>8.6</b>	<b>9.6</b>
<b>ECONOMIC &amp; PHY DEVELOPMENT</b>										
Planning	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Economic Development	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0
Conservation	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>8.0</b>
<b>ENVIRONMENTAL PROTECTION</b>										
Solid Waste	7.3	7.3	8.3	8.9	9.1	8.9	8.9	8.9	8.9	8.9
Green Energy	2.0	2.0	2.0	2.5	2.5	2.5	2.5	3.0	3.0	3.0
<b>TOTAL ENVIRONMENTAL PROTECTION</b>	<b>9.3</b>	<b>9.3</b>	<b>10.3</b>	<b>11.4</b>	<b>11.6</b>	<b>11.4</b>	<b>11.4</b>	<b>11.9</b>	<b>11.9</b>	<b>11.9</b>
<b>HUMAN SERVICES</b>										
Health	56.3	55.6	57.5	57.5	58.5	60.9	59.6	59.6	64.0	64.0
Social Services	66.7	65.5	68.2	68.2	68.2	68.2	68.2	77.2	78.2	79.2
Indian Reservation	4.0	2.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Dept on Aging	14.3	14.4	14.5	15.5	15.5	15.5	15.5	15.5	15.7	15.7
Veterans	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
<b>TOTAL HUMAN SERVICES</b>	<b>143.2</b>	<b>139.4</b>	<b>143.1</b>	<b>145.1</b>	<b>146.1</b>	<b>148.5</b>	<b>147.3</b>	<b>156.3</b>	<b>161.9</b>	<b>162.9</b>
<b>CULTURAL/RECREATION</b>										
Cashiers Recreation Center	4.0	4.0	5	5.0	5.0	5.0	5.0	5.0	5.0	6.0
Recreation	11.8	11.6	11.6	12.4	12.4	12.4	12.4	15.9	20.3	23.3
<b>TOTAL CULTURAL/RECREATION</b>	<b>15.8</b>	<b>15.6</b>	<b>16.6</b>	<b>17.4</b>	<b>17.4</b>	<b>17.4</b>	<b>17.4</b>	<b>20.9</b>	<b>25.3</b>	<b>29.3</b>
<b>TOTAL EMPLOYEES:</b>	<b>402.4</b>	<b>398.9</b>	<b>412.7</b>	<b>418.3</b>	<b>421.9</b>	<b>429.2</b>	<b>423.9</b>	<b>447.4</b>	<b>464.5</b>	<b>475.0</b>



# GENERAL FUND





## GENERAL FUND BUDGET SUMMARY FY 2025-2026 APPROVED BUDGET

### GENERAL GOVERNMENT

Governing Body	\$ 404,043
Administration	505,901
Human Resources	270,496
Well at Work	13,750
Finance	947,539
Tax Collections	399,824
Tax Administration	930,305
GIS/Mapping	132,340
License Plate Agency	216,879
Legal	425,000
Court Facilities	70,000
Elections	716,999
Register of Deeds	637,184
Central Services	199,000
Computer Services	1,071,558
Public Works	7,522,212
Professional Services	55,000

<b>TOTAL GENERAL GOVERNMENT</b>		<b><u>\$ 14,518,030</u></b>
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### PUBLIC SAFETY

Sheriff	\$ 8,243,408
Jail	3,307,915
Sheriff Grants	76,310
Emergency Management	1,858,938
Fire	5,258,565
Code Enforcement	2,070,885
Ambulance/Rescue Squad	5,267,657

<b>TOTAL PUBLIC SAFETY</b>		<b><u>\$ 26,083,678</u></b>
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### TRANSPORTATION

Transportation-Administration	\$ 235,764
Transportation-Operations	719,963
Transportation-Capital	227,600
Transportation-Elderly Disabilities Grant	75,000
Airport	31,000

<b>TOTAL TRANSPORTATION</b>		<b><u>\$ 1,289,327</u></b>
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### ENVIRONMENTAL PROTECTION

Forestry	\$ 110,066
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<b>TOTAL ENVIRONMENTAL PROTECTION</b>		<b><u>\$ 110,066</u></b>
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**ECONOMIC & PHYSICAL DEVELOPMENT**

Planning	\$	471,291
Community Development		999,615
Cooperative Extension		259,877
Conservation		248,074
<b>TOTAL ECON. &amp; PHYSICAL DEV.</b>	<b>\$</b>	<b>1,978,857</b>

**HUMAN SERVICES**

Health Services		6,919,743
Vaya Health		123,081
Substance Abuse Recovery Planning		246,906
Social Services-Administration		7,559,038
Social Services-Other Services		1,990,243
Indian Reservation		214,097
Department on Aging		942,166
Emergency Food & Shelter		14,000
Congregate & Home Delivered Meals		634,421
Adult Day Care		156,643
Senior Center		20,000
Veteran's Service		198,073
Youth Services		186,969
Senior Citizens Services		40,193
Other Human Services		475,000
<b>TOTAL HUMAN SERVICES</b>	<b>\$</b>	<b>19,720,573</b>

**EDUCATION**

Public Schools	\$	12,485,078
Community College		3,699,437
<b>TOTAL EDUCATION</b>	<b>\$</b>	<b>16,184,515</b>

**CULTURAL/RECREATION**

Library	\$	1,516,000
Recreation		1,840,993
Swimming Pool		250,962
Recreation Center		483,079
Cashiers Recreation		550,187
Cashiers Recreation Center		445,510
Aquatics Center		1,087,831
Arts		10,000
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$</b>	<b>6,184,562</b>

**TRANSFERS TO OTHER FUNDS**

**\$ 16,761,607**

**OTHER**

Contingency	\$	1,882,022
<b>TOTAL OTHER</b>	<b>\$</b>	<b>1,882,022</b>

**TOTAL GENERAL FUND EXPENSES:**

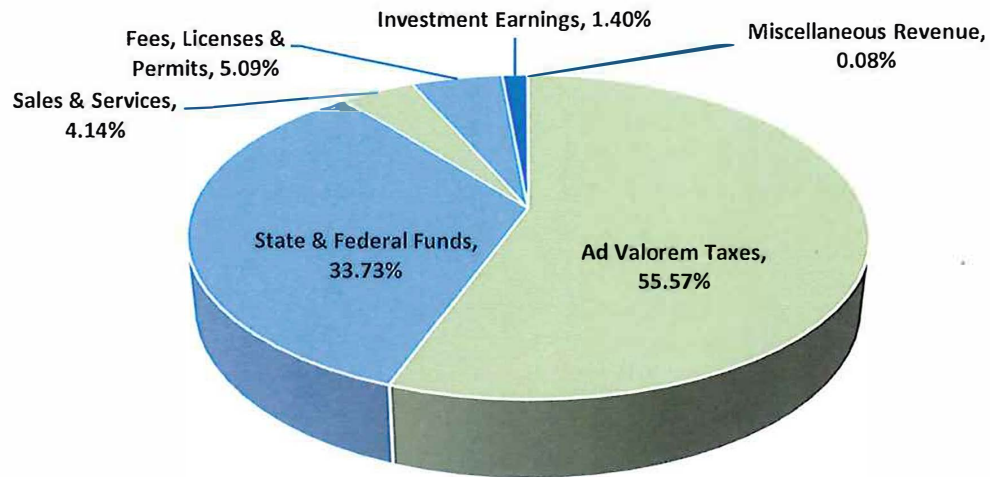
**\$ 104,713,237**



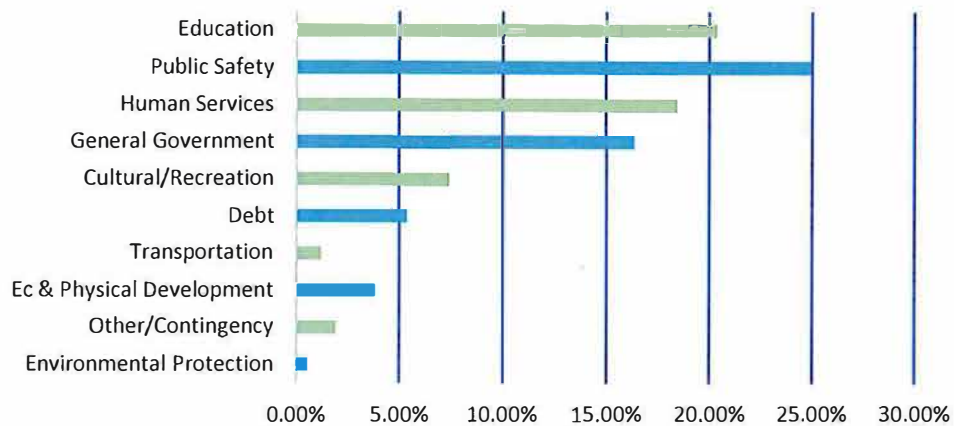


## General Fund Budget Highlights

### Where the Money Comes From



### Where the Money Goes





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-3181-110-71	TAXES-AD VALOREM - PRIOR YEA	500,000.00	500,000.00	351,934.91	148,065.09	500,000.00	500,000.00	500,000.00
11-3181-110-72	TAXES-MOTOR VEHICLES-PRIOR Y	100.00	100.00	0.00	100.00	0.00	0.00	0.00
<b>PRIOR YEAR TAXES</b>		<b>500,100.00</b>	<b>500,100.00</b>	<b>351,934.91</b>	<b>148,165.09</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>
11-3182-110-00	TAXES-ADVALOREM	44,612,336.0	45,811,489.0	45,836,048.7	-24,559.71	47,063,195.0	59,420,550.0	56,656,247.00
11-3182-110-01	TAXES-MOTOR VEHICLES	100.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3182-110-02	TAXES-VEHICLE RENTAL	24,000.00	24,000.00	20,871.46	3,128.54	24,000.00	24,000.00	24,000.00
11-3182-110-03	NCVTS-VEHICLE TAX	1,983,502.00	2,082,900.00	1,934,504.73	148,395.27	2,145,387.00	2,145,387.00	2,145,387.00
11-3182-175-00	ADVALOREM PENALTIES AND INTE	375,000.00	375,000.00	323,239.96	51,760.04	375,000.00	375,000.00	375,000.00
11-3182-175-01	NCVTS-INTEREST	20,000.00	22,000.00	23,802.49	-1,802.49	15,000.00	20,000.00	20,000.00
11-3182-310-00	TAXES-COLLECTION FEES	9,500.00	9,500.00	7,547.72	1,952.28	9,500.00	9,500.00	9,500.00
<b>TAXES</b>		<b>47,024,438.0</b>	<b>48,324,889.0</b>	<b>48,146,015.0</b>	<b>178,873.93</b>	<b>49,632,082.0</b>	<b>61,994,437.0</b>	<b>59,230,134.00</b>
11-3261-110-00	VIDEO PROGRAMMING DISTRIBUTI	72,500.00	72,500.00	37,591.49	34,908.51	72,500.00	72,500.00	72,500.00
<b>CABLE TELEVISION FRANCHISE TAX</b>		<b>72,500.00</b>	<b>72,500.00</b>	<b>37,591.49</b>	<b>34,908.51</b>	<b>72,500.00</b>	<b>72,500.00</b>	<b>72,500.00</b>
11-3301-230-00	TVA-RECREATION	873.00	875.00	868.92	6.08	875.00	875.00	875.00
<b>FEDERAL SHARED REVENUES</b>		<b>873.00</b>	<b>875.00</b>	<b>868.92</b>	<b>6.08</b>	<b>875.00</b>	<b>875.00</b>	<b>875.00</b>
11-3311-210-00	PAYMENT IN LIEU OF TAXES	115,872.00	115,872.00	267,245.00	-151,373.00	115,872.00	115,872.00	115,872.00
<b>GENERAL REVENUES</b>		<b>115,872.00</b>	<b>115,872.00</b>	<b>267,245.00</b>	<b>-151,373.00</b>	<b>115,872.00</b>	<b>115,872.00</b>	<b>115,872.00</b>
11-3314-210-00	NATIONAL FOREST TIMBER RECEI	128,000.00	128,000.00	23,041.10	104,958.90	128,000.00	128,000.00	128,000.00
<b>GENERAL REVENUES</b>		<b>128,000.00</b>	<b>128,000.00</b>	<b>23,041.10</b>	<b>104,958.90</b>	<b>128,000.00</b>	<b>128,000.00</b>	<b>128,000.00</b>
11-3324-310-00	MEDICAID HOLD HARMLESS	1,350,000.00	1,300,000.00	1,196,235.69	103,764.31	1,329,150.00	1,329,150.00	1,329,150.00
<b>MEDICAID HOLD HARMLESS</b>		<b>1,350,000.00</b>	<b>1,300,000.00</b>	<b>1,196,235.69</b>	<b>103,764.31</b>	<b>1,329,150.00</b>	<b>1,329,150.00</b>	<b>1,329,150.00</b>
11-3325-350-00	TAX REFUNDS-ARTICLE 44	0.00	0.00	110.96	-110.96	0.00	0.00	0.00
11-3325-350-01	TAX REFUNDS-ARTICLE 39	10,569,053.0	10,991,815.0	7,425,898.30	3,565,916.70	11,431,488.0	11,431,488.0	11,431,488.00
11-3325-350-02	TAX REFUNDS-SCHOOLS ART.40 4	2,073,528.00	2,156,469.00	1,499,910.35	656,558.65	2,242,728.00	2,242,728.00	2,242,728.00
11-3325-350-04	TAX REFUNDS-GENERAL ART.40 6	3,110,292.00	3,234,704.00	2,249,865.51	984,838.49	3,364,092.00	3,364,092.00	3,364,092.00
11-3325-350-05	TAX REFUNDS-SCHOOLS ART.42 6	3,233,071.00	3,362,394.00	2,007,900.67	1,354,493.33	3,496,890.00	3,496,890.00	3,496,890.00
11-3325-350-06	TAX REFUNDS-GENERAL ART.42 4	2,155,381.00	2,241,596.00	1,770,672.80	470,923.20	2,331,260.00	2,331,260.00	2,331,260.00
11-3325-350-07	SALES & USE TAX REFUND	316,070.00	250,000.00	193,148.47	56,851.53	260,000.00	260,000.00	260,000.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-3325-350-09	TAX REFUNDS-ARTICLE 46	2,671,043.00	2,777,885.00	1,850,895.98	926,989.02	2,889,000.00	2,889,000.00	2,889,000.00
	<b>TAX REFUNDS</b>	<b>24,128,438.0</b>	<b>25,014,863.0</b>	<b>16,998,403.0</b>	<b>8,016,459.96</b>	<b>26,015,458.0</b>	<b>26,015,458.0</b>	<b>26,015,458.0</b>
11-3326-370-00	JUVENILE CRIME PREVENTION	128,439.00	156,317.00	156,316.31	0.69	128,439.00	128,439.00	128,439.00
	<b>GENERAL REVENUES</b>	<b>128,439.00</b>	<b>156,317.00</b>	<b>156,316.31</b>	<b>0.69</b>	<b>128,439.00</b>	<b>128,439.00</b>	<b>128,439.00</b>
11-3327-414-21	LAND RECORDS/INTERNET FEES	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00
	<b>GENERAL REVENUES</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11-3340-490-00	ROAD SIGN FEES	3,500.00	3,500.00	1,325.00	2,175.00	3,500.00	3,500.00	3,500.00
11-3340-490-02	COMMUNITY WATCH SIGN FEES	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-3340-490-04	TOWN OF SYLVA FEES	25,000.00	25,000.00	18,595.00	6,405.00	25,000.00	25,000.00	25,000.00
11-3340-490-05	TOWN OF WEBSTER FEES	750.00	550.00	95.00	455.00	750.00	750.00	750.00
11-3340-490-06	TOWN OF DILLSBORO FEES	1,800.00	1,800.00	1,250.00	550.00	1,500.00	1,500.00	1,500.00
11-3340-490-07	TOWN OF FOREST HILLS FEES	8,100.00	8,000.00	8,050.00	-50.00	8,000.00	8,000.00	8,000.00
11-3340-580-00	CELL TOWER APPLICATION FEE	10,000.00	10,000.00	11,000.00	-1,000.00	10,000.00	10,000.00	10,000.00
11-3340-580-01	CASHIERS PERMIT FEES	3,500.00	3,500.00	900.00	2,600.00	3,500.00	3,500.00	3,500.00
11-3340-580-06	SUBDIVISION REVIEW FEES	10,000.00	10,000.00	4,250.00	5,750.00	10,000.00	10,000.00	10,000.00
11-3340-580-12	441 CORRIDOR FEES	750.00	500.00	600.00	-100.00	750.00	750.00	750.00
11-3340-580-15	CULLOWHEE FEES	1,000.00	1,000.00	350.00	650.00	1,000.00	1,000.00	1,000.00
11-3340-580-17	HOUSING ASSISTANCE	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00
	<b>OTHER FEES</b>	<b>64,900.00</b>	<b>69,350.00</b>	<b>51,415.00</b>	<b>17,935.00</b>	<b>64,500.00</b>	<b>64,500.00</b>	<b>64,500.00</b>
11-3414-410-01	LPA TRANSACTION FEES	55,000.00	220,000.00	100,949.33	119,050.67	97,000.00	97,000.00	97,000.00
11-3414-410-02	LPA NOTARY FEES	20,000.00	80,000.00	25,281.00	54,719.00	26,864.00	26,864.00	26,864.00
11-3414-410-03	NOVELTY FEES	0.00	0.00	1,777.00	-1,777.00	1,750.00	1,750.00	1,750.00
	<b>REVENUES</b>	<b>75,000.00</b>	<b>300,000.00</b>	<b>128,007.33</b>	<b>171,992.67</b>	<b>125,614.00</b>	<b>125,614.00</b>	<b>125,614.00</b>
11-3416-890-01	COURT FACILITY FEES	54,840.00	54,840.00	35,785.11	19,054.89	60,000.00	60,000.00	60,000.00
11-3416-890-02	COURT FACILITY FEES - INTERE	750.00	750.00	9,675.79	-8,925.79	10,000.00	10,000.00	10,000.00
	<b>FACILITY FEES</b>	<b>55,590.00</b>	<b>55,590.00</b>	<b>45,460.90</b>	<b>10,129.10</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>
11-3417-410-00	BOARD OF ELECTION FEES	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
11-3417-410-04	STATE BOE GRANT	0.00	0.00	1,624.00	-1,624.00	0.00	0.00	0.00
11-3417-410-05	MUNICIPAL REIMBURSEMENT	20,000.00	0.00	-3,437.56	3,437.56	12,000.00	12,000.00	12,000.00
11-3417-410-06	REGISTRATION FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
BOARD OF ELECTIONS		22,000.00	2,000.00	-1,813.56	3,813.56	14,000.00	14,000.00	14,000.00
11-3420-410-00	TELEPHONE CHARGES	43,000.00	43,000.00	4,361.90	38,638.10	10,000.00	10,000.00	10,000.00
CENTRAL SERVICES		43,000.00	43,000.00	4,361.90	38,638.10	10,000.00	10,000.00	10,000.00
11-3430-890-00	CIVIL PROCESS IN STATE	55,000.00	55,000.00	25,024.00	29,976.00	55,000.00	55,000.00	55,000.00
11-3430-890-01	CIVIL PROCESS FEES OFS	5,000.00	5,000.00	2,400.00	2,600.00	5,000.00	5,000.00	5,000.00
PUBLIC SAFETY		60,000.00	60,000.00	27,424.00	32,576.00	60,000.00	60,000.00	60,000.00
11-3431-890-00	D.A.R.E. PROGRAM	6,000.00	6,000.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00
11-3431-890-01	SHERIFF'S FEES	40,000.00	40,000.00	1,828.00	38,172.00	40,000.00	40,000.00	40,000.00
11-3431-890-02	OFFICERS FEES - COURTS	21,610.00	21,610.00	15,027.01	6,582.99	21,610.00	21,610.00	21,610.00
11-3431-890-03	WRIT OF EXECUTION SALE	1,200.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00	1,200.00
11-3431-890-04	GUN PERMITS	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3431-890-05	CIVIL PROCESS FEES-COURTS	13,500.00	13,500.00	2,302.61	11,197.39	13,500.00	13,500.00	13,500.00
11-3431-890-06	SHERIFF-WORK RELEASE PROGRAM	12,500.00	12,500.00	30.00	12,470.00	0.00	0.00	0.00
11-3431-890-07	CONCEALED HANDGUN PERMITS	34,000.00	34,000.00	20,270.00	13,730.00	34,000.00	34,000.00	34,000.00
11-3431-890-08	SCHOOL RESOURCE-SCC	175,606.00	152,293.00	115,488.34	36,804.66	152,293.00	152,293.00	152,293.00
11-3431-890-09	SCHOOL RESOURCE-BOE, SUMMITT	322,060.00	322,060.00	324,725.45	-2,665.45	322,060.00	322,060.00	322,060.00
11-3431-890-10	NC GOV HIGHWAY SAFETY-STEP	25,000.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00
11-3431-890-11	GOVERNOR'S CRIME COMM.-EQUIP	24,500.00	24,500.00	0.00	24,500.00	0.00	0.00	0.00
11-3431-890-13	UNAUTH SUB TAX DISTRIBUTION	25,000.00	25,000.00	16,836.09	8,163.91	25,000.00	25,000.00	25,000.00
11-3431-890-14	DOJ-SCAAP-STATE CRIM ALIEN	15,000.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00	15,000.00
11-3431-890-15	US TREASURY-FOREST SERVICE L	5,000.00	5,000.00	3,895.00	1,105.00	5,000.00	5,000.00	5,000.00
11-3431-890-20	BVP-EQUIPMENT	21,250.00	21,250.00	0.00	21,250.00	21,250.00	21,250.00	21,250.00
11-3431-890-22	NARCOTIC-FORFEITURE TRANSFER	15,000.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00	15,000.00
11-3431-890-23	US TREASURER-DEA REIMBURSEME	4,000.00	4,000.00	5,179.77	-1,179.77	4,000.00	4,000.00	4,000.00
11-3431-890-24	SHERIFF DONATIONS-SWAC	31,045.00	20,000.00	12,484.00	7,516.00	20,000.00	20,000.00	20,000.00
11-3431-890-25	ABC REHAB/ED-TOWN OF SYLVA	2,200.00	2,200.00	0.00	2,200.00	2,200.00	2,200.00	2,200.00
11-3431-890-26	DEPT OF JUSTICE GRANT	256,795.00	256,795.00	81,930.75	174,864.25	0.00	0.00	0.00
11-3431-890-28	SHERIFF MISC	6,280.00	6,280.00	0.00	6,280.00	6,280.00	6,280.00	6,280.00
11-3431-890-29	COMMISSARY FEES	64,295.00	64,295.00	400.00	63,895.00	64,295.00	64,295.00	64,295.00
11-3431-890-30	UNCLAIMED PROPERTY SALE-PUBL	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	25,000.00
11-3431-890-31	FORFEITURE-PUBLIC SCHOOLS	3,334.00	3,334.00	16,453.98	-13,119.98	3,334.00	3,334.00	3,334.00
11-3431-890-32	INMATE PHONE SERVICE	34,800.00	34,800.00	39,859.34	-5,059.34	34,800.00	40,000.00	40,000.00
11-3431-890-36	FINGERPRINTING FEES	4,300.00	3,500.00	4,620.00	-1,120.00	3,500.00	4,000.00	4,000.00
11-3431-890-37	BCBS GRANT	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
PUBLIC SAFETY		1,196,275.00	1,159,117.00	672,330.34	486,786.66	840,322.00	846,022.00	846,022.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-3432-890-01	JAIL FEES - COURTS	25,000.00	25,000.00	11,991.03	13,008.97	25,000.00	25,000.00	25,000.00
11-3432-890-03	INMATE HOUSING FEES	25,000.00	25,000.00	23,220.00	1,780.00	25,000.00	25,000.00	25,000.00
11-3432-890-05	STATEWIDE MISD CONFINEMENT	73,000.00	73,000.00	2,696.04	70,303.96	73,000.00	73,000.00	73,000.00
<b>PUBLIC SAFETY</b>		<b>123,000.00</b>	<b>123,000.00</b>	<b>37,907.07</b>	<b>85,092.93</b>	<b>123,000.00</b>	<b>123,000.00</b>	<b>123,000.00</b>
11-3433-360-00	EMERGENCY MANAGEMENT	75,500.00	112,971.00	117,970.28	-4,999.28	52,000.00	52,000.00	52,000.00
11-3433-360-02	FEMA DISASTER ASSISTANCE	0.00	746,500.00	0.00	746,500.00	0.00	0.00	0.00
11-3433-360-04	NC DEPT OF STATE TREASURER-E	0.00	40,668.00	40,667.96	0.04	0.00	0.00	0.00
11-3433-360-05	FIRE MARSHAL FEES-NOV	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-3433-360-15	DONATIONS-HELENE RELIEF	0.00	2,500.00	2,500.00	0.00	0.00	0.00	0.00
11-3433-360-16	NC COMMUNITY FOUNDATION INC	0.00	30,000.00	30,000.00	0.00	0.00	0.00	0.00
<b>REVENUES</b>		<b>76,000.00</b>	<b>933,139.00</b>	<b>191,138.24</b>	<b>742,000.76</b>	<b>52,500.00</b>	<b>52,500.00</b>	<b>52,500.00</b>
11-3435-410-00	DONATIONS ENERGY CODE CLASS	0.00	857.00	857.00	0.00	0.00	0.00	0.00
11-3435-410-01	BUILDING INSPECTION FEES	700,000.00	860,000.00	875,616.00	-15,616.00	750,000.00	780,000.00	780,000.00
11-3435-410-02	HOMEOWNERS RECOVERY FUND	600.00	600.00	373.00	227.00	700.00	700.00	700.00
11-3435-410-03	ABC PERMIT FEE	2,000.00	600.00	750.00	-150.00	1,500.00	1,500.00	1,500.00
11-3435-410-05	EROSION CONTROL FEES	25,000.00	14,100.00	15,750.00	-1,650.00	10,000.00	15,000.00	15,000.00
11-3435-410-07	LAND DEVELOPMENT FEES	35,000.00	35,000.00	37,150.00	-2,150.00	30,000.00	30,000.00	30,000.00
11-3435-410-08	MOBILE HOME PARK FEES	200.00	200.00	0.00	200.00	200.00	200.00	200.00
11-3435-410-09	FLOODPLAIN PERMIT FEES	500.00	1,900.00	1,900.00	0.00	1,000.00	1,000.00	1,000.00
11-3435-410-10	FIRE INSPECTION FEES	10,000.00	23,000.00	23,129.00	-129.00	10,000.00	18,500.00	18,500.00
11-3435-410-13	PLAT REVIEW FEES	0.00	500.00	500.00	0.00	0.00	0.00	0.00
<b>CODE ENFORCEMENT</b>		<b>773,300.00</b>	<b>936,757.00</b>	<b>956,025.00</b>	<b>-19,268.00</b>	<b>803,400.00</b>	<b>846,900.00</b>	<b>846,900.00</b>
11-3437-410-01	AMBULANCE FEES-GCRS	200,000.00	200,000.00	126,123.81	73,876.19	200,000.00	200,000.00	200,000.00
11-3437-410-02	AMBULANCE-WESTCARE PROFIT	18,401.00	125,021.00	125,020.69	0.31	125,000.00	125,000.00	125,000.00
<b>GENERAL REVENUES</b>		<b>218,401.00</b>	<b>325,021.00</b>	<b>251,144.50</b>	<b>73,876.50</b>	<b>325,000.00</b>	<b>325,000.00</b>	<b>325,000.00</b>
11-3452-261-00	SECTION 18 ADMINISTRATION	171,878.00	180,472.00	126,513.00	53,959.00	180,472.00	180,472.00	180,472.00
11-3452-263-00	SECTION 18 CAPITAL	133,545.00	215,256.00	0.00	215,256.00	215,256.00	215,256.00	215,256.00
11-3452-264-00	NC DOT 19-ED-060 ELDERLY	75,000.00	75,000.00	64,869.00	10,131.00	75,000.00	75,000.00	75,000.00
11-3452-431-00	OLDER AMERICAN ACT TITLE III	23,058.00	23,831.00	17,386.49	6,444.51	23,831.00	23,831.00	23,831.00
11-3452-435-00	DONATIONS-COST SHARE TI	1,500.00	1,500.00	1,677.00	-177.00	1,500.00	1,500.00	1,500.00
11-3452-435-01	PUBLIC FARES	9,000.00	13,500.00	18,482.31	-4,982.31	13,500.00	17,000.00	17,000.00
11-3452-435-02	NURSING/REST HOME FEES	900.00	900.00	84.00	816.00	900.00	900.00	900.00
11-3452-435-03	EDTAP FARES	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-3452-435-04	TROLLEY FARES	5,000.00	5,000.00	4,941.00	59.00	5,000.00	5,000.00	5,000.00
11-3452-435-05	ELDERLY 5310 FARES	7,000.00	10,000.00	9,767.64	232.36	10,000.00	10,000.00	10,000.00
11-3452-435-06	EMPLOYMENT FARES	4,000.00	6,000.00	9,601.00	-3,601.00	7,000.00	8,500.00	8,500.00
11-3452-511-01	NC DOT-ROAP EMPLOYMENT	14,144.00	14,161.00	12,542.00	1,619.00	14,250.00	14,250.00	14,250.00
11-3452-511-02	NC DOT-ROAP EDTAP	77,338.00	77,426.00	72,604.00	4,822.00	77,426.00	77,426.00	77,426.00
11-3452-511-06	NC DOT-ROAP RGP	87,455.00	87,683.00	86,389.88	1,293.12	89,000.00	89,000.00	89,000.00
11-3452-511-07	CONTRACTS-DSS MEDICAL TRANSP	50,000.00	50,000.00	25,128.81	24,871.19	50,000.00	50,000.00	50,000.00
11-3452-511-14	CONTRACTS-MTN PROJECTS FGP	350.00	350.00	136.00	214.00	350.00	350.00	350.00
11-3452-511-15	CONTRACTS-MTN PROJECTS HEAD	0.00	0.00	104.00	-104.00	0.00	0.00	0.00
11-3452-511-17	CONTRACTS-VOCATIONAL REHAB	2,500.00	2,500.00	23.00	2,477.00	2,500.00	2,500.00	2,500.00
<b>TRANSPORTATION</b>		<b>664,668.00</b>	<b>765,579.00</b>	<b>450,249.13</b>	<b>315,329.87</b>	<b>767,985.00</b>	<b>772,985.00</b>	<b>772,985.00</b>
11-3483-410-00	SAFE ROADS ACT	4,000.00	5,000.00	5,533.02	-533.02	4,000.00	4,000.00	4,000.00
<b>GENERAL REVENUES</b>		<b>4,000.00</b>	<b>5,000.00</b>	<b>5,533.02</b>	<b>-533.02</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>
11-3495-370-03	CONSERVATION EDUCATION	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-3495-860-00	AGRICULTURAL PROGRAM	2,940.00	1,000.00	200.00	800.00	1,000.00	1,000.00	1,000.00
<b>ECONOMIC DEVELOPMENT</b>		<b>3,440.00</b>	<b>1,500.00</b>	<b>200.00</b>	<b>1,300.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
11-3496-370-00	SOIL AND WATER TECH ASST PAY	33,563.00	22,582.00	0.00	22,582.00	22,582.00	22,582.00	22,582.00
11-3496-370-02	SSWC DISTRICT MATCHING FUNDS	3,600.00	3,600.00	3,600.00	0.00	3,600.00	3,600.00	3,600.00
<b>ECONOMIC DEVELOPMENT</b>		<b>37,163.00</b>	<b>26,182.00</b>	<b>3,600.00</b>	<b>22,582.00</b>	<b>26,182.00</b>	<b>26,182.00</b>	<b>26,182.00</b>
11-3511-410-00	VACCINE FEES	150,000.00	124,000.00	122,719.20	1,280.80	100,000.00	120,000.00	120,000.00
11-3511-511-00	GENERAL AID TO COUNTIES	80,363.00	80,363.00	80,363.00	0.00	80,363.00	80,363.00	80,363.00
11-3511-511-01	ARPA DPH AID TO COUNTIES	50,000.00	0.00	50,000.00	-50,000.00	0.00	0.00	0.00
11-3511-511-03	COVID 19 VACCINATION PROGRAM	134,289.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3511-511-06	ELC ENHANCING DETECTION	152,676.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3511-511-08	ARPA COVID-19 PH SERVICES	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
11-3511-511-09	BRIDGE ACCESS PROGRAM COVID-	0.00	65,812.00	0.00	65,812.00	0.00	0.00	0.00
11-3511-511-10	COMMUNICABLE DISEASE PH NURS	106,621.00	91,197.00	65,719.01	25,477.99	0.00	0.00	0.00
11-3511-511-13	ARPA ADDRESSING LEAD IN WATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3511-511-14	DHHS BRIDGE ACCESS COVID-19	57,927.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3511-511-15	PH INFRASTRUCTURE	172,192.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>HEALTH SERVICES</b>		<b>904,068.00</b>	<b>411,372.00</b>	<b>318,801.21</b>	<b>92,570.79</b>	<b>180,363.00</b>	<b>200,363.00</b>	<b>200,363.00</b>
11-3513-513-75	HEALTH PROMOTION	34,178.00	34,526.00	34,526.00	0.00	34,526.00	34,526.00	34,526.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-3513-513-81	SPORTS EXAMS	1,500.00	1,500.00	2,420.00	-920.00	2,000.00	2,000.00	2,000.00
11-3513-513-82	CHILD EXAMS	1,800.00	2,000.00	1,980.00	20.00	2,000.00	2,000.00	2,000.00
11-3513-513-83	SAFEKIDS	2,000.00	2,000.00	800.00	1,200.00	2,000.00	2,000.00	2,000.00
11-3513-513-85	GREAT SMOKIES HEALTH-BCCCP G	4,850.00	0.00	0.00	0.00	4,850.00	4,850.00	4,850.00
11-3513-513-88	GREAT SMOKIES HEALTH-SAFE KI	4,028.25	4,000.00	3,971.75	28.25	4,000.00	4,000.00	4,000.00
11-3513-513-89	GREAT SMOKIES HEALTH-CULLOWH	6,500.00	4,513.00	4,513.00	0.00	4,000.00	4,000.00	4,000.00
11-3513-513-90	GREAT SMOKIES HEALTH-WOMENS	15,000.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00
11-3513-513-91	GREAT SMOKIES HEALTH-ELEVATE	7,500.00	7,500.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00
11-3513-513-92	COMMUNITY IMPACT NC GRANT	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3513-513-93	STATE DIRECTED GRANT-HEALTH	0.00	73,750.00	48,913.23	24,836.77	0.00	0.00	0.00
<b>HEALTH SERVICES</b>		<b>112,356.25</b>	<b>144,789.00</b>	<b>119,623.98</b>	<b>25,165.02</b>	<b>75,876.00</b>	<b>75,876.00</b>	<b>75,876.00</b>
11-3515-513-73	BREAST & CERVICAL CANCER PRO	23,100.00	19,600.00	22,900.00	-3,300.00	19,600.00	19,600.00	19,600.00
11-3515-513-74	WISEWOMAN PROJECT	7,145.00	7,145.00	3,483.00	3,662.00	5,225.00	5,225.00	5,225.00
11-3515-515-20	WIC PROGRAM	156,148.00	145,409.00	149,486.00	-4,077.00	166,733.00	166,733.00	166,733.00
11-3515-515-21	BF PEER COUNSELOR	20,000.00	20,000.00	22,000.00	-2,000.00	20,000.00	20,000.00	20,000.00
11-3515-515-50	MATERNAL HEALTH	57,982.00	57,982.00	57,982.00	0.00	57,982.00	57,982.00	57,982.00
11-3515-515-55	CHILD HEALTH	11,606.00	12,770.00	12,770.00	0.00	12,770.00	12,770.00	12,770.00
11-3515-515-90	FAMILY PLANNING	146,289.00	143,666.00	143,653.80	12.20	143,665.00	143,665.00	143,665.00
11-3515-515-91	OTHER RECEIPTS - FAMILY PLAN	25,000.00	44,000.00	47,839.21	-3,839.21	25,000.00	40,000.00	40,000.00
11-3515-516-60	CAR SEAT SAFETY PROGRAM	500.00	0.00	113.00	-113.00	0.00	0.00	0.00
11-3515-516-70	LOCAL PRENATAL SUPPORT	45,000.00	47,000.00	47,295.71	-295.71	25,000.00	40,000.00	40,000.00
11-3515-516-91	OTHER RECEIPTS-COMPREHENSIVE	80,000.00	74,000.00	75,347.58	-1,347.58	40,000.00	75,000.00	75,000.00
<b>HEALTH SERVICES</b>		<b>572,770.00</b>	<b>571,572.00</b>	<b>582,870.30</b>	<b>-11,298.30</b>	<b>515,975.00</b>	<b>580,975.00</b>	<b>580,975.00</b>
11-3516-330-01	CHILD SERVICES COORDINATION	3,450.00	3,450.00	0.00	3,450.00	4,869.00	4,869.00	4,869.00
11-3516-330-02	CSC CC4C	71,000.00	81,725.00	94,386.29	-12,661.29	81,725.00	81,725.00	81,725.00
11-3516-330-03	BF PROMOTION & SUPPORT	6,200.00	5,585.00	7,998.00	-2,413.00	5,585.00	5,585.00	5,585.00
11-3516-350-04	IMMUNIZATION ACTION PLAN	9,014.00	9,014.00	15,235.00	-6,221.00	12,735.00	12,735.00	12,735.00
<b>HEALTH SERVICES</b>		<b>89,664.00</b>	<b>99,774.00</b>	<b>117,619.29</b>	<b>-17,845.29</b>	<b>104,914.00</b>	<b>104,914.00</b>	<b>104,914.00</b>
11-3518-330-09	SCHOOL NURSE FUNDING	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
11-3518-517-16	WNC HEALTH NETWORK	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3518-518-00	ENVIRONMENTAL HEALTH FEES	200,000.00	200,000.00	153,415.00	46,585.00	150,000.00	150,000.00	150,000.00
11-3518-518-02	FOOD & LODGING FEES	13,000.00	13,000.00	14,620.00	-1,620.00	13,000.00	13,000.00	13,000.00
11-3518-518-03	ENVIRONMENTAL HEALTH-FOOD &	12,500.00	29,050.00	24,655.00	4,395.00	29,050.00	29,050.00	29,050.00
11-3518-518-04	WELL INSPECTION FEES	55,000.00	55,000.00	48,980.00	6,020.00	50,000.00	50,000.00	50,000.00
11-3518-518-05	POOL INSPECTIONS FEES	7,500.00	7,500.00	6,720.00	780.00	7,500.00	7,500.00	7,500.00
11-3518-518-06	EH WATER SAMPLES	12,000.00	12,000.00	12,552.00	-552.00	12,000.00	12,000.00	12,000.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-3518-518-15	COMM/NON-COMMUNITY WATER SUP	10,000.00	10,000.00	3,710.00	6,290.00	5,000.00	5,000.00	5,000.00
11-3518-518-16	ANIMAL ADOPTION FEES	17,500.00	17,500.00	16,551.93	948.07	17,500.00	17,500.00	17,500.00
11-3518-518-17	ANIMAL CLINIC FEES	1,000.00	0.00	5,004.00	-5,004.00	0.00	5,000.00	5,000.00
11-3518-518-18	ANIMAL SHELTER DONATIONS	15,000.00	136,346.11	125,463.11	10,883.00	15,000.00	15,000.00	15,000.00
11-3518-518-19	ANIMAL SHELTER SPONSORSHIP	0.00	0.00	1,130.00	-1,130.00	0.00	0.00	0.00
11-3518-518-20	ANIMAL SHELTER ARF REIMBURSE	6,000.00	6,000.00	0.00	6,000.00	0.00	0.00	0.00
11-3518-518-21	ASPCA GRANT	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00
11-3518-518-27	ANCILLARY SERVICES	44,000.00	40,000.00	43,142.23	-3,142.23	30,000.00	40,000.00	40,000.00
11-3518-518-29	PCM MEDICAL ASST PROGRAM	71,000.00	146,000.00	164,563.69	-18,563.69	75,000.00	75,000.00	75,000.00
11-3518-518-48	BIOTERRORISM	30,085.00	30,350.00	30,350.00	0.00	30,350.00	30,350.00	30,350.00
11-3518-518-51	ADOLESCENT PREGNANCY-AP3	75,000.00	75,000.00	75,000.00	0.00	100,000.00	100,000.00	100,000.00
11-3518-518-52	MGT OF CHRONIC ILLNESS PREGN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3518-518-55	VIRAL HEPATITIS PREVENTION	67,642.00	67,642.00	67,642.00	0.00	67,642.00	67,642.00	67,642.00
<b>HEALTH SERVICES</b>		<b>707,227.00</b>	<b>905,388.11</b>	<b>853,498.96</b>	<b>51,889.15</b>	<b>652,042.00</b>	<b>667,042.00</b>	<b>667,042.00</b>
11-3519-330-02	STD MEDS	894.00	894.00	745.00	149.00	894.00	894.00	894.00
11-3519-330-03	COMMUNICABLE DISEASE CONTROL	10,514.00	10,514.00	10,514.00	0.00	10,514.00	10,514.00	10,514.00
11-3519-330-05	SMART START	71,726.00	9,945.00	9,943.02	1.98	0.00	0.00	0.00
11-3519-330-13	COST SETTLEMENT FUNDS	150,000.00	275,385.00	299,571.36	-24,186.36	130,000.00	150,000.00	150,000.00
11-3519-330-16	COUNTY WELLNESS CLINIC	235,402.00	254,677.00	0.00	254,677.00	249,598.81	249,599.00	249,599.00
11-3519-330-22	COMM GARDEN DONATIONS	0.00	1,000.00	50.00	950.00	1,000.00	1,000.00	1,000.00
11-3519-330-24	TANF	3,859.00	3,859.00	3,859.00	0.00	3,859.00	3,859.00	3,859.00
11-3519-330-25	WOMENS HEALTH SERVICES	8,218.00	8,218.00	8,218.00	0.00	8,218.00	8,218.00	8,218.00
11-3519-330-26	CHILD FATALITY	363.00	363.00	1,005.00	-642.00	776.00	776.00	776.00
11-3519-330-27	TUBERCULOSIS	2,938.00	2,938.00	2,909.00	29.00	2,938.00	2,938.00	2,938.00
11-3519-330-29	HIV	600.00	500.00	25,766.99	-25,266.99	500.00	500.00	500.00
11-3519-330-30	DIABETES PLANNING GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3519-330-35	STD PREVENTION-DRUGS	2,581.00	100.00	191.00	-91.00	100.00	100.00	100.00
11-3519-330-39	HURRICANE HELENE ESSENTIAL F	0.00	316,170.00	0.00	316,170.00	316,170.00	316,170.00	316,170.00
<b>HEALTH SERVICES</b>		<b>487,095.00</b>	<b>884,563.00</b>	<b>362,772.37</b>	<b>521,790.63</b>	<b>724,567.81</b>	<b>744,568.00</b>	<b>744,568.00</b>
11-3520-539-01	DOGWOOD HEALTH TRUST	868,428.54	368,428.54	284,214.50	84,214.04	84,214.04	84,214.00	84,214.00
<b>SUBSTANCE ABUSE RECOVERY PLANNING</b>		<b>868,428.54</b>	<b>368,428.54</b>	<b>284,214.50</b>	<b>84,214.04</b>	<b>84,214.04</b>	<b>84,214.00</b>	<b>84,214.00</b>
11-3531-531-10	STATE-FEDERAL ADMINISTRATION	3,724,397.00	4,561,346.00	3,235,089.73	1,326,256.27	3,784,612.00	3,784,612.00	4,323,592.00
11-3531-531-12	MISCELLANEOUS RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SOCIAL SERVICES</b>		<b>3,724,397.00</b>	<b>4,561,346.00</b>	<b>3,235,089.73</b>	<b>1,326,256.27</b>	<b>3,784,612.00</b>	<b>3,784,612.00</b>	<b>4,323,592.00</b>





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-3535-535-22	MEDICAID PAYBACK	10,000.00	10,000.00	540.31	9,459.69	10,000.00	10,000.00	10,000.00
11-3535-535-50	SPECIAL ASSISTANCE REFUND	2,100.00	2,100.00	4,327.00	-2,227.00	2,100.00	2,100.00	2,100.00
11-3535-536-10	IV-D FEES	11,000.00	11,000.00	4,329.34	6,670.66	11,000.00	11,000.00	11,000.00
11-3535-536-11	TITLE IV-D COLLECTIONS	12,500.00	12,500.00	4,647.01	7,852.99	12,500.00	12,500.00	12,500.00
11-3535-536-12	IV-D INCENTIVE	18,576.00	18,576.00	15,880.00	2,696.00	18,576.00	18,576.00	18,576.00
11-3535-536-31	IV-E FOSTER CARE	343,556.00	275,247.00	197,912.93	77,334.07	275,247.00	275,247.00	275,247.00
11-3535-536-32	WAFFA PAYBACK	500.00	500.00	600.00	-100.00	500.00	500.00	500.00
11-3535-536-40	STATE FOSTER CARE	140,992.00	175,000.00	248,210.89	-73,210.89	185,000.00	185,000.00	185,000.00
11-3535-536-55	ADOPTION ASSISTANCE	14,364.00	36,000.00	0.00	36,000.00	36,000.00	36,000.00	36,000.00
11-3535-536-56	ADOPTION FEES	800.00	800.00	0.00	800.00	800.00	800.00	800.00
<b>SOCIAL SERVICES</b>		<b>554,388.00</b>	<b>541,723.00</b>	<b>476,447.48</b>	<b>65,275.52</b>	<b>551,723.00</b>	<b>551,723.00</b>	<b>551,723.00</b>
11-3537-537-20	CRISIS INTERVENTION	128,207.00	145,748.00	38,883.49	106,864.51	145,748.00	145,748.00	145,748.00
11-3537-537-22	LINKS	14,363.00	17,529.00	11,947.58	5,581.42	17,529.00	17,529.00	17,529.00
11-3537-538-00	DUKE ENERGY	30,000.00	30,000.00	25,000.00	5,000.00	30,000.00	30,000.00	30,000.00
11-3537-539-05	SALE OF EQUIPMENT	400.00	400.00	0.00	400.00	400.00	400.00	400.00
11-3537-539-06	DOGWOOD HEALTH TRUST	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00
11-3537-539-07	DOGWOOD HEALTH TRUST-EMPLOYE	20,580.00	10,665.83	15,000.00	-4,334.17	8,358.68	8,359.00	8,359.00
11-3537-539-10	HEALTH COVERAGE-WORKERS W DI	200.00	200.00	0.00	200.00	200.00	200.00	200.00
11-3537-539-11	SPECIAL CHILD ADOPTION	106,059.75	106,150.75	0.00	106,150.75	90,675.00	90,675.00	90,675.00
11-3537-539-12	TRANSPORTATION REIMBURSEMENT	80,000.00	50,000.00	46,602.44	3,397.56	50,000.00	50,000.00	50,000.00
11-3537-539-13	HELPING EACH MEMBER COPE	5,775.00	5,775.00	0.00	5,775.00	0.00	0.00	0.00
11-3537-539-14	PROGRESS ENERGY NEIGHBOR FUN	1,460.00	3,677.00	0.00	3,677.00	5,076.00	5,076.00	5,076.00
11-3537-539-18	DCD CHILD CARE SUBSIDY	81,490.00	80,000.00	59,999.94	20,000.06	80,000.00	80,000.00	80,000.00
11-3537-539-19	LOW INCOME ENERGY ASST	449,381.00	231,717.00	55,700.00	176,017.00	231,717.00	231,717.00	231,717.00
11-3537-539-21	NC DHHS LIHWAP	63,816.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3537-539-22	HIGHLANDS CASHIERS HEALTH FO	62,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3537-539-23	VAYA HEALTH	150,000.00	282,950.57	390,295.76	-107,345.19	0.00	0.00	0.00
11-3537-539-24	DHHS HELENE RELIEF	0.00	57,627.00	66,627.00	-9,000.00	0.00	0.00	0.00
11-3537-539-25	NC FAST DISASTER RELIEF	0.00	0.00	4,921.80	-4,921.80	0.00	0.00	0.00
<b>SOCIAL SERVICES</b>		<b>1,243,731.75</b>	<b>1,072,440.15</b>	<b>714,978.01</b>	<b>357,462.14</b>	<b>709,703.68</b>	<b>709,704.00</b>	<b>709,704.00</b>
11-3539-531-10	ADMINISTRATION STATE-FEDERAL	191,387.00	191,387.00	166,450.07	24,936.93	191,387.00	191,387.00	191,387.00
11-3539-531-12	TRANSPORTATION REIMBURSEMENT	8,000.00	5,000.00	2,120.19	2,879.81	5,000.00	5,000.00	5,000.00
11-3539-535-21	MEDICAID PAYBACK	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
11-3539-536-31	WAFFA PAYBACK	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-3539-536-40	STATE-FEDERAL IV-E FOSTER CA	30,000.00	25,000.00	34,173.90	-9,173.90	28,000.00	28,000.00	28,000.00
11-3539-536-41	STATE FOSTER CARE	31,374.00	20,000.00	35,400.00	-15,400.00	25,000.00	25,000.00	25,000.00
<b>INDIAN RESERVATION</b>		<b>263,261.00</b>	<b>243,887.00</b>	<b>238,144.16</b>	<b>5,742.84</b>	<b>251,887.00</b>	<b>251,887.00</b>	<b>251,887.00</b>



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-3540-330-00	HOME & COMMUNITY CARE BLOCK	270,000.00	273,760.00	273,100.70	659.30	241,760.00	241,760.00	241,760.00
11-3540-330-01	MEALS-DONATIONS AND FEES	26,500.00	26,500.00	30,837.47	-4,337.47	26,500.00	26,500.00	26,500.00
11-3540-330-02	ANIMAL MEAL DONATIONS	11,172.36	100.00	1,060.00	-960.00	100.00	1,000.00	1,000.00
11-3540-330-03	LIQUID SUPPLEMENTS	1,000.00	500.00	825.00	-325.00	750.00	750.00	750.00
11-3540-330-05	MEALS-PRIVATE PAY	1,250.00	2,000.00	1,491.00	509.00	2,000.00	2,000.00	2,000.00
11-3540-360-02	PROJECT CARE-DONATIONS & FEE	6,000.00	9,669.00	10,168.30	-499.30	6,000.00	7,500.00	7,500.00
11-3540-531-01	FRESH PRODUCE PROGRAM	10,000.00	12,059.00	9,779.00	2,280.00	5,000.00	5,000.00	5,000.00
11-3540-531-09	CASHIERS SENIOR CENTER	3,500.00	3,000.00	3,521.00	-521.00	3,200.00	3,200.00	3,200.00
11-3540-531-13	SENIOR CENTER GENERAL PURPOS	10,901.00	10,901.00	11,093.00	-192.00	10,901.00	10,901.00	10,901.00
11-3540-531-14	AGING DONATIONS	5,000.00	5,000.00	3,720.00	1,280.00	5,000.00	5,000.00	5,000.00
11-3540-531-20	SHIIP/SENIOR CARE	6,000.00	14,832.00	14,831.75	0.25	6,000.00	6,000.00	6,000.00
11-3540-531-21	STATE OF NC WORKFORCE GRANT	11,675.70	0.00	0.00	0.00	0.00	0.00	0.00
11-3540-531-22	ADULT DAY CARE-HCCBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3540-531-23	ADULT DAY CARE-DSS FUNDING	3,000.00	300.00	3,917.33	-3,617.33	1,000.00	1,000.00	1,000.00
11-3540-531-24	ADULT DAY CARE-CLIENT DONATI	3,500.00	4,000.00	3,425.00	575.00	4,000.00	4,000.00	4,000.00
11-3540-531-25	ADULT DAY CARE-MEAL DONATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-3540-531-27	EMERGENCY FOOD/SHELTER	4,500.00	4,500.00	4,942.50	-442.50	4,500.00	4,500.00	4,500.00
11-3540-531-28	ADULT DAY CARE-CACFP	3,000.00	4,000.00	3,168.53	831.47	4,000.00	4,000.00	4,000.00
11-3540-531-30	DINING ROOM RENTAL	750.00	500.00	160.00	340.00	500.00	500.00	500.00
11-3540-531-32	DONATIONS-SENIOR GAMES	3,000.00	5,694.00	5,694.00	0.00	3,000.00	3,000.00	3,000.00
11-3540-531-37	ALLIANCE FOR GREEN HEAT GRAN	0.00	7,500.00	7,500.00	0.00	0.00	0.00	0.00
<b>DEPARTMENT ON AGING</b>		<b>380,749.06</b>	<b>384,815.00</b>	<b>389,234.58</b>	<b>-4,419.58</b>	<b>324,211.00</b>	<b>326,611.00</b>	<b>326,611.00</b>
11-3541-840-00	EMERGENCY FOOD & SHELTER	14,000.00	11,871.00	6,839.00	5,032.00	11,871.00	11,871.00	11,871.00
<b>EMERGENCY FOOD &amp; SHELTER REVENUE</b>		<b>14,000.00</b>	<b>11,871.00</b>	<b>6,839.00</b>	<b>5,032.00</b>	<b>11,871.00</b>	<b>11,871.00</b>	<b>11,871.00</b>
11-3542-531-01	ACTIVITY FEES	7,500.00	7,500.00	7,050.00	450.00	7,500.00	7,500.00	7,500.00
11-3542-531-03	FUND RAISING INCOME	500.00	500.00	193.00	307.00	500.00	500.00	500.00
11-3542-840-00	DONATIONS AND GIFTS	750.00	2,700.00	2,956.42	-256.42	750.00	750.00	750.00
<b>SENIOR CENTER</b>		<b>8,750.00</b>	<b>10,700.00</b>	<b>10,199.42</b>	<b>500.58</b>	<b>8,750.00</b>	<b>8,750.00</b>	<b>8,750.00</b>
11-3582-360-00	VETERAN'S SERVICE	2,084.00	3,174.00	1,000.00	2,174.00	2,171.00	2,171.00	2,171.00
11-3582-360-02	NCDMVA GRANT	0.00	18,289.00	18,288.98	0.02	0.00	0.00	0.00
<b>GENERAL REVENUES</b>		<b>2,084.00</b>	<b>21,463.00</b>	<b>19,288.98</b>	<b>2,174.02</b>	<b>2,171.00</b>	<b>2,171.00</b>	<b>2,171.00</b>
11-3611-410-01	DAILY ADMISSIONS MEMBERSHIPS	0.00	105,862.00	170,003.13	-64,141.13	106,000.00	145,000.00	145,000.00
11-3611-410-02	AQUATICS CENTER REVENUES	0.00	85,019.00	7,917.00	77,102.00	85,100.00	85,100.00	85,100.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-3611-410-03	RENTALS	0.00	12,500.00	10,840.00	1,660.00	12,500.00	12,500.00	12,500.00
11-3611-410-04	SWIM TEAM	0.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00	15,000.00
11-3611-480-02	CONCESSIONS	0.00	12,839.00	1,065.00	11,774.00	12,000.00	12,000.00	12,000.00
<b>AQUATICS CENTER</b>		<b>0.00</b>	<b>231,220.00</b>	<b>189,825.13</b>	<b>41,394.87</b>	<b>230,600.00</b>	<b>269,600.00</b>	<b>269,600.00</b>
11-3612-330-00	TOWN OF SYLVA - POOL	20,000.00	42,372.00	42,371.89	0.11	20,000.00	20,000.00	20,000.00
11-3612-410-00	MISCELLANEOUS REVENUES	2,500.00	2,500.00	135.00	2,365.00	2,500.00	2,500.00	2,500.00
11-3612-410-01	SWIMMING POOL ADMISSION	45,000.00	45,000.00	36,481.75	8,518.25	42,000.00	42,000.00	42,000.00
11-3612-410-02	SWIM LESSONS	2,700.00	2,700.00	20.00	2,680.00	500.00	500.00	500.00
11-3612-410-03	SWIMMING POOL REIMBURSEMENT	9,000.00	9,000.00	0.00	9,000.00	9,000.00	9,000.00	9,000.00
11-3612-410-04	SPECIAL TRIPS	4,000.00	5,000.00	700.00	4,300.00	5,000.00	5,000.00	5,000.00
11-3612-410-06	SPECIAL PROGRAMS	5,000.00	6,000.00	9,922.00	-3,922.00	6,000.00	8,000.00	8,000.00
11-3612-410-07	ADULT LEAGUES	0.00	0.00	4,770.00	-4,770.00	2,400.00	2,400.00	2,400.00
11-3612-410-09	WOMENS VOLLEYBALL	1,750.00	1,900.00	2,200.00	-300.00	1,900.00	2,200.00	2,200.00
11-3612-410-10	CO-REC VOLLEYBALL	1,650.00	1,900.00	4,184.00	-2,284.00	1,900.00	3,500.00	3,500.00
11-3612-410-11	CHURCH VOLLEYBALL	1,650.00	1,200.00	2,200.00	-1,000.00	1,500.00	2,200.00	2,200.00
11-3612-410-12	YOUTH VOLLEYBALL	9,500.00	9,500.00	9,583.00	-83.00	9,500.00	9,500.00	9,500.00
11-3612-410-13	CHURCH SOFTBALL	3,200.00	3,200.00	0.00	3,200.00	3,200.00	3,200.00	3,200.00
11-3612-410-14	ADULT BASKETBALL	3,600.00	3,600.00	0.00	3,600.00	3,600.00	3,600.00	3,600.00
11-3612-410-15	OUTDOOR RECREATION	17,000.00	17,000.00	11,283.00	5,717.00	17,000.00	17,000.00	17,000.00
11-3612-410-16	TENNIS	2,000.00	2,000.00	620.00	1,380.00	2,000.00	2,000.00	2,000.00
11-3612-410-17	YOUTH SOCCER	40,000.00	40,000.00	53,512.50	-13,512.50	40,000.00	40,000.00	40,000.00
11-3612-410-18	YOUTH BASKETBALL	13,000.00	13,000.00	10,815.00	2,185.00	13,000.00	13,000.00	13,000.00
11-3612-410-19	SANDLOT BASEBALL	1,000.00	1,000.00	565.00	435.00	1,000.00	1,000.00	1,000.00
11-3612-410-20	ROAD RACES	3,500.00	3,500.00	3,843.10	-343.10	3,500.00	3,500.00	3,500.00
11-3612-410-22	LEISURE PROGRAMS	15,000.00	15,000.00	1,202.00	13,798.00	15,000.00	15,000.00	15,000.00
11-3612-410-23	DAY CAMPS	42,000.00	42,000.00	23,200.00	18,800.00	42,000.00	42,000.00	42,000.00
11-3612-410-24	ANDREWS PARK	45,000.00	45,000.00	46,953.00	-1,953.00	45,000.00	45,000.00	45,000.00
11-3612-410-25	SHELTER RENTAL	7,500.00	7,500.00	9,535.00	-2,035.00	7,500.00	7,500.00	7,500.00
11-3612-410-26	FEE/CHARGES	1,500.00	1,500.00	734.00	766.00	1,500.00	1,500.00	1,500.00
11-3612-410-27	CHALLENGER SOCCER CAMP	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-3612-410-28	SKI LESSONS	18,500.00	18,500.00	4,905.00	13,595.00	15,000.00	15,000.00	15,000.00
11-3612-410-31	PUMPKIN PATCH	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-3612-410-38	RECREATION CENTER FEES	198,000.00	257,000.00	263,710.69	-6,710.69	198,000.00	240,000.00	240,000.00
11-3612-410-39	CASHIERS RECREATION CENTER F	200,000.00	236,000.00	253,447.02	-17,447.02	175,000.00	200,000.00	200,000.00
11-3612-410-41	PERSONAL TRAINER FEES	28,000.00	28,000.00	25,357.29	2,642.71	28,000.00	28,000.00	28,000.00
11-3612-410-42	CASHIERS PERSONAL TRAINER FE	35,000.00	85,000.00	62,020.00	22,980.00	35,000.00	75,000.00	75,000.00
11-3612-480-01	SWIMMING POOL CONCESSIONS	10,000.00	10,000.00	6,687.75	3,312.25	10,000.00	10,000.00	10,000.00
11-3612-480-02	PARK CONCESSIONS	6,000.00	6,000.00	9,155.50	-3,155.50	6,000.00	6,000.00	6,000.00
11-3612-840-00	DONATIONS	19,119.00	9,000.00	8,976.88	23.12	9,000.00	9,000.00	9,000.00
11-3612-840-02	DONATIONS-GREENWAYS	1,500.00	1,500.00	2,330.38	-830.38	1,500.00	1,500.00	1,500.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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11-3612-840-03	DONATIONS-CASHIERS	4,000.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	4,000.00
	RECREATION	818,169.00	977,372.00	911,420.75	65,951.25	779,000.00	890,600.00	890,600.00
11-3713-510-00	CASHIERS WELL SERVICE FEES	13,500.00	13,500.00	13,490.00	10.00	13,500.00	13,500.00	13,500.00
	REVENUES	13,500.00	13,500.00	13,490.00	10.00	13,500.00	13,500.00	13,500.00
11-3814-410-01	REGISTER OF DEEDS - REVENUES	970,000.00	900,000.00	891,255.00	8,745.00	900,000.00	900,000.00	900,000.00
11-3814-410-02	REGISTER OF DEEDS-RECEIPTS	400,000.00	400,000.00	259,410.55	140,589.45	400,000.00	400,000.00	400,000.00
11-3814-410-03	REGISTER OF DEEDS - MARRIAGE	7,500.00	7,500.00	8,825.00	-1,325.00	7,500.00	7,500.00	7,500.00
11-3814-410-04	REGISTER OF DEEDS-TECHNOLOGY	28,000.00	28,000.00	0.00	28,000.00	28,000.00	28,000.00	28,000.00
11-3814-410-06	R.O.D.-REV-ADM FEE	15,000.00	15,000.00	15,779.00	-779.00	15,000.00	15,000.00	15,000.00
11-3814-410-07	NC OSBM GRANT	2,500.00	0.00	2,714.00	-2,714.00	0.00	0.00	0.00
	REGISTER OF DEEDS	1,423,000.00	1,350,500.00	1,177,983.55	172,516.45	1,350,500.00	1,350,500.00	1,350,500.00
11-3831-491-00	INVESTMENT EARNINGS	1,830,000.00	1,573,483.00	1,473,361.13	100,121.87	1,500,000.00	1,500,000.00	1,500,000.00
	REVENUES	1,830,000.00	1,573,483.00	1,473,361.13	100,121.87	1,500,000.00	1,500,000.00	1,500,000.00
11-3832-000-01	COPY MACHINE	34,500.00	34,500.00	26,769.48	7,730.52	34,500.00	34,500.00	34,500.00
	GENERAL REVENUES	34,500.00	34,500.00	26,769.48	7,730.52	34,500.00	34,500.00	34,500.00
11-3834-860-00	RENTS	40,000.00	30,000.00	30,605.65	-605.65	25,000.00	25,000.00	25,000.00
11-3834-860-04	TOWER RENT-SKYFI	4,500.00	4,500.00	3,645.00	855.00	4,500.00	4,500.00	4,500.00
	RENTS	44,500.00	34,500.00	34,250.65	249.35	29,500.00	29,500.00	29,500.00
11-3835-480-00	VENDING MACHINES	1,000.00	1,000.00	319.85	680.15	1,000.00	1,000.00	1,000.00
11-3835-820-00	SALE OF FIXED ASSETS	100,000.00	100,000.00	28,116.81	71,883.19	100,000.00	100,000.00	100,000.00
	REVENUES	101,000.00	101,000.00	28,436.66	72,563.34	101,000.00	101,000.00	101,000.00
11-3837-351-00	ABC DISTRIBUTION-LAW ENFORCE	36,641.00	40,683.45	22,480.18	18,203.27	40,685.00	40,685.00	40,685.00
11-3837-351-01	ABC DISTRIBUTION - GENERAL	629,128.00	648,704.25	498,704.25	150,000.00	649,000.00	649,000.00	649,000.00
11-3837-351-02	ABC DISTRIBUTION - RECREATIO	15,000.00	15,000.00	12,757.38	2,242.62	15,000.00	15,000.00	15,000.00
11-3837-351-03	ABC DISTRIBUTION-EDUCATION	94,297.00	60,156.82	32,839.89	27,316.93	60,160.00	60,160.00	60,160.00
11-3837-351-04	ABC LICENSE FEES	4,800.00	4,800.00	4,792.50	7.50	4,800.00	4,800.00	4,800.00
11-3837-351-05	BEER AND WINE TAX DISTRIBUTI	193,755.00	165,000.00	162,995.44	2,004.56	165,000.00	165,000.00	165,000.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year	Current Year	Actual	Remaining	Department	Admin	Board
		Budget	Budget	YTD	Budget	Request	Recommended	Approved
		07/01/2023	07/01/2024	07/01/2024	07/01/2024	07/01/2025	07/01/2025	07/01/2025
		06/30/2024	06/30/2025	06/30/2025	06/30/2025	06/30/2026	06/30/2026	06/30/2026
GENERAL REVENUES		973,621.00	934,344.52	734,569.64	199,774.88	934,645.00	934,645.00	934,645.00
11-3839-850-00	INSURANCE SETTLEMENTS	61,317.65	78,931.15	78,930.26	0.89	0.00	0.00	0.00
11-3839-890-00	MISCELLANEOUS	30,000.00	30,000.00	9,036.58	20,963.42	30,000.00	30,000.00	30,000.00
11-3839-890-03	TDA ADMINISTRATION	38,250.00	38,250.00	35,062.50	3,187.50	38,250.00	38,250.00	38,250.00
11-3839-890-04	AIRPORT ADMINISTRATION	14,500.00	14,500.00	0.00	14,500.00	14,250.00	14,250.00	14,250.00
REVENUES		144,067.65	161,681.15	123,029.34	38,651.81	82,500.00	82,500.00	82,500.00
11-3991-000-00	FUND BALANCE	150,000.00	7,109,721.00	0.00	7,109,721.00	0.00	0.00	0.00
FUND BALANCE		150,000.00	7,109,721.00	0.00	7,109,721.00	0.00	0.00	0.00
DEPARTMENT TOTAL Revenue		92,332,224.2	103,176,104.	82,443,392.7	20,732,711.7	94,249,004.5	106,938,560.	104,713,237.0
11-4110-121-00	SALARIES & WAGES	70,542.00	71,871.00	72,027.26	-156.26	73,309.00	73,309.00	73,309.00
11-4110-170-00	BOARD MEMBER EXPENSE	12,500.00	12,500.00	10,516.27	1,983.73	12,500.00	12,500.00	12,500.00
11-4110-181-00	SOCIAL SECURITY CONTRIBUTION	4,369.00	4,456.00	4,360.55	95.45	4,545.00	4,545.00	4,545.00
11-4110-183-00	HOSPITALIZATION INSURANCE	73,200.00	74,660.00	65,317.28	9,342.72	74,660.00	74,660.00	74,660.00
11-4110-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
11-4110-186-00	WORKMAN'S COMPENSATION	775.00	802.00	802.00	0.00	827.00	538.00	538.00
11-4110-187-00	MEDICARE TAX	1,022.00	1,043.00	1,019.92	23.08	1,063.00	1,063.00	1,063.00
11-4110-189-00	EMPLOYEE APPRECIATION	5,000.00	5,000.00	448.61	4,551.39	5,000.00	5,000.00	5,000.00
11-4110-191-00	PROFESSIONAL SERVICES-AUDIT	112,381.00	120,600.00	118,831.80	1,768.20	130,000.00	130,000.00	130,000.00
11-4110-260-00	OFFICE SUPPLIES AND MATERIAL	3,500.00	3,500.00	1,472.48	2,027.52	3,500.00	2,500.00	2,500.00
11-4110-311-00	TRAVEL	16,000.00	16,000.00	13,700.00	2,300.00	16,000.00	16,000.00	16,000.00
11-4110-321-00	TELEPHONE	3,000.00	3,000.00	2,244.73	755.27	3,000.00	3,000.00	3,000.00
11-4110-325-00	POSTAGE	250.00	250.00	0.00	250.00	250.00	250.00	250.00
11-4110-370-00	ADVERTISING	5,060.00	5,000.00	5,360.24	-360.24	5,000.00	5,000.00	5,000.00
11-4110-393-00	CONTRACTED SERVICES	30,000.00	30,000.00	9,478.65	20,521.35	30,000.00	30,000.00	30,000.00
11-4110-454-00	INSURANCE-PROFESSIONAL LIABI	2,600.00	2,600.00	2,600.00	0.00	2,678.00	2,678.00	2,678.00
11-4110-491-00	DUES AND SUBSCRIPTIONS	15,000.00	15,000.00	13,299.85	1,700.15	15,000.00	15,000.00	15,000.00
11-4110-510-00	CAPITAL OUTLAY-EQUIPMENT	0.00	28,364.96	1,102.62	13,175.84	5,000.00	0.00	0.00
11-4110-699-00	MISCELLANEOUS DONATIONS	24,860.00	25,000.00	6,169.03	18,830.97	25,000.00	25,000.00	25,000.00
GOVERNING BODY		380,059.00	419,646.96	328,751.29	76,809.17	410,332.00	404,043.00	404,043.00
11-4120-121-00	SALARIES & WAGES	333,977.00	323,402.00	299,093.63	24,308.37	316,294.14	316,294.00	316,294.00
11-4120-121-02	SALARIES & WAGES-OVERTIME	0.00	0.00	8.75	-8.75	0.00	0.00	0.00
11-4120-181-00	SOCIAL SECURITY CONTRIBUTION	19,868.00	20,051.00	18,015.65	2,035.35	19,610.27	19,610.00	19,610.00
11-4120-182-00	RETIREMENT EXPENSE	211,284.29	44,145.00	40,454.37	3,690.63	43,174.15	45,546.00	45,546.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-4120-183-00	HOSPITALIZATION INSURANCE	43,920.00	59,728.00	43,920.24	15,807.76	60,922.56	44,796.00	44,796.00
11-4120-183-01	RETIREE INSURANCE	0.00	14,750.00	14,750.00	0.00	9,000.00	9,000.00	9,000.00
11-4120-185-00	UNEMPLOYMENT INSURANCE	888.00	1,256.00	1,199.00	57.00	1,099.00	942.00	942.00
11-4120-186-00	WORKMAN'S COMPENSATION	755.00	678.00	678.00	0.00	699.00	727.00	727.00
11-4120-187-00	MEDICARE TAX	4,647.00	4,690.00	4,213.46	476.54	4,586.27	4,586.00	4,586.00
11-4120-250-00	VEHICLE SUPPLIES	2,500.00	2,500.00	813.55	1,686.45	2,500.00	2,500.00	2,500.00
11-4120-260-00	OFFICE SUPPLIES AND MATERIAL	3,350.00	3,000.00	2,856.99	143.01	4,000.00	4,000.00	4,000.00
11-4120-260-01	CITIZENS ACADEMY SUPPLIES	5,000.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
11-4120-311-00	TRAVEL	4,744.00	12,500.00	7,300.65	5,199.35	13,000.00	13,000.00	13,000.00
11-4120-321-00	TELEPHONE	6,000.00	6,500.00	5,339.42	1,160.58	8,000.00	8,000.00	8,000.00
11-4120-325-00	POSTAGE	500.00	500.00	146.38	353.62	500.00	500.00	500.00
11-4120-370-00	ADVERTISING	500.00	500.00	80.80	419.20	500.00	500.00	500.00
11-4120-452-00	INSURANCE-VEHICLE	3,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
11-4120-454-00	INSURANCE-PROFESSIONAL LIABL	4,400.00	4,040.00	4,040.00	0.00	4,400.00	4,400.00	4,400.00
11-4120-491-00	DUES AND SUBSCRIPTIONS	1,500.00	2,000.00	1,225.90	774.10	2,000.00	2,000.00	2,000.00
11-4120-510-00	CAPITAL OUTLAY-EQUIPMENT	5,109.00	2,394.00	2,449.75	-55.75	6,500.00	0.00	0.00
11-4120-699-00	CONTRACTED SERVICES	0.00	13,500.00	0.00	13,500.00	24,000.00	24,000.00	24,000.00
<b>ADMINISTRATION</b>		<b>651,942.29</b>	<b>521,634.00</b>	<b>449,586.54</b>	<b>72,047.46</b>	<b>526,285.39</b>	<b>505,901.00</b>	<b>505,901.00</b>
11-4125-121-00	SALARIES & WAGES	134,990.00	138,443.00	138,866.08	-423.08	144,132.00	144,132.00	144,132.00
11-4125-181-00	SOCIAL SECURITY CONTRIBUTION	8,356.00	8,584.00	8,063.11	520.89	8,936.18	8,936.00	8,936.00
11-4125-182-00	RETIREMENT EXPENSE	17,464.00	18,898.00	18,991.40	-93.40	19,674.02	20,755.00	20,755.00
11-4125-183-00	HOSPITALIZATION INSURANCE	29,280.00	29,864.00	29,280.16	583.84	29,864.00	29,864.00	29,864.00
11-4125-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00
11-4125-185-00	UNEMPLOYMENT INSURANCE	597.00	628.00	640.88	-12.88	628.00	628.00	628.00
11-4125-186-00	WORKMAN'S COMPENSATION	349.00	343.34	343.34	0.00	354.00	332.00	332.00
11-4125-187-00	MEDICARE TAX	1,954.00	2,008.00	1,885.69	122.31	2,089.91	2,090.00	2,090.00
11-4125-260-00	OFFICE SUPPLIES AND MATERIAL	5,050.00	5,350.00	3,772.93	271.67	6,275.00	6,275.00	6,275.00
11-4125-311-00	TRAVEL	4,010.00	5,800.00	3,831.02	1,968.98	5,900.00	5,900.00	5,900.00
11-4125-321-00	TELEPHONE	3,000.00	3,000.00	2,215.56	784.44	3,100.00	3,100.00	3,100.00
11-4125-325-00	POSTAGE	1,020.00	1,020.00	637.51	382.49	864.00	864.00	864.00
11-4125-454-00	INSURANCE-PROFESSIONAL LIABI	500.00	500.00	500.00	0.00	500.00	500.00	500.00
11-4125-491-00	DUES & SUBSCRIPTIONS	1,040.00	550.00	264.00	286.00	650.00	650.00	650.00
11-4125-550-00	CAPITAL OUTLAY	4,053.00	1,493.00	1,492.35	0.65	850.00	0.00	0.00
11-4125-699-00	CONTRACTED SERVICES	36,551.00	39,593.01	28,605.72	5,982.29	40,469.69	40,470.00	40,470.00
<b>HUMAN RESOURCES</b>		<b>248,214.00</b>	<b>256,074.35</b>	<b>239,389.75</b>	<b>10,374.20</b>	<b>270,286.80</b>	<b>270,496.00</b>	<b>270,496.00</b>
11-4130-121-00	SALARIES & WAGES	573,320.00	594,923.00	598,238.12	-3,315.12	609,560.00	609,560.00	609,560.00
11-4130-181-00	SOCIAL SECURITY CONTRIBUTION	33,637.00	36,886.00	34,297.60	2,588.40	37,793.00	37,793.00	37,793.00
11-4130-182-00	RETIREMENT EXPENSE	73,883.00	81,267.00	81,821.21	-554.21	83,205.00	87,777.00	87,777.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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11-4130-183-00	HOSPITALIZATION INSURANCE	117,120.00	119,456.00	116,557.56	2,898.44	119,456.00	119,456.00	119,456.00
11-4130-183-01	RETIREE INSURANCE	29,728.20	29,729.00	29,729.00	0.00	24,000.00	24,000.00	24,000.00
11-4130-185-00	UNEMPLOYMENT INSURANCE	2,373.00	2,512.00	2,579.40	-67.40	2,512.00	2,512.00	2,512.00
11-4130-186-00	WORKMAN'S COMPENSATION	1,575.00	1,475.41	1,475.41	0.00	1,520.00	1,402.00	1,402.00
11-4130-187-00	MEDICARE TAX	8,298.00	8,627.00	8,521.51	105.49	8,839.00	8,839.00	8,839.00
11-4130-260-00	OFFICE SUPPLIES AND MATERIAL	17,500.00	17,500.00	17,994.81	-494.81	20,000.00	20,000.00	20,000.00
11-4130-311-00	TRAVEL	2,000.00	2,000.00	90.00	1,910.00	2,000.00	2,000.00	2,000.00
11-4130-321-00	TELEPHONE	6,520.00	6,000.00	6,392.64	-392.64	6,000.00	6,000.00	6,000.00
11-4130-325-00	POSTAGE	7,665.00	7,000.00	9,509.18	-2,509.18	12,500.00	12,500.00	12,500.00
11-4130-352-00	REPAIRS & MAINT EQUIPMENT	2,500.00	2,500.00	370.00	2,130.00	2,500.00	2,500.00	2,500.00
11-4130-370-00	ADVERTISING	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-4130-454-00	INSURANCE-PROFESSIONAL LIABI	5,250.00	5,250.00	5,250.00	0.00	5,900.00	5,900.00	5,900.00
11-4130-491-00	DUES AND SUBSCRIPTIONS	1,800.00	1,800.00	350.00	1,450.00	1,800.00	1,800.00	1,800.00
11-4130-510-00	CAPITAL OUTLAY-EQUIPMENT	4,232.00	0.00	1,281.51	-1,281.51	12,430.00	0.00	0.00
11-4130-699-00	CONTRACTED SERVICES	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
<b>FINANCE</b>		<b>892,901.20</b>	<b>922,425.41</b>	<b>919,457.95</b>	<b>2,967.46</b>	<b>955,515.00</b>	<b>947,539.00</b>	<b>947,539.00</b>
11-4140-121-00	SALARIES & WAGES	186,202.00	194,403.00	194,725.06	-322.06	203,470.00	203,470.00	203,470.00
11-4140-181-00	SOCIAL SECURITY CONTRIBUTION	11,051.00	12,052.99	11,496.76	556.23	12,615.14	12,615.00	12,615.00
11-4140-182-00	RETIREMENT EXPENSE	24,089.00	27,280.45	26,632.66	647.79	27,773.66	29,300.00	29,300.00
11-4140-183-00	HOSPITALIZATION INSURANCE	58,560.00	52,428.00	58,560.32	-6,132.32	59,728.00	59,728.00	59,728.00
11-4140-183-01	RETIREE INSURANCE	20,694.24	11,892.00	11,892.00	0.00	12,000.00	12,000.00	12,000.00
11-4140-185-00	UNEMPLOYMENT INSURANCE	1,194.00	1,256.00	1,281.76	-25.76	1,256.00	1,256.00	1,256.00
11-4140-186-00	WORKMAN'S COMPENSATION	506.00	482.12	482.12	0.00	497.00	468.00	468.00
11-4140-187-00	MEDICARE TAX	2,585.00	2,818.84	2,688.99	129.85	2,950.32	2,950.00	2,950.00
11-4140-260-00	OFFICE SUPPLIES AND MATERIAL	8,800.00	8,000.00	6,752.55	1,247.45	8,800.00	8,800.00	8,800.00
11-4140-311-00	TRAVEL	1,000.00	3,000.00	150.00	2,850.00	3,000.00	3,000.00	3,000.00
11-4140-321-00	TELEPHONE	3,500.00	3,000.00	2,561.71	438.29	3,000.00	3,000.00	3,000.00
11-4140-325-00	POSTAGE	10,675.00	8,000.00	10,561.06	-2,561.06	10,000.00	10,000.00	10,000.00
11-4140-352-00	REPAIRS & MAINT EQUIPMENT	2,000.00	2,000.00	1,778.00	222.00	2,000.00	2,000.00	2,000.00
11-4140-370-00	ADVERTISING	4,000.00	4,500.00	3,703.40	796.60	4,500.00	4,500.00	4,500.00
11-4140-454-00	INSURANCE-PROFESSIONAL LIABI	2,150.00	2,150.00	2,150.00	0.00	2,150.00	2,150.00	2,150.00
11-4140-491-00	DUES AND SUBSCRIPTIONS	200.00	200.00	75.00	125.00	200.00	200.00	200.00
11-4140-510-00	CAPITAL OUTLAY-EQUIPMENT	1,765.00	0.00	0.00	0.00	2,000.00	0.00	0.00
11-4140-510-01	CAPITAL OUTLAY-SOFTWARE	36,887.00	36,887.00	16,579.47	20,307.53	36,887.00	36,887.00	36,887.00
11-4140-699-00	CONTRACTED SERVICES	5,097.00	6,600.00	7,500.00	-900.00	6,600.00	7,500.00	7,500.00
<b>TAX COLLECTIONS</b>		<b>380,955.24</b>	<b>376,950.40</b>	<b>359,570.86</b>	<b>17,379.54</b>	<b>399,427.12</b>	<b>399,824.00</b>	<b>399,824.00</b>
11-4141-121-00	SALARIES & WAGES	448,418.00	473,830.00	446,580.99	27,249.01	872,195.85	488,183.00	488,183.00
11-4141-170-00	BOARD OF E&R EXPENSE	0.00	0.00	26.65	-26.65	5,000.00	5,000.00	5,000.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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11-4141-181-00	SOCIAL SECURITY CONTRIBUTION	27,771.00	29,378.00	26,243.26	3,134.74	44,794.14	30,267.00	30,267.00
11-4141-182-00	RETIREMENT EXPENSE	58,011.00	64,678.00	61,084.78	3,593.22	74,231.02	70,298.00	70,298.00
11-4141-183-00	HOSPITALIZATION INSURANCE	116,435.00	119,456.00	107,041.56	12,414.44	194,116.00	119,456.00	119,456.00
11-4141-183-01	RETIREE INSURANCE	41,388.48	32,586.00	32,586.00	0.00	24,000.00	24,000.00	24,000.00
11-4141-185-00	UNEMPLOYMENT INSURANCE	2,368.00	2,512.00	2,394.86	117.14	4,082.00	2,512.00	2,512.00
11-4141-186-00	WORKMAN'S COMPENSATION	1,213.00	1,175.10	1,175.10	0.00	1,210.00	1,123.00	1,123.00
11-4141-187-00	MEDICARE TAX	6,495.00	6,871.00	6,137.57	733.43	10,476.04	7,079.00	7,079.00
11-4141-213-00	UNIFORMS	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00
11-4141-251-00	VEHICLE SUPPLIES	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00
11-4141-260-00	OFFICE SUPPLIES AND MATERIAL	12,500.00	12,500.00	10,343.79	2,156.21	20,000.00	12,500.00	12,500.00
11-4141-311-00	TRAVEL	6,000.00	7,500.00	5,014.45	2,485.55	18,550.00	7,500.00	7,500.00
11-4141-321-00	TELEPHONE	10,000.00	10,000.00	7,529.63	2,470.37	10,500.00	10,000.00	10,000.00
11-4141-321-01	CELL PHONES	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00
11-4141-325-00	POSTAGE	22,750.00	23,750.00	25,073.77	-1,323.77	54,250.00	25,000.00	25,000.00
11-4141-351-00	REPAIR & MAINTENANCE-VEHICLE	2,500.00	2,500.00	415.29	2,084.71	4,000.00	2,500.00	2,500.00
11-4141-352-00	REPAIRS & MAINT EQUIPMENT	2,000.00	2,000.00	1,864.56	135.44	2,500.00	2,000.00	2,000.00
11-4141-370-00	ADVERTISING AND PUBLICATIONS	3,000.00	3,000.00	3,449.61	-449.61	3,000.00	3,500.00	3,500.00
11-4141-395-00	TRAINING EMPLOYEE EDUCATION	8,750.00	9,000.00	5,740.00	3,260.00	8,250.00	8,000.00	8,000.00
11-4141-452-00	INSURANCE-VEHICLE	0.00	875.00	875.00	0.00	4,375.00	1,000.00	1,000.00
11-4141-454-00	INSURANCE-PROFESSIONAL LIABI	2,000.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
11-4141-491-00	DUES AND SUBSCRIPTIONS	2,110.00	2,110.00	1,151.85	958.15	1,925.00	2,000.00	2,000.00
11-4141-510-00	CAPITAL OUTLAY-EQUIPMENT	4,024.00	0.00	0.00	0.00	11,000.00	0.00	0.00
11-4141-510-01	LEASED EQUIPMENT	36,887.00	39,500.00	16,579.50	22,920.50	214,125.00	36,887.00	36,887.00
11-4141-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	58,660.00	0.00	0.00	0.00	0.00	0.00	0.00
11-4141-699-01	CONTRACTED SERVICES	53,000.00	53,500.00	52,933.33	566.67	54,500.00	54,500.00	54,500.00
11-4141-699-03	BILLING&NOTIFICATION COST	12,000.00	12,000.00	13,455.05	-1,455.05	20,000.00	15,000.00	15,000.00
<b>TAX ADMINISTRATION</b>		<b>938,280.48</b>	<b>910,721.10</b>	<b>829,696.60</b>	<b>81,024.50</b>	<b>1,667,580.05</b>	<b>930,305.00</b>	<b>930,305.00</b>
11-4142-121-00	SALARIES & WAGES	49,452.00	51,907.00	47,238.63	4,668.37	54,856.00	54,855.00	54,855.00
11-4142-181-00	SOCIAL SECURITY CONTRIBUTION	3,059.00	3,218.23	2,921.61	296.62	3,401.07	3,401.00	3,401.00
11-4142-182-00	RETIREMENT EXPENSE	6,400.00	7,090.50	6,462.06	628.44	7,487.84	7,899.00	7,899.00
11-4142-183-00	HOSPITALIZATION INSURANCE	14,640.00	14,932.00	12,387.76	2,544.24	14,932.00	14,932.00	14,932.00
11-4142-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
11-4142-185-00	UNEMPLOYMENT INSURANCE	301.00	314.00	294.24	19.76	314.00	314.00	314.00
11-4142-186-00	WORKMAN'S COMPENSATION	295.00	128.73	128.73	0.00	150.00	126.00	126.00
11-4142-187-00	MEDICARE TAX	716.00	752.65	683.24	69.41	795.41	795.00	795.00
11-4142-260-00	OFFICE SUPPLIES AND MATERIAL	500.00	500.00	107.97	392.03	500.00	500.00	500.00
11-4142-311-00	TRAVEL	1,353.00	1,500.00	0.00	1,500.00	4,000.00	4,000.00	4,000.00
11-4142-321-00	TELEPHONE	1,500.00	1,500.00	872.35	627.65	1,500.00	1,500.00	1,500.00
11-4142-510-00	CAPTIAL OUTLAY EQUIPMENT	0.00	2,434.00	2,433.70	0.30	0.00	0.00	0.00
11-4142-699-00	CONTRACTED SERVICES	12,530.00	15,000.00	9,573.66	5,426.34	26,018.07	26,018.00	26,018.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-4142-699-01	SOFTWARE MAINTENANCE	13,200.00	15,000.00	14,159.67	840.33	15,000.00	15,000.00	15,000.00
<b>GIS-MAPPING</b>		<b>103,946.00</b>	<b>114,277.11</b>	<b>97,263.62</b>	<b>17,013.49</b>	<b>131,954.39</b>	<b>132,340.00</b>	<b>132,340.00</b>
11-4143-121-00	SALARIES & WAGES	46,625.00	120,647.00	122,009.09	-1,362.09	138,269.35	125,442.00	125,442.00
11-4143-181-00	SOCIAL SECURITY CONTRIBUTION	2,891.00	7,480.00	7,427.08	52.92	7,777.47	7,777.00	7,777.00
11-4143-182-00	RETIREMENT EXPENSE	6,020.00	16,468.00	16,680.58	-212.58	17,122.97	18,064.00	18,064.00
11-4143-183-00	HOSPITALIZATION INSURANCE	9,990.00	44,796.00	41,611.56	3,184.44	44,796.00	44,796.00	44,796.00
11-4143-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	9,000.00	9,000.00	9,000.00
11-4143-185-00	UNEMPLOYMENT INSURANCE	466.00	942.00	936.69	5.31	942.00	942.00	942.00
11-4143-186-00	WORKMAN'S COMPENSATION	752.00	299.20	299.20	0.00	0.00	289.00	289.00
11-4143-187-00	MEDICARE TAX	676.00	1,750.00	1,736.94	13.06	1,818.92	1,819.00	1,819.00
11-4143-260-00	OFFICE SUPPLIES AND MATERIAL	3,580.00	2,500.00	2,729.26	-229.26	3,500.00	3,500.00	3,500.00
11-4143-311-00	TRAVEL	2,500.00	2,750.00	1,336.92	1,413.08	2,750.00	2,750.00	2,750.00
11-4143-321-00	TELEPHONE	1,500.00	2,500.00	2,526.08	-26.08	2,500.00	2,500.00	2,500.00
11-4143-325-00	POSTAGE	0.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00
<b>LICENSE PLATE AGENCY</b>		<b>75,000.00</b>	<b>202,632.20</b>	<b>197,293.40</b>	<b>5,338.80</b>	<b>228,476.71</b>	<b>216,879.00</b>	<b>216,879.00</b>
11-4150-186-00	WORKMAN'S COMPENSATION	315.00	181.70	181.70	0.00	0.00	0.00	0.00
11-4150-192-00	LEGAL	364,153.00	400,000.00	456,400.60	-56,400.60	400,000.00	400,000.00	400,000.00
11-4150-192-02	LEGAL-TAX APPEALS	15,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	25,000.00
11-4150-321-00	TELEPHONE	244.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>LEGAL</b>		<b>379,712.00</b>	<b>425,181.70</b>	<b>456,582.30</b>	<b>-31,400.60</b>	<b>425,000.00</b>	<b>425,000.00</b>	<b>425,000.00</b>
11-4160-550-00	CAPITAL OUTLAY-EQUIPMENT	132,794.00	6,500.00	6,430.62	69.38	0.00	0.00	0.00
11-4160-590-00	COURT FACILITIES	85,325.00	55,590.00	56,878.04	-1,288.04	70,000.00	70,000.00	70,000.00
<b>COURT FACILITIES</b>		<b>218,119.00</b>	<b>62,090.00</b>	<b>63,308.66</b>	<b>-1,218.66</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>
11-4170-121-00	SALARIES & WAGES	218,004.00	180,783.72	181,684.97	-901.25	226,290.63	221,706.00	221,706.00
11-4170-121-02	SALARIES&WAGES-OVERTIME	9,200.00	14,300.00	14,288.99	11.01	20,000.00	20,000.00	20,000.00
11-4170-170-00	BOARD MEMBER EXPENSE	16,400.00	9,700.00	9,622.86	77.14	12,000.00	12,000.00	12,000.00
11-4170-181-00	SOCIAL SECURITY CONTRIBUTION	17,421.00	17,911.20	17,965.06	-53.86	11,358.65	23,666.00	23,666.00
11-4170-182-00	RETIREMENT EXPENSE	28,144.00	24,059.22	24,907.46	-848.24	25,007.35	34,806.00	34,806.00
11-4170-183-00	HOSPITALIZATION INSURANCE	58,560.00	59,728.00	54,055.68	5,672.32	59,728.00	74,660.00	74,660.00
11-4170-183-01	RETIREE INSURANCE	14,748.60	20,695.00	20,695.00	0.00	12,000.00	15,000.00	15,000.00
11-4170-185-00	UNEMPLOYMENT INSURANCE	2,240.00	2,291.00	2,296.05	-5.05	1,256.00	1,570.00	1,570.00
11-4170-186-00	WORKMAN'S COMPENSATION	885.00	454.16	454.16	0.00	468.00	556.00	556.00
11-4170-187-00	MEDICARE TAX	4,075.00	4,189.07	4,201.43	-12.36	2,656.46	5,535.00	5,535.00
11-4170-199-00	ELECTION EXPENSE	86,272.00	106,580.00	105,530.69	1,049.31	164,660.00	100,000.00	100,000.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-4170-260-00	OFFICE SUPPLIES AND MATERIAL	8,000.00	8,900.00	3,849.33	5,050.67	3,600.00	3,600.00	3,600.00
11-4170-311-00	TRAVEL	14,409.00	16,000.00	14,709.44	1,290.56	27,600.00	27,600.00	27,600.00
11-4170-321-00	TELEPHONE	18,455.00	13,300.00	15,785.36	-2,485.36	11,700.00	11,700.00	11,700.00
11-4170-325-00	POSTAGE	11,000.00	14,000.00	14,344.00	-344.00	14,000.00	14,000.00	14,000.00
11-4170-352-00	REPAIRS & MAINT EQUIPMENT	48,947.00	49,947.00	40,143.91	9,803.09	51,600.00	51,600.00	51,600.00
11-4170-393-00	CONTRACTED SERVICES	19,000.00	19,000.00	0.00	19,000.00	8,000.00	8,000.00	8,000.00
11-4170-393-01	ONE STOP ABSENTEE VOTING	116,600.00	98,600.00	98,486.33	113.67	113,500.00	90,000.00	90,000.00
11-4170-454-00	INSURANCE-PROFESSIONAL LIABI	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
11-4170-510-00	CAPITAL OUTLAY-EQUIPMENT	12,590.00	29,619.00	6,483.16	21.43	83,200.00	0.00	0.00
<b>ELECTIONS</b>		<b>705,950.60</b>	<b>691,057.37</b>	<b>630,503.88</b>	<b>37,439.08</b>	<b>849,625.09</b>	<b>716,999.00</b>	<b>716,999.00</b>
11-4180-121-00	SALARIES & WAGES	274,108.00	297,680.00	298,595.14	-915.14	319,491.00	319,491.00	319,491.00
11-4180-181-00	SOCIAL SECURITY CONTRIBUTION	16,465.00	18,456.00	17,927.24	528.76	19,808.00	19,808.00	19,808.00
11-4180-182-00	RETIREMENT EXPENSE	35,462.00	40,633.00	40,835.07	-202.07	43,611.00	46,007.00	46,007.00
11-4180-183-00	HOSPITALIZATION INSURANCE	73,200.00	74,660.00	73,200.40	1,459.60	74,660.00	74,660.00	74,660.00
11-4180-183-01	RETIREE INSURANCE	11,891.28	11,892.00	11,892.00	0.00	15,000.00	15,000.00	15,000.00
11-4180-185-00	UNEMPLOYMENT INSURANCE	1,495.00	1,570.00	1,602.20	-32.20	1,570.00	1,570.00	1,570.00
11-4180-186-00	WORKMAN'S COMPENSATION	795.00	704.25	704.25	0.00	726.00	735.00	735.00
11-4180-187-00	MEDICARE TAX	3,968.00	4,317.00	4,192.55	124.45	4,633.00	4,633.00	4,633.00
11-4180-189-00	OTHER FRINGE BENEFITS/RETIRE	6,200.00	6,200.00	3,904.29	2,295.71	6,200.00	6,200.00	6,200.00
11-4180-260-00	OFFICE SUPPLIES AND MATERIAL	6,000.00	9,680.00	9,755.72	-75.72	12,180.00	12,180.00	12,180.00
11-4180-311-00	TRAVEL	1,000.00	2,500.00	2,562.43	-62.43	5,000.00	5,000.00	5,000.00
11-4180-321-00	TELEPHONE	4,500.00	6,000.00	3,717.79	2,282.21	6,000.00	6,000.00	6,000.00
11-4180-325-00	POSTAGE	2,000.00	2,000.00	1,309.94	690.06	2,000.00	2,000.00	2,000.00
11-4180-393-00	CONTRACTED SERVICES	3,000.00	20,000.00	19,871.60	128.40	15,000.00	15,000.00	15,000.00
11-4180-439-00	RENTAL OF EQUIPMENT	93,275.00	106,000.00	92,819.60	13,180.40	106,000.00	106,000.00	106,000.00
11-4180-454-00	INSURANCE-PROFESSIONAL LIABI	2,000.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
11-4180-491-00	DUES AND SUBSCRIPTIONS	900.00	900.00	430.00	470.00	900.00	900.00	900.00
11-4180-510-00	CAPITAL OUTLAY EQUIPMENT	56,396.00	22,616.00	22,615.50	0.50	37,100.00	0.00	0.00
<b>REGISTER OF DEEDS</b>		<b>592,655.28</b>	<b>627,808.25</b>	<b>607,935.72</b>	<b>19,872.53</b>	<b>671,879.00</b>	<b>637,184.00</b>	<b>637,184.00</b>
11-4200-260-00	OFFICE SUPPLIES AND MATERIAL	32,000.00	32,000.00	19,831.84	12,168.16	32,000.00	32,000.00	32,000.00
11-4200-321-00	TELEPHONE	5,000.00	5,000.00	8,395.35	-3,395.35	5,000.00	5,000.00	5,000.00
11-4200-325-00	POSTAGE	15,000.00	15,000.00	-4,398.41	19,398.41	15,000.00	17,000.00	17,000.00
11-4200-331-00	UTILITIES AUDIT	35,000.00	0.00	0.00	0.00	35,000.00	35,000.00	35,000.00
11-4200-331-01	SALES TAX AUDIT	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
11-4200-439-00	RENTAL OF EQUIPMENT	100,000.00	100,000.00	89,386.50	10,613.50	100,000.00	100,000.00	100,000.00
11-4200-491-00	DUES AND SUBSCRIPTIONS	0.00	30,500.00	30,150.00	350.00	0.00	0.00	0.00
11-4200-550-00	CAPITAL OUTLAY-EQUIPMENT	0.00	4,500.00	1,473.06	3,026.94	0.00	0.00	0.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year	Current Year	Actual	Remaining	Department	Admin	Board
		Budget	Budget	YTD	Budget	Request	Recommended	Approved
		07/01/2023	07/01/2024	07/01/2024	07/01/2024	07/01/2025	07/01/2025	07/01/2025
		06/30/2024	06/30/2025	06/30/2025	06/30/2025	06/30/2026	06/30/2026	06/30/2026
CENTRAL SERVICES		197,000.00	197,000.00	144,838.34	52,161.66	197,000.00	199,000.00	199,000.00
11-4210-121-00	SALARIES & WAGES	323,928.00	340,075.00	315,924.03	24,150.97	296,216.00	309,739.00	309,739.00
11-4210-181-00	SOCIAL SECURITY CONTRIBUTION	20,044.00	22,206.96	19,250.29	2,956.67	18,365.39	19,204.00	19,204.00
11-4210-182-00	RETIREMENT EXPENSE	43,332.00	48,911.77	43,214.87	5,696.90	7,594.04	44,602.00	44,602.00
11-4210-183-00	HOSPITALIZATION INSURANCE	73,200.00	68,370.00	65,880.36	2,489.64	74,660.00	74,660.00	74,660.00
11-4210-183-01	RETIREE INSURANCE	5,945.64	5,946.00	5,946.00	0.00	15,000.00	15,000.00	15,000.00
11-4210-185-00	UNEMPLOYMENT INSURANCE	1,495.00	1,789.00	1,504.26	284.74	1,570.00	1,570.00	1,570.00
11-4210-186-00	WORKMAN'S COMPENSATION	850.00	834.12	834.12	0.00	860.00	712.00	712.00
11-4210-187-00	MEDICARE TAX	4,688.00	5,193.90	4,502.20	691.70	4,295.13	4,491.00	4,491.00
11-4210-250-00	VEHICLE SUPPLIES	500.00	2,000.00	1,365.64	634.36	2,000.00	2,000.00	2,000.00
11-4210-260-00	OFFICE SUPPLIES AND MATERIAL	6,000.00	6,000.00	4,533.08	602.58	7,200.00	7,200.00	7,200.00
11-4210-311-00	TRAVEL	4,000.00	4,000.00	1,036.00	2,964.00	4,000.00	4,000.00	4,000.00
11-4210-321-00	TELEPHONE	15,000.00	22,600.00	15,504.74	7,095.26	15,000.00	15,000.00	15,000.00
11-4210-325-00	POSTAGE	100.00	100.00	0.00	100.00	100.00	100.00	100.00
11-4210-352-00	REPAIRS & MAINT EQUIPMENT	5,255.00	6,000.00	2,106.03	3,893.97	6,000.00	6,000.00	6,000.00
11-4210-353-00	REPAIRS & MAINT VEHICLES	0.00	0.00	36.03	-36.03	0.00	0.00	0.00
11-4210-393-00	CONTRACTED SERVICES	280,432.00	872,020.44	439,298.09	432,722.35	336,826.44	336,826.00	336,826.00
11-4210-393-01	SOFTWARE DEVELOPMENT-PERMITT	455,863.00	250,000.00	216,780.12	723.88	0.00	0.00	0.00
11-4210-412-00	EQUIPMENT LEASE	0.00	50,000.00	47,803.01	2,196.99	228,954.00	228,954.00	228,954.00
11-4210-454-00	INSURANCE-PROFESSIONAL LIABI	1,500.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
11-4210-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	0.00	55,317.00	0.00	0.00	0.00	0.00	0.00
11-4210-550-00	CAPITAL OUTLAY-EQUIPMENT	82,592.00	19,706.00	19,643.73	62.27	465,675.00	0.00	0.00
COMPUTER SERVICES		1,324,724.64	1,782,570.19	1,206,662.60	487,230.25	1,485,816.00	1,071,558.00	1,071,558.00
11-4240-121-00	SALARIES & WAGES	51,699.00	53,418.00	53,486.68	-68.68	55,286.00	55,285.00	55,285.00
11-4240-181-00	SOCIAL SECURITY CONTRIBUTION	3,086.00	3,311.92	3,076.49	235.43	3,427.73	3,428.00	3,428.00
11-4240-182-00	RETIREMENT EXPENSE	6,689.00	7,292.00	7,315.33	-23.33	7,546.54	7,961.00	7,961.00
11-4240-183-00	HOSPITALIZATION INSURANCE	7,320.00	7,466.00	7,320.04	145.96	7,466.00	7,466.00	7,466.00
11-4240-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
11-4240-185-00	UNEMPLOYMENT INSURANCE	150.00	157.00	160.22	-3.22	157.00	157.00	157.00
11-4240-186-00	WORKMAN'S COMPENSATION	930.00	866.96	866.96	0.00	893.00	835.00	835.00
11-4240-187-00	MEDICARE TAX	748.00	774.56	719.33	55.23	801.65	802.00	802.00
11-4240-213-00	UNIFORMS	600.00	700.00	491.83	208.17	700.00	700.00	700.00
11-4240-321-00	TELEPHONE	500.00	500.00	456.12	43.88	600.00	600.00	600.00
PUBLIC WORKS		71,722.00	74,486.44	73,893.00	593.44	78,377.92	78,734.00	78,734.00
11-4250-121-00	SALARIES & WAGES	183,064.00	169,946.00	179,291.20	-9,345.20	178,675.97	178,576.00	178,576.00
11-4250-126-00	PART TIME WAGES	15,600.00	15,600.00	0.00	15,600.00	15,600.00	15,600.00	15,600.00
11-4250-181-00	SOCIAL SECURITY CONTRIBUTION	11,350.00	10,536.65	11,053.92	-517.27	12,038.92	11,072.00	11,072.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-4250-182-00	RETIREMENT EXPENSE	23,498.00	23,198.00	23,276.81	-78.81	26,509.33	25,715.00	25,715.00
11-4250-183-00	HOSPITALIZATION INSURANCE	43,920.00	44,796.00	43,920.24	875.76	44,796.00	44,796.00	44,796.00
11-4250-183-01	RETIREE INSURANCE	20,694.24	20,700.00	20,700.00	0.00	9,000.00	9,000.00	9,000.00
11-4250-185-00	UNEMPLOYMENT INSURANCE	979.00	942.00	1,052.37	-110.37	942.00	942.00	942.00
11-4250-186-00	WORKMAN'S COMPENSATION	4,923.00	4,391.60	4,391.60	0.00	4,524.00	4,461.00	4,461.00
11-4250-187-00	MEDICARE TAX	2,654.00	2,464.22	2,525.54	-61.32	2,815.55	2,589.00	2,589.00
11-4250-213-00	UNIFORMS	2,100.00	2,400.00	2,143.64	256.36	2,700.00	2,700.00	2,700.00
11-4250-250-00	VEHICLE SUPPLIES	2,000.00	2,000.00	1,457.27	542.73	2,000.00	2,000.00	2,000.00
11-4250-260-00	OFFICE SUPPLIES AND MATERIAL	2,045.00	2,000.00	1,984.37	15.63	2,000.00	2,000.00	2,000.00
11-4250-321-00	TELEPHONE	2,500.00	2,500.00	2,708.42	-208.42	2,500.00	2,500.00	2,500.00
11-4250-352-00	REPAIRS & MAINT EQUIPMENT	2,000.00	2,000.00	1,236.35	763.65	2,000.00	2,000.00	2,000.00
11-4250-353-00	REPAIRS & MAINT VEHICLES	10,000.00	10,000.00	7,400.52	2,599.48	10,000.00	10,000.00	10,000.00
11-4250-395-00	EMPLOYEE TRAINING EXPENSE	250.00	250.00	211.00	39.00	1,000.00	1,000.00	1,000.00
11-4250-454-00	INSURANCE-PROFESSIONAL LIABI	700.00	700.00	700.00	0.00	700.00	700.00	700.00
11-4250-491-00	DUES AND SUBSCRIPTIONS	2,000.00	2,000.00	1,866.60	133.40	3,000.00	3,000.00	3,000.00
11-4250-550-00	CAPITAL OUTLAY-EQUIPMENT	7,874.00	5,939.00	5,939.00	0.00	8,000.00	0.00	0.00
<b>CENTRAL GARAGE</b>		<b>338,151.24</b>	<b>322,363.47</b>	<b>311,858.85</b>	<b>10,504.62</b>	<b>328,801.77</b>	<b>318,651.00</b>	<b>318,651.00</b>
11-4260-121-00	SALARIES & WAGES	497,112.00	639,006.00	616,607.46	22,398.54	659,463.14	659,463.00	659,463.00
11-4260-121-01	ON CALL COMPENSATION	5,200.00	7,800.00	7,800.00	0.00	7,800.00	7,800.00	7,800.00
11-4260-181-00	SOCIAL SECURITY CONTRIBUTION	30,075.00	40,102.00	37,685.28	2,416.72	40,887.00	41,370.00	41,370.00
11-4260-182-00	RETIREMENT EXPENSE	64,372.00	88,289.00	84,309.22	3,979.78	90,017.00	96,086.00	96,086.00
11-4260-183-00	HOSPITALIZATION INSURANCE	136,400.00	194,116.00	166,671.68	27,444.32	194,116.00	194,116.00	194,116.00
11-4260-183-01	RETIREE INSURANCE	14,748.60	14,750.00	14,750.00	0.00	39,000.00	39,000.00	39,000.00
11-4260-185-00	UNEMPLOYMENT INSURANCE	2,960.00	4,082.00	3,844.42	237.58	4,082.00	4,082.00	4,082.00
11-4260-186-00	WORKMAN'S COMPENSATION	20,543.00	21,415.49	21,415.49	0.00	22,058.00	20,830.00	20,830.00
11-4260-187-00	MEDICARE TAX	7,455.00	9,379.00	8,813.60	565.40	9,563.00	9,675.00	9,675.00
11-4260-213-00	UNIFORMS	6,400.00	7,000.00	6,098.12	901.88	8,750.00	8,750.00	8,750.00
11-4260-251-00	VEHICLE SUPPLIES	15,000.00	10,000.00	10,045.67	-45.67	12,000.00	12,000.00	12,000.00
11-4260-299-00	MISCELLANEOUS SUPPLIES	20,000.00	30,000.00	11,491.31	18,508.69	30,000.00	30,000.00	30,000.00
11-4260-311-00	TRAVEL	2,500.00	2,500.00	120.60	2,379.40	2,500.00	2,500.00	2,500.00
11-4260-321-00	TELEPHONE	16,700.00	18,000.00	19,593.25	-1,593.25	18,000.00	18,000.00	18,000.00
11-4260-325-00	POSTAGE	250.00	250.00	13.96	236.04	250.00	250.00	250.00
11-4260-331-00	UTILITIES	573,100.00	690,000.00	591,117.99	87,769.03	710,000.00	710,000.00	710,000.00
11-4260-351-00	REPAIRS & MAINT - BUILDINGS	1,012,500.00	1,112,525.00	325,878.74	671,376.87	1,458,448.49	485,230.00	485,230.00
11-4260-351-07	REPAIRS & MAINT - MARK WATSO	156,400.00	225,000.00	6,950.00	217,000.00	0.00	0.00	0.00
11-4260-351-08	REPAIRS & MAINT - DILLSBORO	250,000.00	34,000.00	33,472.00	528.00	0.00	0.00	0.00
11-4260-351-09	REPAIRS & MAINT - DOA ROOFIN	4,500.00	43,000.00	43,000.00	0.00	0.00	0.00	0.00
11-4260-351-10	REPAIRS & MAINT - JAIL	225,600.00	141,500.00	-6,679.00	123,929.00	0.00	135,000.00	135,000.00
11-4260-351-11	REPAIRS & MAINT - CASHIERS A	80,000.00	95,000.00	29,006.00	65,994.00	0.00	82,586.00	82,586.00
11-4260-351-12	REPAIRS & MAINT - DSS BUILDI	40,000.00	40,000.00	27,850.26	-798.11	0.00	0.00	0.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-4260-352-00	REPAIRS & MAINT EQUIPMENT	248,000.00	110,000.00	76,743.84	2,343.56	120,000.00	120,000.00	120,000.00
11-4260-353-00	REPAIRS & MAINT VEHICLES	8,000.00	8,000.00	2,408.28	5,591.72	8,000.00	8,000.00	8,000.00
11-4260-393-00	CONTRACTED SERVICES	179,800.00	214,500.00	196,577.74	-4,232.74	205,000.00	205,000.00	205,000.00
11-4260-451-00	PROPERTY & GENERAL LIABILITY	375,000.00	390,000.00	390,000.00	0.00	425,000.00	425,000.00	425,000.00
11-4260-452-00	INSURANCE-VEHICLE	150,000.00	166,600.00	166,523.00	77.00	150,000.00	150,000.00	150,000.00
11-4260-454-00	INSURANCE-PROFESSIONAL LIABI	2,500.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
11-4260-550-00	CAPITAL OUTLAY EQUIPMENT	450,000.00	35,721.00	33,382.39	2,338.61	218,360.79	0.00	0.00
11-4260-550-03	CAPITAL OUTLAY-PROPERTY	610,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11-4260-599-00	PURCHASE OF ROAD SIGNS	10,000.00	15,000.00	6,852.02	8,147.98	15,000.00	15,000.00	15,000.00
11-4260-599-01	COMMUNITY WATCH SIGNS	500.00	500.00	0.00	500.00	500.00	500.00	500.00
<b>MAINTENANCE</b>		<b>5,215,615.60</b>	<b>4,410,535.49</b>	<b>2,934,843.32</b>	<b>1,257,994.35</b>	<b>4,451,295.42</b>	<b>3,482,738.00</b>	<b>3,482,738.00</b>
11-4261-121-00	SALARIES & WAGES	745,587.00	868,611.00	826,601.71	42,009.29	888,395.00	891,620.00	891,620.00
11-4261-126-00	PART-TIME SALARIES & WAGES	1,000.00	12,000.00	357.74	11,642.26	12,000.00	12,000.00	12,000.00
11-4261-181-00	SOCIAL SECURITY CONTRIBUTION	51,434.00	54,598.00	49,600.30	4,997.70	55,824.49	56,024.00	56,024.00
11-4261-182-00	RETIREMENT EXPENSE	105,550.00	120,203.00	112,524.14	7,678.86	122,903.92	130,121.00	130,121.00
11-4261-183-00	HOSPITALIZATION INSURANCE	272,100.00	347,169.00	286,326.18	60,842.82	332,237.00	339,703.00	339,703.00
11-4261-183-01	RETIREE INSURANCE	53,510.76	59,457.00	59,457.00	0.00	68,250.00	68,250.00	68,250.00
11-4261-185-00	UNEMPLOYMENT INSURANCE	6,290.00	7,301.00	7,057.79	243.21	6,986.50	7,144.00	7,144.00
11-4261-186-00	WORKMAN'S COMPENSATION	26,290.00	27,853.74	27,853.74	0.00	28,690.00	26,594.00	26,594.00
11-4261-187-00	MEDICARE TAX	12,029.00	12,769.00	11,600.65	1,168.35	13,055.73	13,102.00	13,102.00
11-4261-213-00	UNIFORMS	6,000.00	6,000.00	3,674.99	2,262.58	7,000.00	7,000.00	7,000.00
11-4261-251-00	VEHICLE SUPPLIES	6,500.00	6,000.00	5,789.61	210.39	7,000.00	7,000.00	7,000.00
11-4261-299-00	MISCELLANEOUS SUPPLIES	110,000.00	95,000.00	107,715.87	-12,715.87	120,000.00	120,000.00	120,000.00
11-4261-311-00	TRAVEL	500.00	500.00	70.40	429.60	500.00	500.00	500.00
11-4261-321-00	TELEPHONE	3,500.00	3,000.00	0.00	3,000.00	4,500.00	4,500.00	4,500.00
11-4261-352-00	REPAIRS & MAINT EQUIPMENT	3,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
11-4261-393-00	CONTRACTED SERVICES	55,000.00	55,000.00	49,642.32	5,357.68	90,000.00	90,000.00	90,000.00
11-4261-454-00	INSURANCE-PROFESSIONAL LIABI	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
11-4261-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	75,988.00	0.00	0.00	0.00	41,000.00	0.00	0.00
11-4261-550-00	CAPITAL OUTLAY-EQUIPMENT	7,533.00	4,588.00	4,587.74	0.26	22,500.00	0.00	0.00
<b>HOUSEKEEPING</b>		<b>1,543,311.76</b>	<b>1,683,549.74</b>	<b>1,553,860.18</b>	<b>129,627.13</b>	<b>1,824,342.64</b>	<b>1,777,058.00</b>	<b>1,777,058.00</b>
11-4262-121-00	SALARIES & WAGES	847,294.00	840,007.00	835,442.02	4,564.98	856,173.00	962,064.00	962,064.00
11-4262-126-00	PART-TIME SALARIES & WAGES	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	25,000.00
11-4262-181-00	SOCIAL SECURITY CONTRIBUTION	54,083.00	53,631.00	50,646.95	2,984.05	54,632.73	61,198.00	61,198.00
11-4262-182-00	RETIREMENT EXPENSE	112,614.00	114,661.00	111,947.29	2,713.71	120,280.11	142,137.00	142,137.00
11-4262-183-00	HOSPITALIZATION INSURANCE	251,340.00	261,310.00	231,989.52	29,320.48	261,310.00	306,106.00	306,106.00
11-4262-183-01	RETIREE INSURANCE	11,891.28	11,892.00	11,892.00	0.00	70,500.00	61,500.00	61,500.00
11-4262-185-00	UNEMPLOYMENT INSURANCE	5,476.00	5,495.00	5,707.44	-212.44	5,495.00	6,437.00	6,437.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-4262-186-00	WORKMAN'S COMPENSATION	15,970.00	16,746.53	16,746.53	0.00	17,000.00	17,777.00	17,777.00
11-4262-187-00	MEDICARE TAX	12,648.00	12,543.00	11,844.80	698.20	12,777.01	14,312.00	14,312.00
11-4262-213-00	UNIFORMS	12,000.00	12,600.00	10,338.26	2,261.74	13,300.00	13,300.00	13,300.00
11-4262-251-00	VEHICLE SUPPLIES	35,000.00	38,000.00	34,012.53	3,987.47	40,000.00	40,000.00	40,000.00
11-4262-299-00	MISCELLANEOUS SUPPLIES	65,000.00	70,000.00	53,729.78	16,270.22	75,000.00	75,000.00	75,000.00
11-4262-299-01	SCHOOL MISC SUPPLIES	19,500.00	20,000.00	18,334.33	1,665.67	25,000.00	25,000.00	25,000.00
11-4262-299-02	GREENHOUSE SUPPLIES	25,000.00	32,000.00	27,069.62	3,492.26	35,000.00	35,000.00	35,000.00
11-4262-311-00	TRAVEL	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
11-4262-352-00	REPAIRS & MAINT EQUIPMENT	40,000.00	37,500.00	25,021.65	10,978.35	45,000.00	45,000.00	45,000.00
11-4262-393-00	CONTRACTED SERVICES	10,000.00	12,500.00	12,180.14	319.86	15,000.00	15,000.00	15,000.00
11-4262-452-00	INSURANCE-VEHICLE	18,000.00	18,000.00	18,000.00	0.00	18,000.00	18,000.00	18,000.00
11-4262-454-00	INSURANCE-PROFESSIONAL LIABI	1,200.00	1,200.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00
11-4262-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	98,939.00	52,164.00	0.00	0.86	234,492.00	0.00	0.00
11-4262-550-00	CAPITAL OUTLAY-EQUIPMENT	71,683.00	95,686.00	89,692.10	4,397.09	471,636.29	0.00	0.00
GROUNDS DIVISION		1,733,638.28	1,731,935.53	1,565,794.96	109,442.50	2,397,796.14	1,865,031.00	1,865,031.00
11-4263-199-00	PROFESSIONAL SERVICES	55,000.00	55,000.00	20,725.00	34,275.00	55,000.00	55,000.00	55,000.00
PROFESSIONAL SERVICES		55,000.00	55,000.00	20,725.00	34,275.00	55,000.00	55,000.00	55,000.00
11-4310-121-00	SALARIES & WAGES	3,565,969.00	3,689,485.00	3,494,853.22	194,631.78	3,870,933.00	4,295,087.00	3,977,916.00
11-4310-121-01	ON CALL COMPENSATION-DETECTI	11,400.00	15,600.00	15,600.00	0.00	15,600.00	15,600.00	15,600.00
11-4310-121-02	SALARIES & WAGES-OVERTIME	170,000.00	165,000.00	162,717.34	2,282.66	60,000.00	60,000.00	60,000.00
11-4310-126-00	PART-TIME SALARIES & WAGES	63,800.00	55,000.00	57,750.68	-2,750.68	55,000.00	55,000.00	55,000.00
11-4310-181-00	SOCIAL SECURITY CONTRIBUTION	240,053.00	243,095.00	224,245.98	18,849.02	85,293.00	262,789.00	254,728.00
11-4310-182-00	RETIREMENT EXPENSE	953,309.00	995,745.00	943,672.28	52,072.72	488,279.00	1,127,508.00	1,079,795.00
11-4310-183-00	HOSPITALIZATION INSURANCE	980,880.00	1,000,444.00	833,980.88	166,463.12	403,164.00	1,030,308.00	985,512.00
11-4310-183-01	RETIREE INSURANCE	256,902.84	233,355.00	233,355.00	0.00	192,000.00	192,000.00	192,000.00
11-4310-185-00	UNEMPLOYMENT INSURANCE	19,832.00	21,038.00	19,473.04	1,564.96	8,478.00	21,666.00	20,724.00
11-4310-186-00	WORKMAN'S COMPENSATION	104,924.00	105,991.92	100,407.62	5,584.30	137,790.00	101,303.00	101,303.00
11-4310-187-00	MEDICARE TAX	56,141.00	56,853.00	52,445.17	4,407.83	19,948.00	61,459.00	59,573.00
11-4310-189-00	EMPLOYEE APPRECIATION	6,200.00	6,200.00	5,342.26	812.24	6,200.00	6,200.00	6,200.00
11-4310-197-00	DRUG TESTING	3,000.00	3,000.00	1,232.50	1,767.50	3,000.00	3,000.00	3,000.00
11-4310-197-01	PRE-EMPLOYMENT TESTING	8,700.00	5,000.00	1,985.00	3,015.00	5,000.00	5,000.00	5,000.00
11-4310-213-00	UNIFORMS	56,200.00	56,200.00	48,324.08	7,875.92	56,200.00	56,200.00	56,200.00
11-4310-230-00	CERTIFICATON SUPP/TRAINING/A	40,535.00	40,000.00	38,261.23	1,738.77	45,000.00	45,000.00	45,000.00
11-4310-240-00	SUPPLIES & MATERIALS	33,100.00	35,000.00	32,247.12	2,752.88	35,000.00	35,000.00	35,000.00
11-4310-250-00	VEHICLE SUPPLIES-FUEL	188,000.00	188,000.00	197,733.66	-9,733.66	188,000.00	188,000.00	188,000.00
11-4310-260-00	SUPPLIES	15,164.00	27,360.00	27,202.94	157.06	27,360.00	27,360.00	27,360.00
11-4310-260-01	SUPPLIES-SHOP WITH COP	18,980.00	7,935.00	13,950.00	-6,015.00	7,935.00	7,935.00	7,935.00
11-4310-299-00	CANINE SUPPLIES/NEEDS	16,500.00	16,500.00	13,851.26	1,985.38	16,500.00	16,500.00	16,500.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-4310-311-00	TRAVEL	11,000.00	12,000.00	12,189.07	-189.07	17,000.00	17,000.00	17,000.00
11-4310-321-00	TELEPHONE	55,000.00	55,000.00	61,072.42	-6,072.42	62,000.00	62,000.00	62,000.00
11-4310-325-00	POSTAGE	6,000.00	6,500.00	6,556.77	-56.77	6,500.00	6,500.00	6,500.00
11-4310-352-00	REPAIRS & MAINT EQUIPMENT	8,961.00	26,381.00	17,874.13	4,887.87	26,381.00	26,381.00	26,381.00
11-4310-353-00	REPAIRS & MAINT VEHICLES	110,376.00	75,376.00	130,397.07	-55,021.07	75,376.00	75,376.00	75,376.00
11-4310-359-00	OTHER REPAIRS & MAINTENANCE	1,500.00	1,500.00	840.44	659.56	1,500.00	1,500.00	1,500.00
11-4310-391-00	LEGAL ADVERTISING	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
11-4310-395-00	TRAINING AND CERTIFICATIONS	5,000.00	7,000.00	7,183.93	-183.93	12,000.00	12,000.00	12,000.00
11-4310-399-00	CONTRACTED SERVICES	122,000.00	126,000.00	144,598.14	-18,598.14	139,876.00	139,876.00	139,876.00
11-4310-399-01	CONTRACTED SERVICES-D.A.R.E	6,000.00	7,500.00	7,287.69	212.31	9,000.00	9,000.00	9,000.00
11-4310-452-00	INSURANCE-VEHICLE	45,000.00	45,000.00	45,000.00	0.00	45,000.00	45,000.00	45,000.00
11-4310-454-00	INSURANCE-PROFESSIONAL LIABI	38,000.00	38,000.00	38,000.00	0.00	38,000.00	38,000.00	38,000.00
11-4310-491-00	DUES AND SUBSCRIPTIONS	3,000.00	3,000.00	1,232.40	1,767.60	3,000.00	3,000.00	3,000.00
11-4310-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	496,816.65	570,931.15	480,122.78	90,020.47	640,477.20	576,429.00	576,429.00
11-4310-550-00	CAPITAL OUTLAY-EQUIPMENT	101,448.00	70,708.00	51,456.50	-15,326.37	118,974.92	0.00	0.00
11-4310-699-00	CONTRACTED SERVICES -RADIO E	20,000.00	20,000.00	15,720.34	4,279.66	20,000.00	20,000.00	20,000.00
11-4310-699-01	CONTROLLED SUB-DRUG & NARCOT	10,000.00	8,000.00	150.00	7,850.00	8,000.00	8,000.00	8,000.00
11-4310-699-04	SPECIAL PROJECTS	10,400.00	10,000.00	7,642.56	163.94	10,000.00	10,000.00	10,000.00
<b>SHERIFF</b>		<b>7,861,091.49</b>	<b>8,050,698.07</b>	<b>7,545,955.50</b>	<b>462,855.44</b>	<b>6,960,765.12</b>	<b>8,663,977.00</b>	<b>8,243,408.00</b>
11-4311-699-01	DRUG PREVENTION ACTIVITIES	8,500.00	0.00	5,835.00	-5,835.00	0.00	0.00	0.00
<b>NARCOTIC FUND</b>		<b>8,500.00</b>	<b>0.00</b>	<b>5,835.00</b>	<b>-5,835.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11-4320-121-00	SALARIES & WAGES	1,116,593.00	1,257,093.00	1,125,465.60	131,627.40	1,382,999.00	1,359,436.00	1,401,580.00
11-4320-121-01	ON CALL COMPENSATION	3,200.00	2,600.00	3,968.67	-1,368.67	7,800.00	5,200.00	5,200.00
11-4320-121-02	SALARIES & WAGES-OVERTIME	0.00	96,000.00	89,783.38	6,216.62	60,000.00	60,000.00	60,000.00
11-4320-126-00	PART-TIME SALARIES	23,000.00	20,000.00	19,077.94	922.06	20,000.00	20,000.00	20,000.00
11-4320-181-00	SOCIAL SECURITY CONTRIBUTION	72,766.00	85,293.00	74,492.40	10,800.60	85,745.94	89,567.00	92,180.00
11-4320-182-00	RETIREMENT EXPENSE	151,517.00	187,782.00	171,150.79	16,631.21	188,779.36	208,028.00	214,096.00
11-4320-183-00	HOSPITALIZATION INSURANCE	366,000.00	403,164.00	283,040.05	120,123.95	373,300.00	388,232.00	388,232.00
11-4320-183-01	RETIREE INSURANCE	64,940.04	58,995.00	58,995.00	0.00	78,000.00	78,000.00	78,000.00
11-4320-185-00	UNEMPLOYMENT INSURANCE	7,400.00	8,478.00	7,287.84	1,190.16	7,850.00	8,164.00	8,164.00
11-4320-186-00	WORKMAN'S COMPENSATION	32,997.00	37,935.28	37,935.28	0.00	39,074.00	37,423.00	37,423.00
11-4320-187-00	MEDICARE TAX	17,018.00	19,948.00	17,421.89	2,526.11	20,053.49	20,947.00	21,559.00
11-4320-193-00	MEDICAL SERVICES	280,275.00	276,675.00	350,500.54	-73,825.54	290,508.75	290,509.00	290,509.00
11-4320-197-01	PRE-EMPLOYMENT TESTING	4,000.00	4,000.00	3,752.00	248.00	4,000.00	4,000.00	4,000.00
11-4320-213-00	UNIFORMS	16,500.00	16,500.00	12,914.23	3,212.45	18,000.00	18,000.00	18,000.00
11-4320-220-00	FOOD & PROVISIONS	400,000.00	400,000.00	438,583.99	-48,421.17	400,000.00	400,000.00	400,000.00
11-4320-238-00	DRUGS	15,000.00	15,000.00	10,790.95	3,036.68	15,000.00	15,000.00	15,000.00
11-4320-260-00	OFFICE SUPPLIES AND MATERIAL	9,927.00	9,927.00	6,734.56	2,168.44	9,927.00	9,927.00	9,927.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-4320-260-01	CHAPLIN PROGRAM-SUPPLIES	1,000.00	1,000.00	975.04	24.96	1,000.00	1,000.00	1,000.00
11-4320-299-00	MISCELLANEOUS SUPPLIES	16,000.00	16,000.00	13,423.60	2,315.63	16,000.00	16,000.00	16,000.00
11-4320-311-00	TRAVEL	3,000.00	3,000.00	2,921.64	78.36	5,000.00	5,000.00	5,000.00
11-4320-313-00	TRANSPORTATION OF PRISION/IN	36,000.00	36,000.00	2,457.13	33,542.87	36,000.00	36,000.00	36,000.00
11-4320-321-01	INMATE PHONE SERVICE	39,800.00	34,800.00	33,450.30	1,349.70	34,800.00	34,800.00	34,800.00
11-4320-325-00	POSTAGE	1,500.00	1,500.00	565.11	934.89	1,500.00	1,500.00	1,500.00
11-4320-352-00	REPAIRS & MAINT EQUIPMENT	8,000.00	8,000.00	3,571.64	2,824.43	8,000.00	8,000.00	8,000.00
11-4320-392-00	LAUNDRY & LINENS	8,281.00	8,281.00	7,381.60	899.40	8,281.00	8,281.00	8,281.00
11-4320-395-00	TRAINING	2,500.00	2,500.00	1,428.95	1,071.05	2,500.00	2,500.00	2,500.00
11-4320-454-00	INSURANCE-PROFESSIONAL LIABI	9,500.00	9,500.00	9,500.00	0.00	9,500.00	9,500.00	9,500.00
11-4320-491-00	DUES AND SUBSCRIPTIONS	2,760.00	2,500.00	4,364.92	-1,864.92	4,000.00	4,000.00	4,000.00
11-4320-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	0.00	119,851.00	115,714.00	4,137.00	60,272.72	0.00	0.00
11-4320-550-00	CAPITAL OUTLAY-EQUIPMENT	8,503.00	125,000.00	62,687.25	-250,610.01	254,193.55	0.00	0.00
11-4320-699-00	CONTRACTED SERVICES	83,760.00	113,813.03	125,445.27	-15,656.24	117,463.67	117,464.00	117,464.00
<b>JAIL</b>		<b>2,801,737.04</b>	<b>3,381,135.31</b>	<b>3,095,781.56</b>	<b>-45,864.58</b>	<b>3,559,548.48</b>	<b>3,256,478.00</b>	<b>3,307,915.00</b>
11-4324-260-00	OFFICE SUPPLIES AND MATERIAL	12,184.00	12,184.00	0.00	12,184.00	0.00	0.00	0.00
11-4324-311-00	TRAVEL	11,169.00	11,169.00	0.00	11,169.00	0.00	0.00	0.00
11-4324-399-01	CONTRACTED SERVICES-MERIDIAN	110,880.00	110,880.00	0.00	110,880.00	0.00	0.00	0.00
11-4324-399-02	CONTRACTED SERVICES-CLINICAL	38,700.00	38,700.00	9,310.00	29,390.00	0.00	0.00	0.00
11-4324-399-03	CONTRACTED SERVICES-KOPAK	34,490.00	34,490.00	22,000.00	12,490.00	0.00	0.00	0.00
11-4324-399-04	CONTRACTED SERVICES-BRANCALE	29,674.00	29,674.00	0.00	29,674.00	0.00	0.00	0.00
11-4324-399-05	CONTRACTED SERVICES-HOFFMAN	4,398.00	4,398.00	0.00	4,398.00	0.00	0.00	0.00
11-4324-550-00	CAPITAL OUTLAY	0.00	0.00	43,558.25	-43,558.25	0.00	0.00	0.00
11-4324-699-00	GRANTS MANAGEMENT	15,000.00	15,000.00	7,062.50	7,937.50	0.00	0.00	0.00
<b>SHERIFF GRANT</b>		<b>256,495.00</b>	<b>256,495.00</b>	<b>81,930.75</b>	<b>174,564.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11-4325-321-00	PHONE CARDS	10,560.00	10,560.00	4,807.90	5,752.10	10,560.00	10,560.00	10,560.00
11-4325-550-00	CAPITAL OUTLAY-GRANT	10,000.00	10,000.00	2,097.00	7,903.00	10,000.00	10,000.00	10,000.00
11-4325-550-02	CAPITAL OUTLAY-GRANTS	24,500.00	29,500.00	25,352.28	4,147.72	29,500.00	29,500.00	29,500.00
11-4325-550-03	CAPITAL OUTLAY-FOREST SERVIC	5,000.00	5,000.00	3,906.46	1,093.54	5,000.00	5,000.00	5,000.00
11-4325-550-05	CAPITAL OUTLAY-BVP	21,250.00	21,250.00	14,453.73	-4,492.23	21,250.00	21,250.00	21,250.00
11-4325-550-07	BCBS GRANT CAR SEATS	0.00	5,000.00	524.65	4,475.35	0.00	0.00	0.00
<b>SHERIFF GRANTS</b>		<b>71,310.00</b>	<b>81,310.00</b>	<b>51,142.02</b>	<b>18,879.48</b>	<b>76,310.00</b>	<b>76,310.00</b>	<b>76,310.00</b>
11-4326-399-00	CONTRACTED SERVICES	3,350.00	0.00	0.00	0.00	0.00	0.00	0.00
11-4326-550-01	CAPITAL OUTLAY-UV ROOM SANIT	12,162.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SHERIFF GRANT-NCDHHS</b>		<b>15,512.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-4330-121-00	SALARIES & WAGES	916,719.00	912,092.00	933,943.41	-21,851.41	943,689.00	943,689.00	943,689.00
11-4330-121-01	SALARIES & WAGES-OVERTIME	1,900.00	0.00	0.00	0.00	0.00	0.00	0.00
11-4330-121-02	SALARIES & WAGES-OVERTIME	84,860.00	80,000.00	94,383.39	-14,383.39	90,000.00	90,000.00	90,000.00
11-4330-181-00	SOCIAL SECURITY CONTRIBUTION	59,934.00	61,510.00	61,736.14	-226.14	63,468.00	64,089.00	64,089.00
11-4330-182-00	RETIREMENT EXPENSE	124,798.00	133,470.77	134,447.50	-976.73	139,733.55	148,851.00	148,851.00
11-4330-183-00	HOSPITALIZATION INSURANCE	237,080.00	253,844.00	244,939.80	8,904.20	253,844.00	253,844.00	253,844.00
11-4330-183-01	RETIREE INSURANCE	47,334.12	62,083.00	62,083.00	0.00	51,000.00	51,000.00	51,000.00
11-4330-185-00	UNEMPLOYMENT INSURANCE	5,510.00	5,338.00	5,874.87	-536.87	5,338.00	5,338.00	5,338.00
11-4330-186-00	WORKMAN'S COMPENSATION	5,390.00	6,898.08	6,898.08	0.00	7,105.00	6,689.00	6,689.00
11-4330-187-00	MEDICARE TAX	14,017.00	14,167.83	14,438.78	-270.95	14,843.49	14,988.00	14,988.00
11-4330-213-00	UNIFORMS	2,500.00	3,000.00	2,938.00	62.00	4,500.00	4,500.00	4,500.00
11-4330-250-00	VEHICLE SUPPLIES	9,500.00	10,000.00	9,759.51	240.49	10,500.00	10,500.00	10,500.00
11-4330-260-00	OFFICE SUPPLIES AND MATERIAL	11,350.00	11,250.00	9,196.64	2,053.36	13,000.00	13,000.00	13,000.00
11-4330-260-03	FIRE EDUCATIONAL MATERIALS	4,000.00	5,000.00	4,957.63	42.37	5,500.00	5,500.00	5,500.00
11-4330-311-00	TRAVEL	5,500.00	6,000.00	2,681.83	3,318.17	7,000.00	7,000.00	7,000.00
11-4330-321-00	TELEPHONE	17,000.00	21,500.00	30,295.91	-8,795.91	34,500.00	34,500.00	34,500.00
11-4330-325-00	POSTAGE	350.00	350.00	69.84	280.16	350.00	350.00	350.00
11-4330-351-00	REPAIRS & MAINTENANCE EQUIPM	10,000.00	12,500.00	5,543.27	6,956.73	14,000.00	14,000.00	14,000.00
11-4330-352-00	REPAIRS AND MAINTENANCE	13,615.00	7,500.00	2,594.89	-278.28	9,000.00	9,000.00	9,000.00
11-4330-353-00	MAINTENANCE & REPAIRS - VEHI	7,000.00	8,000.00	10,316.44	-2,316.44	12,000.00	12,000.00	12,000.00
11-4330-395-00	TRAINING	5,029.00	8,000.00	6,544.29	1,455.71	11,000.00	11,000.00	11,000.00
11-4330-399-00	CONTRACTED SERVICES	85,000.00	100,000.00	95,550.73	4,449.27	155,000.00	125,000.00	125,000.00
11-4330-399-02	EOC OPERATION	7,000.00	99,000.00	90,269.03	8,586.18	10,000.00	10,000.00	10,000.00
11-4330-399-03	PUBLIC COMMUNICATION SYSTEM	13,500.00	14,750.00	14,607.00	143.00	15,000.00	15,000.00	15,000.00
11-4330-399-04	ENVIRONMENTAL CLEANUP	500.00	600.00	0.00	600.00	600.00	600.00	600.00
11-4330-399-08	ARSON INVESTIGATION	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
11-4330-411-00	COMMUNICATIONS SITE LEASE	1,000.00	1,500.00	1,241.82	258.18	2,000.00	2,000.00	2,000.00
11-4330-452-00	INSURANCE-VEHICLE	4,500.00	4,500.00	4,500.00	0.00	4,500.00	4,500.00	4,500.00
11-4330-454-00	INSURANCE-PROFESSIONAL LIABI	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00
11-4330-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	0.00	0.00	0.00	0.00	52,417.00	0.00	0.00
11-4330-550-00	CAPITAL OUTLAY-EQUIPMENT	116,777.00	339,388.00	109,465.76	212,108.98	60,190.00	0.00	0.00
11-4330-550-02	CAPITAL OUTLAY-STORAGE BUILD	0.00	400,000.00	214,532.74	138,082.48	0.00	0.00	0.00
<b>EMERGENCY MANAGEMENT</b>		<b>1,812,663.12</b>	<b>2,583,241.68</b>	<b>2,174,810.30</b>	<b>337,905.16</b>	<b>1,990,078.04</b>	<b>1,858,938.00</b>	<b>1,858,938.00</b>
11-4340-121-00	SALARIES & WAGES	386,260.00	401,631.00	394,511.72	7,119.28	317,762.00	317,762.00	317,762.00
11-4340-181-00	SOCIAL SECURITY CONTRIBUTION	23,902.00	24,901.00	23,377.53	1,523.47	19,701.00	19,701.00	19,701.00
11-4340-182-00	RETIREMENT EXPENSE	52,974.00	54,823.00	56,959.94	-2,136.94	45,758.00	45,758.00	45,758.00
11-4340-182-01	RETIREMENT EXPENSE-STATE	22,560.00	22,560.00	9,120.00	13,440.00	22,560.00	22,560.00	22,560.00
11-4340-183-00	HOSPITALIZATION INSURANCE	113,145.00	119,456.00	115,414.32	4,041.68	89,592.00	89,592.00	89,592.00
11-4340-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	18,000.00	18,000.00	18,000.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-4340-185-00	UNEMPLOYMENT INSURANCE	2,388.00	2,512.00	2,513.36	-1.36	1,884.00	1,884.00	1,884.00
11-4340-186-00	WORKMAN'S COMPENSATION	16,635.00	11,731.63	11,731.63	0.00	11,732.00	11,370.00	11,370.00
11-4340-187-00	MEDICARE TAX	5,590.00	5,824.00	5,467.42	356.58	4,608.00	4,608.00	4,608.00
11-4340-189-00	VOLUNTEER APPRECIATION	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
11-4340-213-00	UNIFORMS	3,000.00	3,000.00	2,509.24	490.76	3,000.00	3,000.00	3,000.00
11-4340-260-00	FIRE PREVENTION SUPPLIES	4,000.00	4,000.00	2,949.79	1,050.21	4,000.00	4,000.00	4,000.00
11-4340-490-01	CASHIERS FIRE DEPARTMENT	0.00	0.00	75.00	-75.00	0.00	0.00	0.00
11-4340-490-02	CULLOWHEE FIRE DEPARTMENT	1,103,480.00	1,125,550.00	1,136,196.96	-10,646.96	1,532,421.00	1,325,550.00	1,325,550.00
11-4340-490-03	SYLVA FIRE DEPARTMENT	1,070,308.00	987,602.00	987,602.04	-0.04	1,222,634.00	1,187,602.00	1,187,602.00
11-4340-490-04	CANADA FIRE DEPARTMENT	115,269.00	117,574.00	117,574.00	0.00	411,725.00	158,453.00	123,453.00
11-4340-490-05	SAVANNAH FIRE DEPARTMENT	156,457.00	159,586.00	159,586.00	0.00	839,586.00	280,565.00	210,565.00
11-4340-490-06	BALSAM FIRE DEPARTMENT	138,321.00	141,087.00	141,087.00	0.00	561,258.00	348,141.00	148,141.00
11-4340-490-07	QUALLA FIRE DEPARTMENT	138,321.00	240,813.00	248,483.34	-7,670.34	1,590,820.00	1,179,993.00	1,179,993.00
11-4340-490-08	HIGHLANDS FIRE DEPARTMENT	12,533.00	12,784.00	0.00	12,784.00	13,168.00	13,168.00	13,168.00
11-4340-490-17	SAVANNAH BUILDING PAYMENT	57,612.00	57,612.00	57,611.34	0.66	57,612.00	57,612.00	57,612.00
11-4340-490-31	FIRE CALLS	144,845.00	150,000.00	113,520.00	36,480.00	150,000.00	150,000.00	150,000.00
11-4340-490-32	GRANT MATCH	100,000.00	160,000.00	160,000.00	0.00	160,000.00	160,000.00	160,000.00
11-4340-490-34	CANADA FIRE ARCHITECT STUDY	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11-4340-490-35	CANADA FIRE CONSTRUCTION	0.00	132,328.00	31,556.20	100,771.80	0.00	0.00	0.00
11-4340-699-06	FIRE CONTINGENCY	0.00	0.00	0.00	0.00	0.00	159,246.00	159,246.00
<b>FIRE</b>		<b>3,722,600.00</b>	<b>3,940,374.63</b>	<b>3,777,846.83</b>	<b>162,527.80</b>	<b>7,082,821.00</b>	<b>5,563,565.00</b>	<b>5,258,565.00</b>
11-4352-121-00	SALARIES & WAGES	1,059,417.00	1,175,620.00	1,185,152.69	-9,532.69	1,208,103.00	1,246,542.00	1,246,542.00
11-4352-126-00	PART-TIME SALARIES & WAGES	42,000.00	30,000.00	35,575.72	-5,575.72	30,000.00	30,000.00	30,000.00
11-4352-181-00	SOCIAL SECURITY CONTRIBUTION	68,313.00	74,749.00	74,187.17	561.83	76,763.00	79,146.00	79,146.00
11-4352-182-00	RETIREMENT EXPENSE	138,372.00	164,567.00	162,084.71	2,482.29	169,001.00	183,822.00	183,822.00
11-4352-183-00	HOSPITALIZATION INSURANCE	248,880.00	283,708.00	273,093.80	10,614.20	283,708.00	298,640.00	298,640.00
11-4352-183-01	RETIREE INSURANCE	56,368.08	35,674.00	35,674.00	0.00	57,000.00	60,000.00	60,000.00
11-4352-185-00	UNEMPLOYMENT INSURANCE	5,442.00	5,966.00	6,407.52	-441.52	5,966.00	6,280.00	6,280.00
11-4352-186-00	WORKMAN'S COMPENSATION	17,225.00	16,408.94	16,408.94	0.00	16,901.00	15,745.00	15,745.00
11-4352-187-00	MEDICARE TAX	15,976.00	17,482.00	17,349.88	132.12	17,953.00	18,510.00	18,510.00
11-4352-213-00	UNIFORMS	4,000.00	3,000.00	2,653.80	346.20	3,000.00	3,000.00	3,000.00
11-4352-251-00	VEHICLE SUPPLIES	23,000.00	23,000.00	16,800.66	6,199.34	21,000.00	21,000.00	21,000.00
11-4352-260-00	OFFICE SUPPLIES AND MATERIAL	18,000.00	16,000.00	20,642.38	-4,642.38	16,000.00	16,000.00	16,000.00
11-4352-260-01	SUPPLIES-CODE BOOKS	1,000.00	11,750.00	223.93	228.54	1,500.00	1,500.00	1,500.00
11-4352-311-00	TRAVEL	7,000.00	7,000.00	6,103.00	897.00	8,000.00	8,000.00	8,000.00
11-4352-321-00	TELEPHONE	30,300.00	34,000.00	36,712.64	-2,712.64	34,000.00	34,000.00	34,000.00
11-4352-325-00	POSTAGE	100.00	100.00	11.53	88.47	100.00	100.00	100.00
11-4352-351-00	REPAIRS AND MAINT EQUIPMENT	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-4352-353-00	REPAIRS & MAINT VEHICLES	10,000.00	10,000.00	16,104.72	-6,104.72	12,000.00	12,000.00	12,000.00
11-4352-395-00	TRAINING	7,500.00	7,500.00	2,999.44	4,500.56	7,500.00	7,500.00	7,500.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-4352-399-00	OTHER SERVICES-CERTIFICATION	1,500.00	1,500.00	505.00	995.00	1,600.00	1,600.00	1,600.00
11-4352-452-00	INSURANCE-VEHICLES	25,000.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
11-4352-454-00	INSURANCE-PROFESSIONAL LIABI	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
11-4352-491-00	DUES AND SUBSCRIPTIONS	1,095.00	1,000.00	822.45	177.55	1,000.00	1,000.00	1,000.00
11-4352-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	29,330.00	42,315.00	0.00	0.72	70,000.00	0.00	0.00
11-4352-550-00	CAPITAL OUTLAY EQUIPMENT	13,459.00	1,300.00	2,145.50	-845.50	8,000.00	0.00	0.00
11-4352-699-00	CONTRACTED SERVICES	4,012.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CODE ENFORCEMENT</b>		<b>1,828,789.08</b>	<b>1,989,139.94</b>	<b>1,937,659.48</b>	<b>-2,131.35</b>	<b>2,075,595.00</b>	<b>2,070,885.00</b>	<b>2,070,885.00</b>
11-4370-121-00	SALARIES & WAGES	81,220.00	42,831.09	42,800.00	31.09	44,941.00	44,941.00	44,941.00
11-4370-181-00	SOCIAL SECURITY CONTRIBUTION	5,036.00	2,655.24	2,646.92	8.32	2,786.00	2,786.00	2,786.00
11-4370-182-00	RETIREMENT EXPENSE	10,486.00	5,855.03	5,853.71	1.32	6,472.00	6,472.00	6,472.00
11-4370-182-01	RETIREMENT-STATE	6,000.00	6,000.00	4,800.00	1,200.00	6,000.00	6,000.00	6,000.00
11-4370-183-00	HOSPITALIZATION INSURANCE	29,280.00	14,932.00	14,640.08	291.92	14,932.00	14,932.00	14,932.00
11-4370-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
11-4370-185-00	UNEMPLOYMENT INSURANCE	592.00	314.00	319.71	-5.71	314.00	314.00	314.00
11-4370-186-00	WORKMAN'S COMPENSATION	9,940.00	2,385.45	2,385.45	0.00	2,457.00	2,443.00	2,443.00
11-4370-187-00	MEDICARE TAX	1,178.00	621.89	619.03	2.86	652.00	652.00	652.00
11-4370-189-00	VOLUNTEER APPRECIATION	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
11-4370-230-00	HEPATITIS B VACCINE	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
11-4370-452-01	INSURANCE-ACCIDENT/SICKNESS	21,500.00	21,500.00	467.00	21,033.00	21,500.00	21,500.00	21,500.00
11-4370-490-01	RESCUE SQUAD UNIT #1	132,640.00	135,293.00	141,440.00	-6,147.00	200,293.00	200,293.00	200,293.00
11-4370-490-02	RESCUE SQUAD UNIT #2	132,640.00	150,293.00	150,293.00	0.00	428,293.00	270,293.00	270,293.00
11-4370-490-03	RESCUE SQUAD UNIT#1 BUILDING	78,383.00	78,383.00	31,451.67	46,931.33	0.00	0.00	0.00
11-4370-490-05	RESCUE SQUAD UNIT#2 BUILDING	350,000.00	350,000.00	338,169.00	11,831.00	350,000.00	350,000.00	350,000.00
11-4370-490-07	GC RESCUE COORDINATOR	0.00	62,352.75	62,352.74	0.01	73,097.00	73,097.00	73,097.00
11-4370-490-31	RESCUE CALLS	35,000.00	35,000.00	30,552.00	4,448.00	35,000.00	35,000.00	35,000.00
11-4370-490-32	RESCUE GRANT MATCH	0.00	8,897.00	8,896.12	0.88	50,000.00	50,000.00	50,000.00
11-4370-699-00	WESTCARE AMBULANCE SERVICE	1,679,393.00	1,712,981.00	1,712,981.04	-0.04	2,174,023.00	2,174,023.00	2,174,023.00
11-4370-699-01	CASHIERS AMBULANCE	1,404,798.00	1,432,894.00	1,432,893.96	0.04	2,414,000.00	1,550,881.00	1,610,881.00
11-4370-699-04	MACON-TELECOMMUNICATIONS	5,100.00	5,100.00	0.00	5,100.00	5,100.00	5,100.00	5,100.00
11-4370-699-05	MACON-EMS	10,404.00	10,612.00	0.00	10,612.00	10,930.00	10,930.00	10,930.00
11-4370-699-06	AMBULANCE CONTINGENCY	223,368.00	250,000.00	83,340.79	166,659.21	350,000.00	380,000.00	380,000.00
<b>AMBULANCE/RESCUE SQUAD</b>		<b>4,221,958.00</b>	<b>4,333,900.45</b>	<b>4,066,902.22</b>	<b>266,998.23</b>	<b>6,198,790.00</b>	<b>5,207,657.00</b>	<b>5,267,657.00</b>
11-4520-121-00	SALARIES & WAGES	118,557.00	123,340.00	120,422.35	2,917.65	113,681.00	113,680.00	113,680.00
11-4520-181-00	SOCIAL SECURITY CONTRIBUTION	7,377.00	7,647.00	7,175.11	471.89	7,048.00	7,048.00	7,048.00
11-4520-182-00	RETIREMENT EXPENSE	15,341.00	16,848.00	16,471.17	376.83	15,518.00	16,370.00	16,370.00
11-4520-183-00	HOSPITALIZATION INSURANCE	29,280.00	29,864.00	28,717.08	1,146.92	29,864.00	29,864.00	29,864.00
11-4520-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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11-4520-185-00	UNEMPLOYMENT INSURANCE	597.00	628.00	628.88	-0.88	628.00	628.00	628.00
11-4520-186-00	WORKMAN'S COMPENSATION	5,850.00	4,520.46	4,520.46	0.00	4,656.00	4,115.00	4,115.00
11-4520-187-00	MEDICARE TAX	1,726.00	1,788.00	1,737.55	50.45	1,648.37	1,648.00	1,648.00
11-4520-197-00	DRUG TESTS	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
11-4520-212-00	UNIFORMS	3,300.00	3,300.00	2,340.12	959.88	3,300.00	3,300.00	3,300.00
11-4520-260-00	OFFICE SUPPLIES AND MATERIAL	0.00	0.00	304.18	-304.18	0.00	0.00	0.00
11-4520-261-00	OFFICE SUPPLIES	1,953.00	1,500.00	1,524.97	-24.97	1,750.00	1,750.00	1,750.00
11-4520-311-00	TRAVEL-MILEAGE	300.00	300.00	300.00	0.00	300.00	300.00	300.00
11-4520-312-00	TRAVEL SUBSISTANCE MOTEL/FOO	100.00	100.00	151.95	-51.95	125.00	125.00	125.00
11-4520-323-00	TELEPHONE FAX DSL	7,300.00	6,600.00	6,901.28	-301.28	7,000.00	7,000.00	7,000.00
11-4520-325-00	POSTAGE	200.00	200.00	0.00	200.00	200.00	200.00	200.00
11-4520-341-00	PRINTING & REPRODUCTION	1,000.00	1,000.00	1,294.98	-294.98	1,000.00	1,000.00	1,000.00
11-4520-371-00	MARKETING	8,296.00	5,581.00	2,570.00	3,011.00	5,581.00	5,581.00	5,581.00
11-4520-372-00	PROMOTION	1,200.00	800.00	893.25	-93.25	800.00	800.00	800.00
11-4520-391-00	LEGAL ADVERTISING	100.00	100.00	0.00	100.00	100.00	100.00	100.00
11-4520-395-00	TRAINING	1,000.00	1,000.00	877.99	122.01	1,000.00	1,000.00	1,000.00
11-4520-413-00	RENT OF OFFICES	21,600.00	21,600.00	0.00	21,600.00	21,600.00	21,600.00	21,600.00
11-4520-451-00	PROPERTY & GENERAL LIABILITY	1,975.00	1,975.00	1,975.00	0.00	1,975.00	1,975.00	1,975.00
11-4520-452-00	INSURANCE-VEHICLE	10,000.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
11-4520-491-00	DUES AND SUBSCRIPTIONS	630.00	680.00	680.00	0.00	680.00	680.00	680.00
<b>TRANSPORTATION</b>		<b>238,682.00</b>	<b>240,371.46</b>	<b>210,486.32</b>	<b>29,885.14</b>	<b>235,454.37</b>	<b>235,764.00</b>	<b>235,764.00</b>
11-4521-121-00	SALARIES & WAGES	213,558.00	252,405.00	232,749.04	19,655.96	290,496.00	293,095.00	293,095.00
11-4521-126-00	SALARIES & WAGES-PART TIME	94,200.00	83,487.00	80,914.56	2,572.44	83,487.00	83,487.00	83,487.00
11-4521-181-00	SOCIAL SECURITY CONTRIBUTION	18,949.00	20,839.58	19,301.64	1,537.94	23,186.95	18,172.00	18,172.00
11-4521-182-00	RETIREMENT EXPENSE	30,549.00	37,882.56	35,242.35	2,640.21	51,048.68	42,206.00	42,206.00
11-4521-183-00	HOSPITALIZATION INSURANCE	87,840.00	104,524.00	83,586.32	20,937.68	112,736.60	104,524.00	104,524.00
11-4521-183-01	RETIREE INSURANCE	47,334.12	38,532.00	38,532.00	0.00	22,500.00	21,000.00	21,000.00
11-4521-185-00	UNEMPLOYMENT INSURANCE	2,651.00	2,198.00	2,842.73	-644.73	2,370.70	2,198.00	2,198.00
11-4521-186-00	WORKMAN'S COMPENSATION	20,811.00	17,892.80	17,892.80	0.00	20,811.00	19,869.00	19,869.00
11-4521-187-00	MEDICARE TAX	4,432.00	4,873.77	4,514.06	359.71	5,422.75	4,250.00	4,250.00
11-4521-197-00	DRUG TESTS	200.00	300.00	300.00	0.00	200.00	200.00	200.00
11-4521-212-00	UNIFORMS	1,700.00	1,000.00	542.70	457.30	1,000.00	1,000.00	1,000.00
11-4521-251-00	FUEL & OIL	48,000.00	43,000.00	36,159.83	6,840.17	48,000.00	48,000.00	48,000.00
11-4521-251-01	PROPANE	8,400.00	10,400.00	325.64	10,074.36	11,000.00	11,000.00	11,000.00
11-4521-252-00	TIRES	7,000.00	7,000.00	3,912.13	3,087.87	7,000.00	7,000.00	7,000.00
11-4521-254-00	LICENSE & TAGS	2,900.00	6,510.00	2,335.08	1,163.00	0.00	6,312.00	6,312.00
11-4521-255-00	VEHICLE CLEANING SUPPLIES	1,500.00	1,150.00	297.82	852.18	1,500.00	1,500.00	1,500.00
11-4521-260-00	OFFICE SUPPLIES AND MATERIAL	1,100.00	1,350.00	1,120.37	229.63	1,000.00	1,000.00	1,000.00
11-4521-311-00	TRAVEL	500.00	900.00	483.36	416.64	500.00	500.00	500.00
11-4521-321-00	CELL PHONES	3,500.00	3,000.00	2,312.86	687.14	3,000.00	3,000.00	3,000.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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11-4521-351-00	REPAIRS & MAINTENANCE	4,800.00	5,000.00	5,219.16	-908.03	5,000.00	5,000.00	5,000.00
11-4521-353-00	VEHICLE REPAIRS & MAINTENANC	21,700.00	20,500.00	21,235.92	-735.92	20,500.00	20,500.00	20,500.00
11-4521-391-00	LEGAL ADVERTISING	200.00	200.00	148.20	51.80	250.00	250.00	250.00
11-4521-393-00	CONTRACTED SERVICES	4,000.00	4,500.00	3,195.31	1,304.69	5,000.00	5,000.00	5,000.00
11-4521-399-00	COMM TRANSPORTATION PLAN	8,000.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00	8,000.00
11-4521-399-01	SCHEDULING SOFTWARE FEES	12,100.00	12,500.00	12,496.00	4.00	12,900.00	12,900.00	12,900.00
11-4521-550-00	CAPITAL OUTLAY	5,714.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSPORTATION OPERATING</b>		<b>651,638.12</b>	<b>687,944.71</b>	<b>605,659.88</b>	<b>78,584.04</b>	<b>736,909.68</b>	<b>719,963.00</b>	<b>719,963.00</b>
11-4522-521-00	PERSONAL COMPUTER SYSTEM	7,620.00	0.00	0.00	0.00	0.00	0.00	0.00
11-4522-546-00	LTV BUS	102,956.00	224,800.00	4,408.00	120,194.68	210,000.00	210,000.00	210,000.00
11-4522-550-00	CAPITAL OUTLAY	0.00	15,464.00	3,761.14	5,555.71	15,600.00	15,600.00	15,600.00
11-4522-591-04	VEHICLE LETTERING	1,000.00	3,000.00	920.00	2,080.00	2,000.00	2,000.00	2,000.00
11-4522-596-00	VEHICLE SURVEILLANCE SYSTEM	36,808.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSPORTATION CAP OUTLAY</b>		<b>148,384.00</b>	<b>243,264.00</b>	<b>9,089.14</b>	<b>127,830.39</b>	<b>227,600.00</b>	<b>227,600.00</b>	<b>227,600.00</b>
11-4524-313-00	TRANSPORTATION OF CLIENTS	75,000.00	75,000.00	0.00	75,000.00	75,000.00	75,000.00	75,000.00
<b>ELDERLY DISABILITIES GRANT</b>		<b>75,000.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>75,000.00</b>
11-4530-699-00	JACKSON CO AIRPORT AUTHORITY	31,000.00	71,000.00	71,000.00	0.00	31,000.00	31,000.00	31,000.00
<b>EXPENDITURES</b>		<b>31,000.00</b>	<b>71,000.00</b>	<b>71,000.00</b>	<b>0.00</b>	<b>31,000.00</b>	<b>31,000.00</b>	<b>31,000.00</b>
11-4750-699-00	COOPERATIVE FORESTY PROGRAM	99,656.00	136,785.00	93,977.65	42,807.35	110,066.00	110,066.00	110,066.00
<b>FORESTRY</b>		<b>99,656.00</b>	<b>136,785.00</b>	<b>93,977.65</b>	<b>42,807.35</b>	<b>110,066.00</b>	<b>110,066.00</b>	<b>110,066.00</b>
11-4910-121-00	SALARIES & WAGES	265,800.00	276,068.00	272,411.09	3,656.91	282,993.00	282,993.00	282,993.00
11-4910-170-01	BOARD EXPENSES	700.00	2,000.00	3.46	1,996.54	2,000.00	2,000.00	2,000.00
11-4910-181-00	SOCIAL SECURITY CONTRIBUTION	16,449.00	17,116.22	16,544.87	571.35	17,545.57	17,546.00	17,546.00
11-4910-182-00	RETIREMENT EXPENSE	34,400.00	37,710.89	37,259.08	451.81	38,628.54	40,751.00	40,751.00
11-4910-183-00	HOSPITALIZATION INSURANCE	58,560.00	59,728.00	57,997.24	1,730.76	59,728.00	59,728.00	59,728.00
11-4910-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	12,000.00	12,000.00	12,000.00
11-4910-185-00	UNEMPLOYMENT INSURANCE	1,184.00	1,256.00	1,269.68	-13.68	1,256.00	1,256.00	1,256.00
11-4910-186-00	WORKMAN'S COMPENSATION	4,150.00	3,936.43	3,936.43	0.00	4,055.00	3,714.00	3,714.00
11-4910-187-00	MEDICARE TAX	3,847.00	4,002.00	3,869.40	132.60	4,103.40	4,103.00	4,103.00
11-4910-250-00	VEHICLE SUPPLIES	2,500.00	2,000.00	1,067.35	932.65	2,000.00	2,000.00	2,000.00
11-4910-260-00	OFFICE SUPPLIES AND MATERIAL	1,600.00	1,600.00	1,005.66	594.34	1,600.00	1,600.00	1,600.00
11-4910-260-01	COPYING EXPENSE	1,750.00	1,750.00	842.45	907.55	1,750.00	1,750.00	1,750.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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11-4910-311-00	TRAVEL AND TRAINING	5,000.00	10,000.00	2,997.92	7,002.08	7,000.00	7,000.00	7,000.00
11-4910-311-01	TRAVEL-OUR STATE OUR HOME	0.00	15,000.00	6,595.15	6,498.05	0.00	0.00	0.00
11-4910-321-00	TELEPHONE	5,000.00	5,000.00	2,664.85	2,335.15	5,000.00	5,000.00	5,000.00
11-4910-325-00	POSTAGE	600.00	600.00	509.87	90.13	600.00	600.00	600.00
11-4910-370-00	ADVERTISING	1,500.00	1,500.00	928.09	571.91	1,500.00	1,500.00	1,500.00
11-4910-399-00	WEB SITE HOSTING	1,150.00	1,150.00	144.00	1,006.00	1,150.00	1,150.00	1,150.00
11-4910-452-00	INSURANCE-VEHICLE	2,500.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
11-4910-454-00	INSURANCE PROFESSIONAL LIABI	600.00	600.00	600.00	0.00	600.00	600.00	600.00
11-4910-491-00	DUES AND SUBSCRIPTIONS	1,500.00	1,500.00	901.59	598.41	1,500.00	1,500.00	1,500.00
11-4910-510-00	CAPITAL OUTLAY-EQUIPMENT	0.00	2,079.00	2,078.69	0.31	2,000.00	0.00	0.00
11-4910-540-00	CAPITAL OUTLAY MOTOR VEHICLE	38,072.00	0.00	0.00	0.00	0.00	0.00	0.00
11-4910-699-00	CONTRACTED SERVICES	115,000.00	38,500.00	1,150.00	37,350.00	15,000.00	15,000.00	15,000.00
11-4910-699-03	SOFTWARE SUBSCRIPTION	4,900.00	6,000.00	5,502.32	497.68	7,000.00	7,000.00	7,000.00
<b>PLANNING</b>		<b>566,762.00</b>	<b>491,596.54</b>	<b>422,779.19</b>	<b>66,910.55</b>	<b>471,509.51</b>	<b>471,291.00</b>	<b>471,291.00</b>
11-4930-183-01	RETIREE INSURANCE-HOUSING	23,782.56	23,783.00	23,783.00	0.00	0.00	0.00	0.00
11-4930-490-01	GLENVILLE CDC	1,500.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
11-4930-490-02	QUALLA CDC	1,500.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
11-4930-490-03	SAVANNAH CDC	1,500.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
11-4930-490-04	CASHIERS CDC	1,500.00	5,000.00	-1,500.00	6,500.00	5,000.00	5,000.00	5,000.00
11-4930-490-05	WILLETS CDC	1,500.00	5,000.00	-5,899.50	10,899.50	5,000.00	5,000.00	5,000.00
11-4930-490-06	CANADA CDC	1,500.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
11-4930-490-07	BALSAM CDC & RECREATION	1,500.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
11-4930-490-08	CANEY FORK CDC	1,500.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
11-4930-490-09	PINE CREEK CDC	1,500.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
11-4930-490-10	WAYEHUTTA CDC	1,500.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
11-4930-490-11	JACKSON COUNTY CDC	1,115.00	1,115.00	0.00	1,115.00	1,115.00	1,115.00	1,115.00
11-4930-490-12	PUMPKINTOWN CDC	1,500.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
11-4930-490-13	NORTON CDC	1,500.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
11-4930-490-18	FAMILY RESOURCE CENTER	18,000.00	18,000.00	18,000.00	0.00	18,000.00	18,000.00	18,000.00
11-4930-490-20	BARKERS CREEK CDC	1,500.00	5,000.00	20,000.00	-15,000.00	5,000.00	5,000.00	5,000.00
11-4930-490-21	CDC IMPROVEMENTS-ACQUISITION	19,116.00	25,000.00	7,800.00	17,200.00	25,000.00	25,000.00	25,000.00
11-4930-490-23	JACKSON CHAMBER-FIREWORKS	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11-4930-490-24	JACKSON CHAMBER OF COMMERCE	12,500.00	12,500.00	12,500.00	0.00	12,500.00	12,500.00	12,500.00
11-4930-490-25	CASHIERS AREA CHAMBER OF COM	15,000.00	15,000.00	15,000.00	0.00	25,000.00	20,000.00	20,000.00
11-4930-490-26	MUNICIPAL SPECIAL PROJECT GR	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	100,000.00
11-4930-490-28	SOUTHWESTERN COMMISSION	36,309.00	36,309.00	36,148.00	161.00	37,500.00	37,500.00	37,500.00
11-4930-490-30	JACKSON COUNTY CEMETERY	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
11-4930-490-41	CASHIERS WELL O&M, REPAIRS	23,695.00	35,285.00	3,390.00	31,895.00	40,000.00	40,000.00	40,000.00
11-4930-490-42	TWSA ONE HALF LOSS	21,000.00	21,000.00	12,897.32	8,102.68	21,000.00	21,000.00	21,000.00
11-4930-490-44	APPALACHIAN WOMEN'S MUSEUM	10,000.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-4930-490-45	CULLOWHEE REVITALIZATION END	3,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
11-4930-490-48	JACKSON CO ATHLETIC HALL OF	1,500.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
11-4930-490-49	TUCKASEEGEE SUBSTATION CDC	1,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
11-4930-490-50	TUCKASEEGEE VFW POST	1,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
11-4930-490-52	VILLAGE GREEN OF CASHIERS NC	35,000.00	0.00	0.00	0.00	425,000.00	137,000.00	425,000.00
11-4930-490-53	VISION CASHIERS-WALK CASHIER	0.00	0.00	0.00	0.00	500,000.00	500,000.00	212,000.00
<b>COMMUNITY DEVELOPMENT</b>		<b>248,517.56</b>	<b>375,492.00</b>	<b>193,618.82</b>	<b>181,873.18</b>	<b>1,292,615.00</b>	<b>999,615.00</b>	<b>999,615.00</b>
11-4950-121-00	SALARIES & WAGES	149,496.00	153,254.00	75,776.98	77,477.02	156,319.00	156,319.00	156,319.00
11-4950-181-00	SOCIAL SECURITY CONTRIBUTION	8,240.00	9,502.00	4,613.54	4,888.46	10,091.00	10,091.00	10,091.00
11-4950-182-00	RETIREMENT EXPENSE	27,810.00	28,095.00	17,499.47	10,595.53	34,838.00	28,516.00	28,516.00
11-4950-183-00	HOSPITALIZATION INSURANCE	12,360.00	12,978.00	11,286.15	1,691.85	13,596.00	13,596.00	13,596.00
11-4950-185-00	UNEMPLOYMENT INSURANCE	250.00	250.00	0.00	250.00	250.00	250.00	250.00
11-4950-187-00	MEDICARE TAX	1,900.00	2,222.00	1,002.72	1,219.28	2,255.00	2,255.00	2,255.00
11-4950-189-00	OTHER FRINGE BENEFITS	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
11-4950-231-00	HOME EC. DEMO. SUPPLIES	2,000.00	2,000.00	835.67	1,164.33	2,000.00	2,000.00	2,000.00
11-4950-250-00	VEHICLE SUPPLIES	500.00	500.00	578.52	-78.52	750.00	750.00	750.00
11-4950-260-00	OFFICE SUPPLIES AND MATERIAL	5,600.00	5,000.00	6,258.25	-1,258.25	5,600.00	5,600.00	5,600.00
11-4950-260-01	MISC SUPPLIES-DONATIONS	1,250.00	1,250.00	174.00	1,076.00	1,250.00	1,250.00	1,250.00
11-4950-299-00	4-H SUPPLIES & ACTIVITIES	4,000.00	4,000.00	3,673.46	326.54	4,500.00	4,500.00	4,500.00
11-4950-299-01	CONSERVATION EDUCATION	1,200.00	1,200.00	1,427.22	-227.22	1,500.00	1,500.00	1,500.00
11-4950-311-00	TRAVEL	200.00	200.00	0.00	200.00	200.00	1,000.00	1,000.00
11-4950-321-00	TELEPHONE	5,500.00	4,000.00	6,882.00	-2,882.00	5,700.00	5,700.00	5,700.00
11-4950-325-00	POSTAGE	500.00	500.00	234.62	265.38	500.00	500.00	500.00
11-4950-412-00	BUILDING & EQUIPMENT RENTS	8,000.00	8,000.00	7,999.72	0.28	8,000.00	8,000.00	8,000.00
11-4950-454-00	INSURANCE-PROFESSIONAL LIABI	300.00	300.00	300.00	0.00	300.00	300.00	300.00
11-4950-495-00	OUT TO LUNCH PROGRAM	1,000.00	1,000.00	289.73	710.27	1,000.00	1,000.00	1,000.00
11-4950-495-01	BEAVER PROGRAM	6,000.00	6,000.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00
11-4950-495-02	AGRICULTURAL PROGRAM	1,010.00	1,000.00	0.00	1,000.00	1,650.00	1,650.00	1,650.00
11-4950-510-01	FIELD CROPS & VEGETABLES SUP	500.00	500.00	560.36	-60.36	1,500.00	1,500.00	1,500.00
11-4950-510-02	LIVESTOCK DEMONSTRATION SUPP	1,200.00	1,200.00	199.22	1,000.78	2,000.00	2,000.00	2,000.00
11-4950-510-03	CHRISTMAS TREES & ORNAMENTAL	800.00	700.00	456.23	243.77	1,300.00	1,300.00	1,300.00
11-4950-510-05	ADVISORY COUNCIL	500.00	500.00	100.00	400.00	500.00	500.00	500.00
11-4950-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	36,200.00	0.00	0.00	0.00	0.00	0.00	0.00
11-4950-699-04	WNC COMMUNITIES	2,500.00	2,500.00	2,000.00	500.00	2,500.00	2,500.00	2,500.00
11-4950-699-05	RC&D MEMBERSHIP DUES	300.00	300.00	135.00	165.00	300.00	300.00	300.00
<b>COOPERATIVE EXTENSION</b>		<b>280,116.00</b>	<b>247,951.00</b>	<b>148,282.86</b>	<b>99,668.14</b>	<b>265,399.00</b>	<b>259,877.00</b>	<b>259,877.00</b>
11-4960-121-00	SALARIES & WAGES	135,972.00	140,640.25	140,822.77	-182.52	145,802.00	145,802.00	145,802.00
11-4960-181-00	SOCIAL SECURITY CONTRIBUTION	8,416.00	8,719.74	7,773.09	946.65	9,039.72	9,040.00	9,040.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-4960-182-00	RETIREMENT EXPENSE	17,591.00	19,211.56	19,260.66	-49.10	19,901.97	20,996.00	20,996.00
11-4960-183-00	HOSPITALIZATION INSURANCE	29,280.00	29,864.00	29,280.16	583.84	29,864.00	29,864.00	29,864.00
11-4960-183-01	RETIREE INSURANCE	5,945.64	5,946.00	5,946.00	0.00	6,000.00	6,000.00	6,000.00
11-4960-185-00	UNEMPLOYMENT INSURANCE	597.00	628.00	640.88	-12.88	628.00	628.00	628.00
11-4960-186-00	WORKMAN'S COMPENSATION	1,560.00	1,499.30	1,499.30	0.00	1,545.00	1,447.00	1,447.00
11-4960-187-00	MEDICARE TAX	1,968.00	2,039.29	1,817.98	221.31	2,114.13	2,114.00	2,114.00
11-4960-190-00	PROFESSIONAL SERVICES	744.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00	1,200.00
11-4960-250-00	VEHICLE SUPPLIES	2,000.00	2,000.00	390.57	1,609.43	2,000.00	2,000.00	2,000.00
11-4960-260-00	OFFICE SUPPLIES AND MATERIAL	2,500.00	2,500.00	1,342.58	1,157.42	2,500.00	2,500.00	2,500.00
11-4960-260-01	SUPPLIES-DONATIONS	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
11-4960-311-00	TRAVEL	2,000.00	2,000.00	1,159.28	840.72	2,000.00	2,000.00	2,000.00
11-4960-321-00	TELEPHONE	1,500.00	1,500.00	1,785.42	-285.42	1,500.00	1,500.00	1,500.00
11-4960-325-00	POSTAGE	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-4960-352-00	REPAIRS & MAINT EQUIPMENT	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-4960-395-00	TRAINING EXPENSE	1,500.00	1,500.00	1,011.61	488.39	1,500.00	1,500.00	1,500.00
11-4960-396-00	EDUCATIONAL PROGRAM	2,160.00	2,000.00	1,652.78	347.22	2,000.00	2,000.00	2,000.00
11-4960-396-01	CAMP WILD SUMMER CAMP	1,700.00	1,700.00	0.00	1,700.00	1,700.00	1,700.00	1,700.00
11-4960-454-00	INSURANCE-PROFESSIONAL LIABI	100.00	100.00	100.00	0.00	100.00	100.00	100.00
11-4960-491-00	DUES AND SUBSCRIPTIONS	4,210.00	4,838.85	5,335.85	-497.00	4,838.85	4,839.00	4,839.00
11-4960-699-00	SOUTHWESTERN NC RC&D COUNCIL	1,900.00	1,900.00	1,900.00	0.00	1,900.00	1,900.00	1,900.00
11-4960-699-01	MISCELLANEOUS	500.00	500.00	414.86	85.14	500.00	500.00	500.00
11-4960-699-04	FARMLAND PRESERVATION	2,500.00	2,500.00	645.05	1,854.95	2,500.00	2,500.00	2,500.00
11-4960-699-06	DUKE ENERGY GRANT	6,244.00	6,244.00	299.99	5,944.01	5,944.01	5,944.00	5,944.00
<b>CONSERVATION</b>		<b>232,887.64</b>	<b>241,030.99</b>	<b>223,078.83</b>	<b>17,952.16</b>	<b>247,077.68</b>	<b>248,074.00</b>	<b>248,074.00</b>
11-5110-121-00	SALARIES & WAGES	2,151,042.00	2,325,794.00	2,178,701.08	147,092.92	2,306,830.49	2,306,830.00	2,306,830.00
11-5110-170-00	BOARD MEMBER EXPENSE	1,630.00	2,000.00	1,556.53	443.47	2,000.00	2,000.00	2,000.00
11-5110-181-00	SOCIAL SECURITY CONTRIBUTION	133,727.00	144,199.00	128,871.89	15,327.11	143,023.49	143,023.00	143,023.00
11-5110-182-00	RETIREMENT EXPENSE	284,681.00	317,471.00	295,728.81	21,742.19	314,882.36	314,882.00	314,882.00
11-5110-183-00	HOSPITALIZATION INSURANCE	562,908.00	578,615.00	503,112.38	75,502.62	574,882.00	574,882.00	574,882.00
11-5110-183-01	RETIREE INSURANCE	195,744.12	204,548.00	204,548.00	0.00	150,000.00	150,000.00	150,000.00
11-5110-185-00	UNEMPLOYMENT INSURANCE	10,660.00	12,168.00	11,554.97	613.03	12,168.00	12,168.00	12,168.00
11-5110-186-00	WORKMAN'S COMPENSATION	34,005.00	29,596.41	29,964.59	-368.18	29,596.41	36,917.00	36,917.00
11-5110-187-00	MEDICARE TAX	31,974.00	33,724.00	30,139.16	3,584.84	33,449.04	33,449.00	33,449.00
11-5110-193-00	CLINICIAN SERVICES	40,000.00	40,000.00	36,369.50	3,630.50	40,000.00	40,000.00	40,000.00
11-5110-213-00	UNIFORMS	4,500.00	4,500.00	3,356.54	1,143.46	4,500.00	4,500.00	4,500.00
11-5110-239-00	DRUGS & OTHER MEDICAL SUPPLI	60,000.00	60,000.00	58,226.25	1,419.80	60,000.00	60,000.00	60,000.00
11-5110-251-00	VEHICLE SUPPLIES	15,000.00	15,000.00	10,540.40	4,459.60	15,000.00	15,000.00	15,000.00
11-5110-260-00	OFFICE SUPPLIES AND MATERIAL	16,510.00	15,000.00	16,003.53	-1,003.53	20,000.00	20,000.00	20,000.00
11-5110-260-01	WELL WATER SAMPLE-SUPPLIES A	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
11-5110-260-03	VACCINE INITIATIVE SUPPLIES	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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11-5110-311-00	TRAVEL	15,000.00	15,000.00	13,542.00	1,458.00	20,000.00	20,000.00	20,000.00
11-5110-321-00	TELEPHONE	41,350.00	40,000.00	50,541.25	-10,541.25	40,000.00	40,000.00	40,000.00
11-5110-325-00	POSTAGE	7,000.00	7,000.00	5,091.06	1,908.94	7,000.00	7,000.00	7,000.00
11-5110-352-00	REPAIRS & MAINT EQUIPMENT	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
11-5110-353-00	REPAIRS & MAINT VEHICLES	7,500.00	7,500.00	6,560.63	939.37	7,500.00	7,500.00	7,500.00
11-5110-399-00	ANCILLARY EXPENSES	30,000.00	30,000.00	28,863.80	55.80	30,000.00	30,000.00	30,000.00
11-5110-399-01	SAFE KIDS	2,500.00	2,500.00	620.30	1,879.70	2,500.00	2,500.00	2,500.00
11-5110-399-04	GSHF GRANT-SAFE KIDS	4,028.25	4,000.00	291.95	2,157.19	4,000.00	4,000.00	4,000.00
11-5110-399-05	GSHF GRANT-WOMENS HEALTH	15,000.00	15,000.00	14,676.50	323.50	1,500.00	1,500.00	1,500.00
11-5110-399-06	GSHF GRANT-CULLOWHEE COMM GA	6,500.00	4,513.00	3,575.27	937.73	4,000.00	4,000.00	4,000.00
11-5110-399-07	GSHF GRANT-ELEVATE 828	7,500.00	7,500.00	34.66	7,465.34	7,500.00	7,500.00	7,500.00
11-5110-399-08	PH INFRASTRUCTURE TRAININGS	172,192.00	0.00	0.00	0.00	34,438.40	34,438.00	34,438.00
11-5110-399-09	STATE OPIOID RESPONSE-SUPPLI	35,000.00	55,000.00	20,228.50	34,771.50	0.00	0.00	0.00
11-5110-451-00	INSURANCE-VEHICLE	6,000.00	6,000.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00
11-5110-454-00	INSURANCE-PROFESSIONAL LIABI	15,000.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00
11-5110-495-00	CAR SEAT SAFETY PROGRAM	3,000.00	3,000.00	0.00	41.55	0.00	0.00	0.00
11-5110-518-02	FOOD & LODGING - TRAVEL	4,000.00	4,000.00	3,818.85	181.15	4,000.00	4,000.00	4,000.00
11-5110-523-00	VOLUNTEER PROMOTION	2,000.00	2,000.00	1,907.60	92.40	2,000.00	2,000.00	2,000.00
11-5110-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	0.00	117,294.00	0.00	58,990.18	58,990.00	0.00	0.00
11-5110-550-00	CAPITAL OUTLAY-EQUIPMENT	23,568.03	22,323.00	18,655.66	2,035.04	13,684.00	0.00	0.00
11-5110-580-00	COMM./NON-COMM. WATER SUPPLY	20,000.00	20,000.00	16,555.73	2,783.43	20,000.00	20,000.00	20,000.00
11-5110-699-00	CONTRACTED SERVICES	100,000.00	100,000.00	99,187.68	812.32	100,000.00	100,000.00	100,000.00
11-5110-699-06	COST SETTLEMENT	0.00	48,885.00	45,430.65	3,454.35	0.00	0.00	0.00
11-5110-699-09	CDP EH FOOD & LODGING	13,399.00	13,399.00	12,615.64	783.36	13,399.00	13,399.00	13,399.00
11-5110-699-11	CONTRACTED SERVICES-PATAGONI	41,844.00	45,000.00	45,000.00	0.00	72,100.00	72,100.00	72,100.00
<b>GENERAL HEALTH</b>		<b>4,142,262.40</b>	<b>4,375,029.41</b>	<b>3,916,871.36</b>	<b>391,617.43</b>	<b>4,177,443.19</b>	<b>4,112,088.00</b>	<b>4,112,088.00</b>
11-5111-260-00	SUPPLIES	30,442.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5111-550-00	CAPITAL OUTLAY	7,485.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>COVID-19 PROGRAMS</b>		<b>37,927.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11-5112-260-00	OFFICE SUPPLIES AND MATERIAL	34,084.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5112-260-01	ARPA PH SUPPLIES	18,700.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5112-290-00	ARPA PH MEDICAL SUPPLIES	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5112-550-00	CAPITAL OUTLAY-EQUIPMENT	74,777.00	0.00	18,104.00	-18,104.00	0.00	0.00	0.00
11-5112-699-00	CONTRACTED SERVICES	36,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ELC ENHANCING DETECTION ACTIVITIES</b>		<b>188,561.00</b>	<b>0.00</b>	<b>18,104.00</b>	<b>-18,104.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11-5113-121-00	SALARIES & WAGES	42,430.00	0.00	0.00	0.00	0.00	0.00	0.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-5113-181-00	SOCIAL SECURITY CONTRIBUTION	3,110.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5113-182-00	RETIREMENT EXPENSE	8,576.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5113-183-00	HOSPITALIZATION INSURANCE	20,496.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5113-185-00	UNEMPLOYMENT INSURANCE	732.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5113-187-00	MEDICARE TAX	963.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5113-260-00	VACCINATION SUPPLIES	30,862.00	10,000.00	9,062.71	937.29	0.00	0.00	0.00
11-5113-311-00	COVID-19 VACCINATION PROGRAM	0.00	1,600.00	1,588.20	11.80	0.00	0.00	0.00
11-5113-550-00	CAPITAL OUTLAY	21,120.00	2,500.00	0.00	0.00	0.00	0.00	0.00
11-5113-699-00	CONTRACTED SERVICES	0.00	5,385.00	0.00	5,385.00	0.00	0.00	0.00
<b>COVID-19 VACCINATION PROGRAM</b>		<b>128,289.00</b>	<b>19,485.00</b>	<b>10,650.91</b>	<b>6,334.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11-5115-121-00	SALARIES & WAGES	143,575.00	152,762.00	119,806.45	32,955.55	153,426.88	153,427.00	153,427.00
11-5115-181-00	SOCIAL SECURITY CONTRIBUTION	8,999.00	9,471.00	7,106.19	2,364.81	9,512.47	9,512.00	9,512.00
11-5115-182-00	RETIREMENT EXPENSE	18,739.00	20,852.00	16,386.87	4,465.13	20,942.77	20,943.00	20,943.00
11-5115-183-00	HOSPITALIZATION INSURANCE	26,465.00	29,864.00	14,077.00	15,787.00	29,864.00	29,864.00	29,864.00
11-5115-185-00	UNEMPLOYMENT INSURANCE	520.00	628.00	319.23	308.77	628.00	628.00	628.00
11-5115-187-00	MEDICARE TAX	2,104.00	2,215.00	1,661.88	553.12	224.69	225.00	225.00
11-5115-290-00	MEDICAL AND OFFICE SUPPLIES	15,000.00	15,000.00	12,539.34	965.82	15,000.00	15,000.00	15,000.00
11-5115-699-00	CONTRACTED SERVICES	20,000.00	20,000.00	20,291.25	-291.25	20,000.00	20,000.00	20,000.00
<b>WELLNESS CLINIC</b>		<b>235,402.00</b>	<b>250,792.00</b>	<b>192,188.21</b>	<b>57,108.95</b>	<b>249,598.81</b>	<b>249,599.00</b>	<b>249,599.00</b>
11-5116-260-00	OFFICE SUPPLIES AND MATERIAL	250.00	250.00	224.72	25.28	250.00	250.00	250.00
11-5116-399-00	INCENTIVES	13,500.00	13,500.00	0.00	13,500.00	13,500.00	13,500.00	13,500.00
<b>WELL AT WORK</b>		<b>13,750.00</b>	<b>13,750.00</b>	<b>224.72</b>	<b>13,525.28</b>	<b>13,750.00</b>	<b>13,750.00</b>	<b>13,750.00</b>
11-5120-121-00	SALARIES & WAGES	173,452.00	227,972.00	220,349.32	7,622.68	387,285.22	305,029.00	305,029.00
11-5120-121-01	ON CALL COMPENSATION	6,193.00	5,000.00	5,042.02	-42.02	5,000.00	5,000.00	5,000.00
11-5120-121-02	SALARIES & WAGES-OVERTIME	3,500.00	2,762.00	3,693.91	-931.91	3,000.00	3,000.00	3,000.00
11-5120-126-00	PART-TIME SALARIES & WAGES	50,000.00	56,320.00	57,417.47	-1,097.47	50,000.00	50,000.00	50,000.00
11-5120-181-00	SOCIAL SECURITY CONTRIBUTION	15,774.00	15,417.00	17,008.09	-1,591.09	24,011.68	22,508.00	22,508.00
11-5120-182-00	RETIREMENT EXPENSE	30,263.00	33,942.00	32,659.67	1,282.33	52,864.43	52,276.00	52,276.00
11-5120-183-00	HOSPITALIZATION INSURANCE	87,840.00	89,592.00	57,741.60	31,850.40	89,592.00	89,592.00	89,592.00
11-5120-183-01	RETIREE INSURANCE	14,748.60	14,749.00	14,749.00	0.00	34,500.00	18,000.00	18,000.00
11-5120-185-00	UNEMPLOYMENT INSURANCE	1,776.00	2,198.00	2,352.39	-154.39	2,198.00	1,884.00	1,884.00
11-5120-186-00	WORKMAN'S COMPENSATION	2,500.00	2,712.44	2,712.44	0.00	2,712.00	3,196.00	3,196.00
11-5120-187-00	MEDICARE TAX	3,689.00	3,605.00	3,977.84	-372.84	5,615.64	5,264.00	5,264.00
11-5120-211-00	JANITORIAL SUPPLIES	8,500.00	10,000.00	4,741.93	4,771.64	8,500.00	8,500.00	8,500.00
11-5120-213-00	UNIFORMS	2,400.00	2,400.00	745.29	1,654.71	2,400.00	2,400.00	2,400.00
11-5120-220-00	ANIMAL FOOD	7,000.00	10,000.00	9,873.88	126.12	15,000.00	15,000.00	15,000.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-5120-230-00	SPAYING/NEUTERING	10,000.00	15,000.00	14,967.13	32.87	15,000.00	15,000.00	15,000.00
11-5120-239-00	RABIES VACCINATIONS	7,000.00	7,000.00	3,115.54	3,330.25	7,000.00	7,000.00	7,000.00
11-5120-239-01	CASHIERS HUMANE SOCIETY-RABI	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
11-5120-239-02	JACKSON HUMANE SOCIETY	6,000.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00	6,000.00
11-5120-239-03	JACKSON HUMANE SOCEITY-ARF M	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
11-5120-250-00	VEHICLE SUPPLIES	6,500.00	6,500.00	4,873.02	1,626.98	6,500.00	6,500.00	6,500.00
11-5120-260-00	OFFICE SUPPLIES AND MATERIAL	4,400.00	4,000.00	3,978.40	21.60	7,000.00	7,000.00	7,000.00
11-5120-260-01	SUPPLIES/DONATIONS	8,500.00	27,000.00	15,334.69	11,665.31	10,000.00	10,000.00	10,000.00
11-5120-260-02	ANIMAL SHELTER SPECIAL GRANT	1,500.00	1,500.00	95.27	1,404.73	1,500.00	1,500.00	1,500.00
11-5120-260-04	ARF SUPPLIES	6,000.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00	6,000.00
11-5120-290-00	MEDICAL SUPPLIES	15,000.00	15,000.00	14,339.75	660.25	15,000.00	15,000.00	15,000.00
11-5120-311-00	TRAVEL	1,000.00	1,000.00	990.23	9.77	1,000.00	1,000.00	1,000.00
11-5120-321-00	TELEPHONE	5,550.00	5,000.00	3,936.12	1,063.88	5,000.00	5,000.00	5,000.00
11-5120-331-00	UTILITIES	16,245.00	10,000.00	16,283.61	-6,283.61	10,000.00	15,000.00	15,000.00
11-5120-351-00	REPAIR & MAINTENANCE-BUILDIN	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
11-5120-352-00	PROPANE EXPENSE	700.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
11-5120-393-00	CATMAN II	4,000.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	4,000.00
11-5120-393-01	ASPCA GRANT	0.00	10,000.00	2,000.00	8,000.00	0.00	0.00	0.00
11-5120-454-00	INSURANCE-PROFESSIONAL LIABL	133.00	133.00	133.00	0.00	133.00	133.00	133.00
11-5120-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	45,992.00	0.00	0.00	0.00	35,000.00	35,000.00	35,000.00
11-5120-550-00	CAPITAL OUTLAY-EQUIPMENT	4,500.00	99,841.11	42,447.21	57,270.85	800.00	800.00	800.00
11-5120-699-01	CONTRACTED SERVICES-PETPOINT	1,620.00	1,620.00	1,620.00	0.00	1,620.00	1,620.00	1,620.00
<b>ANIMAL SHELTER</b>		<b>560,275.60</b>	<b>706,763.55</b>	<b>557,178.82</b>	<b>148,421.04</b>	<b>824,731.97</b>	<b>728,702.00</b>	<b>728,702.00</b>
11-5132-699-00	CONTRACTED SERVICES	7,145.00	7,145.00	0.00	7,145.00	5,225.00	5,225.00	5,225.00
<b>WISEWOMAN</b>		<b>7,145.00</b>	<b>7,145.00</b>	<b>0.00</b>	<b>7,145.00</b>	<b>5,225.00</b>	<b>5,225.00</b>	<b>5,225.00</b>
11-5134-121-00	SALARIES & WAGES	26,348.00	17,699.00	17,087.91	611.09	18,317.27	18,317.00	18,317.00
11-5134-181-00	SOCIAL SECURITY CONTRIBUTION	1,624.00	1,097.00	1,049.23	47.77	1,135.67	1,136.00	1,136.00
11-5134-182-00	RETIREMENT EXPENSE	2,201.00	2,416.00	2,399.17	16.83	2,500.31	2,500.00	2,500.00
11-5134-183-00	HOSPITALIZATION INSURANCE	4,392.00	4,480.00	4,391.92	88.08	4,479.30	4,479.00	4,479.00
11-5134-185-00	UNEMPLOYMENT INSURANCE	183.00	130.00	91.52	38.48	130.00	130.00	130.00
11-5134-187-00	MEDICARE TAX	380.00	257.00	245.47	11.53	265.60	266.00	266.00
11-5134-230-00	EDUCATION & OFFICE SUPPLIES	5,453.00	5,500.00	5,604.11	-104.11	5,000.00	5,000.00	5,000.00
11-5134-290-00	SUPPLIES	7,195.00	1,445.00	1,270.07	174.93	1,197.85	1,198.00	1,198.00
11-5134-311-00	TRAVEL	1,500.00	1,500.00	1,288.02	211.98	1,500.00	1,500.00	1,500.00
<b>HEALTH PROMOTION</b>		<b>49,276.00</b>	<b>34,524.00</b>	<b>33,427.42</b>	<b>1,096.58</b>	<b>34,526.00</b>	<b>34,526.00</b>	<b>34,526.00</b>
11-5136-699-00	CONTRACTED SERVICES	23,100.00	19,600.00	15,137.16	4,462.84	19,600.00	19,600.00	19,600.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-5136-699-01	GREAT SMOKIES GRANT	4,850.00	4,850.00	0.00	4,850.00	0.00	0.00	0.00
	<b>BREAST &amp; CERVICAL CANCER</b>	<b>27,950.00</b>	<b>24,450.00</b>	<b>15,137.16</b>	<b>9,312.84</b>	<b>19,600.00</b>	<b>19,600.00</b>	<b>19,600.00</b>
11-5152-121-00	SALARIES & WAGES	4,597.00	4,989.00	4,903.58	85.42	5,161.11	5,161.00	5,161.00
11-5152-181-00	SOCIAL SECURITY CONTRIBUTION	285.00	309.00	266.40	42.60	319.99	320.00	320.00
11-5152-182-00	RETIREMENT EXPENSE	593.00	681.00	670.76	10.24	704.49	704.00	704.00
11-5152-183-00	HOSPITALIZATION INSURANCE	1,464.00	1,493.00	1,464.06	28.94	1,493.20	1,493.00	1,493.00
11-5152-185-00	UNEMPLOYMENT INSURANCE	30.00	31.00	32.01	-1.01	31.00	31.00	31.00
11-5152-187-00	MEDICARE TAX	63.00	72.00	62.36	9.64	74.84	75.00	75.00
	<b>WIC ADM</b>	<b>7,032.00</b>	<b>7,575.00</b>	<b>7,399.17</b>	<b>175.83</b>	<b>7,784.63</b>	<b>7,784.00</b>	<b>7,784.00</b>
11-5153-121-00	SALARIES & WAGES	60,709.00	45,930.00	45,681.44	248.56	56,119.49	56,119.00	56,119.00
11-5153-181-00	SOCIAL SECURITY CONTRIBUTION	3,764.00	2,848.00	2,844.02	3.98	3,479.41	3,479.00	3,479.00
11-5153-182-00	RETIREMENT EXPENSE	7,838.00	6,270.00	6,246.15	23.85	7,660.31	7,660.00	7,660.00
11-5153-183-00	HOSPITALIZATION INSURANCE	7,320.00	4,392.00	4,391.92	0.08	1,493.20	1,493.00	1,493.00
11-5153-185-00	UNEMPLOYMENT INSURANCE	390.00	390.00	316.80	73.20	390.00	390.00	390.00
11-5153-187-00	MEDICARE TAX	880.00	666.00	664.95	1.05	813.73	814.00	814.00
	<b>WIC NUTRITION</b>	<b>80,901.00</b>	<b>60,496.00</b>	<b>60,145.28</b>	<b>350.72</b>	<b>69,956.14</b>	<b>69,955.00</b>	<b>69,955.00</b>
11-5154-121-00	SALARIES & WAGES	62,357.00	44,897.00	45,174.55	-277.55	47,319.36	47,319.00	47,319.00
11-5154-181-00	SOCIAL SECURITY CONTRIBUTION	3,525.00	2,784.00	2,461.94	322.06	2,933.80	2,934.00	2,934.00
11-5154-182-00	RETIREMENT EXPENSE	8,069.00	6,128.00	6,183.72	-55.72	6,459.09	6,459.00	6,459.00
11-5154-183-00	HOSPITALIZATION INSURANCE	13,176.00	13,439.00	13,176.02	262.98	13,438.80	13,439.00	13,439.00
11-5154-185-00	UNEMPLOYMENT INSURANCE	477.00	283.00	288.85	-5.85	283.00	283.00	283.00
11-5154-187-00	MEDICARE TAX	825.00	651.00	575.83	75.17	686.13	686.00	686.00
11-5154-260-00	OFFICE SUPPLIES AND MATERIAL	1,500.00	2,861.00	1,484.33	1,376.67	3,570.79	3,571.00	3,571.00
11-5154-311-00	TRAVEL	1,500.00	1,500.00	1,147.09	352.91	1,500.00	1,500.00	1,500.00
11-5154-325-00	POSTAGE	1,500.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00
	<b>WIC CLIENT</b>	<b>92,929.00</b>	<b>74,043.00</b>	<b>70,492.33</b>	<b>3,550.67</b>	<b>77,690.97</b>	<b>77,691.00</b>	<b>77,691.00</b>
11-5155-121-00	SALARIES & WAGES	27,323.00	28,392.00	28,073.29	318.71	22,464.02	22,464.00	22,464.00
11-5155-181-00	SOCIAL SECURITY CONTRIBUTION	1,694.00	1,761.00	1,677.76	83.24	1,392.77	1,393.00	1,393.00
11-5155-182-00	RETIREMENT EXPENSE	3,527.00	3,876.00	3,839.71	36.29	3,066.34	3,066.00	3,066.00
11-5155-183-00	HOSPITALIZATION INSURANCE	9,516.00	9,706.00	9,516.00	190.00	9,705.88	9,706.00	9,706.00
11-5155-185-00	UNEMPLOYMENT INSURANCE	194.00	204.00	208.25	-4.25	204.00	204.00	204.00
11-5155-187-00	MEDICARE TAX	396.00	412.00	392.29	19.71	325.73	326.00	326.00
11-5155-290-00	MEDICAL & OFFICE SUPPLIES	12,357.00	12,771.00	12,706.09	64.91	5,823.26	5,823.00	5,823.00
11-5155-495-03	LOCAL MATERNAL SUPPORT	10,000.00	5,000.00	1,613.62	3,386.38	5,000.00	5,000.00	5,000.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-5155-550-00	CAPITAL OUTLAY-EQUIPMENT	0.00	5,578.00	4,804.65	336.33	0.00	0.00	0.00
11-5155-699-00	CONTRACTED SERVICES	13,000.00	10,000.00	5,715.26	188.05	10,000.00	10,000.00	10,000.00
<b>MATERNAL HEALTH</b>		<b>78,007.00</b>	<b>77,700.00</b>	<b>68,546.92</b>	<b>4,619.37</b>	<b>57,982.00</b>	<b>57,982.00</b>	<b>57,982.00</b>
11-5156-260-00	OFFICE SUPPLIES AND MATERIAL	8,514.00	8,770.00	2,266.50	6,503.50	8,770.00	8,770.00	8,770.00
11-5156-290-00	MEDICAL & OFFICE SUPPLIES	256.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5156-490-01	CHILD FATALITY	363.00	363.00	0.00	363.00	776.00	776.00	776.00
11-5156-490-02	CAR SEAT PROGRAM	4,000.00	4,000.00	2,919.68	1,080.32	4,000.00	4,000.00	4,000.00
<b>CHILD HEALTH</b>		<b>13,133.00</b>	<b>13,133.00</b>	<b>5,186.18</b>	<b>7,946.82</b>	<b>13,546.00</b>	<b>13,546.00</b>	<b>13,546.00</b>
11-5157-121-00	SALARIES & WAGES	42,380.00	44,264.00	21,847.20	22,416.80	41,507.96	41,508.00	41,508.00
11-5157-181-00	SOCIAL SECURITY CONTRIBUTION	2,609.00	2,744.00	1,355.12	1,388.88	2,573.49	2,573.00	2,573.00
11-5157-182-00	RETIREMENT EXPENSE	5,432.00	6,042.00	2,982.19	3,059.81	5,665.84	5,666.00	5,666.00
11-5157-183-00	HOSPITALIZATION INSURANCE	14,640.00	14,932.00	6,193.88	8,738.12	14,932.00	14,932.00	14,932.00
11-5157-185-00	UNEMPLOYMENT INSURANCE	260.00	314.00	169.22	144.78	314.00	314.00	314.00
11-5157-187-00	MEDICARE TAX	704.00	642.00	316.89	325.11	601.87	602.00	602.00
11-5157-260-00	OFFICE SUPPLIES AND MATERIAL	3,779.00	4,612.00	0.00	4,612.00	4,612.00	4,612.00	4,612.00
11-5157-311-00	TRAVEL	1,500.00	1,500.00	476.04	1,023.96	1,500.00	1,500.00	1,500.00
<b>PCM</b>		<b>71,304.00</b>	<b>75,050.00</b>	<b>33,340.54</b>	<b>41,709.46</b>	<b>71,707.16</b>	<b>71,707.00</b>	<b>71,707.00</b>
11-5158-121-00	SALARIES & WAGES	48,553.00	48,510.00	49,032.70	-522.70	48,264.46	48,264.00	48,264.00
11-5158-181-00	SOCIAL SECURITY CONTRIBUTION	3,010.00	3,008.00	3,007.42	0.58	2,992.40	2,992.00	2,992.00
11-5158-182-00	RETIREMENT EXPENSE	6,268.00	6,622.00	6,702.82	-80.82	6,588.10	6,588.00	6,588.00
11-5158-183-00	HOSPITALIZATION INSURANCE	14,640.00	14,185.00	13,880.03	304.97	13,438.00	13,438.00	13,438.00
11-5158-185-00	UNEMPLOYMENT INSURANCE	300.00	298.00	303.82	-5.82	298.00	298.00	298.00
11-5158-187-00	MEDICARE TAX	704.00	703.00	703.36	-0.36	699.83	700.00	700.00
11-5158-260-00	OFFICE SUPPLIES AND MATERIAL	525.00	1,000.00	66.16	933.84	1,499.21	1,499.00	1,499.00
11-5158-311-00	TRAVEL	1,000.00	705.00	581.18	123.82	1,220.00	1,220.00	1,220.00
<b>ADOLESCENT ALERT</b>		<b>75,000.00</b>	<b>75,031.00</b>	<b>74,277.49</b>	<b>753.51</b>	<b>75,000.00</b>	<b>74,999.00</b>	<b>74,999.00</b>
11-5159-121-00	SALARIES & WAGES	53,865.00	55,318.00	29,937.77	25,380.23	66,759.02	66,759.00	66,759.00
11-5159-181-00	SOCIAL SECURITY CONTRIBUTION	3,340.00	3,430.00	1,748.21	1,681.79	4,139.06	4,139.00	4,139.00
11-5159-182-00	RETIREMENT EXPENSE	6,954.00	7,551.00	4,095.80	3,455.20	9,112.61	9,113.00	9,113.00
11-5159-183-00	HOSPITALIZATION INSURANCE	18,300.00	18,665.00	8,023.78	10,641.22	15,678.60	15,679.00	15,679.00
11-5159-185-00	UNEMPLOYMENT INSURANCE	481.00	393.00	177.31	215.69	393.00	393.00	393.00
11-5159-187-00	MEDICARE TAX	781.00	802.00	408.76	393.24	968.01	968.00	968.00
11-5159-290-00	MEDICAL & OFFICE SUPPLIES	30,491.00	25,016.00	38,711.29	-14,915.48	29,614.70	29,615.00	29,615.00
11-5159-490-01	TANF	3,859.00	3,859.00	0.00	3,859.00	3,859.00	3,859.00	3,859.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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11-5159-490-02	WOMEN'S HEALTH	8,218.00	8,218.00	8,467.59	-249.59	8,218.00	8,218.00	8,218.00
11-5159-495-00	LOCAL EXPENSE	5,000.00	5,000.00	2,541.70	2,458.30	5,000.00	5,000.00	5,000.00
11-5159-550-00	CAPITAL OUTLAY-EQUIPMENT	0.00	9,196.00	6,045.58	423.19	0.00	0.00	0.00
11-5159-699-00	CONTRACTED SERVICES	15,000.00	15,000.00	11,829.85	0.00	12,000.00	12,000.00	12,000.00
<b>FAMILY PLANNING</b>		<b>146,289.00</b>	<b>152,448.00</b>	<b>111,987.64</b>	<b>33,342.79</b>	<b>155,742.00</b>	<b>155,743.00</b>	<b>155,743.00</b>
11-5161-270-00	VACCINES	70,000.00	110,000.00	109,709.62	290.38	75,000.00	75,000.00	75,000.00
11-5161-290-00	MEDICAL & OFFICE SUPPLIES	9,014.00	16,335.00	16,190.07	34.72	12,735.00	12,735.00	12,735.00
<b>IMMUNIZATION PROGRAM</b>		<b>79,014.00</b>	<b>126,335.00</b>	<b>125,899.69</b>	<b>325.10</b>	<b>87,735.00</b>	<b>87,735.00</b>	<b>87,735.00</b>
11-5166-121-00	SALARIES & WAGES	48,554.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5166-181-00	SOCIAL SECURITY CONTRIBUTION	3,011.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5166-182-00	RETIREMENT EXPENSE	6,268.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5166-183-00	HOSPITALIZATION INSURANCE	14,640.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5166-185-00	UNEMPLOYMENT INSURANCE	296.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5166-187-00	MEDICARE TAX	704.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5166-260-00	OFFICE SUPPLIES AND MATERIAL	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5166-311-00	TRAVEL	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SMART START</b>		<b>76,473.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11-5175-121-00	SALARIES & WAGES	3,833.00	3,966.00	3,921.52	44.48	4,104.56	4,105.00	4,105.00
11-5175-181-00	SOCIAL SECURITY CONTRIBUTION	238.00	246.00	244.89	1.11	254.48	254.00	254.00
11-5175-182-00	RETIREMENT EXPENSE	495.00	542.00	536.34	5.66	560.27	560.00	560.00
11-5175-183-00	HOSPITALIZATION INSURANCE	732.00	747.00	731.90	15.10	746.60	747.00	747.00
11-5175-185-00	UNEMPLOYMENT INSURANCE	26.00	26.00	16.02	9.98	26.00	26.00	26.00
11-5175-187-00	MEDICARE TAX	56.00	58.00	57.38	0.62	59.52	60.00	60.00
11-5175-260-00	OFFICE SUPPLIES AND MATERIAL	820.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
<b>BREASTFEEDING PROMOTION</b>		<b>6,200.00</b>	<b>5,585.00</b>	<b>5,508.05</b>	<b>76.95</b>	<b>7,751.43</b>	<b>7,752.00</b>	<b>7,752.00</b>
11-5177-121-00	SALARIES & WAGES	14,966.00	16,528.00	16,588.10	-60.10	16,517.67	16,518.00	16,518.00
11-5177-181-00	SOCIAL SECURITY CONTRIBUTION	947.00	1,025.00	1,028.36	-3.36	1,024.10	1,024.00	1,024.00
11-5177-182-00	RETIREMENT EXPENSE	1,974.00	2,256.00	2,268.54	-12.54	2,254.66	2,255.00	2,255.00
11-5177-185-00	UNEMPLOYMENT INSURANCE	120.00	120.00	165.44	-45.44	120.00	120.00	120.00
11-5177-187-00	MEDICARE TAX	255.00	240.00	240.54	-0.54	239.51	240.00	240.00
<b>BREASTFEEDING PEER COUNSELOR</b>		<b>18,262.00</b>	<b>20,169.00</b>	<b>20,290.98</b>	<b>-121.98</b>	<b>20,155.94</b>	<b>20,157.00</b>	<b>20,157.00</b>
11-5180-230-00	EDUCATION MATERIALS	6,000.00	6,000.00	5,524.30	475.70	8,000.00	8,000.00	8,000.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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11-5180-260-00	OFFICE SUPPLIES AND MATERIAL	6,000.00	6,000.00	5,032.24	967.76	8,000.00	8,000.00	8,000.00
11-5180-311-00	TRAVEL	4,000.00	4,000.00	3,010.41	989.59	4,000.00	4,000.00	4,000.00
<b>ENVIRONMENTAL HEALTH</b>		<b>16,000.00</b>	<b>16,000.00</b>	<b>13,566.95</b>	<b>2,433.05</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>
11-5190-495-01	OTHER EXPENSE-COMPREHENSIVE	40,000.00	70,000.00	56,434.79	473.36	40,000.00	40,000.00	40,000.00
<b>LOCAL ADULT HEALTH</b>		<b>40,000.00</b>	<b>70,000.00</b>	<b>56,434.79</b>	<b>473.36</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>
11-5191-239-01	STD DRUGS	894.00	894.00	127.27	766.73	314.00	314.00	314.00
11-5191-260-00	OFFICE SUPPLIES AND MATERIAL	10,414.00	10,414.00	10,510.42	-96.42	10,000.00	10,000.00	10,000.00
11-5191-311-00	TRAVEL	100.00	100.00	100.00	0.00	200.00	200.00	200.00
<b>COMMUNICABLE DISEASE</b>		<b>11,408.00</b>	<b>11,408.00</b>	<b>10,737.69</b>	<b>670.31</b>	<b>10,514.00</b>	<b>10,514.00</b>	<b>10,514.00</b>
11-5192-121-00	SALARIES & WAGES	46,169.00	51,672.00	51,770.58	-98.58	54,360.76	54,361.00	54,361.00
11-5192-181-00	SOCIAL SECURITY CONTRIBUTION	2,862.00	3,204.00	2,918.88	285.12	3,370.37	3,370.00	3,370.00
11-5192-182-00	RETIREMENT EXPENSE	5,960.00	7,053.00	7,080.51	-27.51	7,420.24	7,420.00	7,420.00
11-5192-183-00	HOSPITALIZATION INSURANCE	14,640.00	14,932.00	14,640.08	291.92	14,932.00	14,932.00	14,932.00
11-5192-185-00	UNEMPLOYMENT INSURANCE	276.00	260.00	320.44	-60.44	260.00	260.00	260.00
11-5192-187-00	MEDICARE TAX	669.00	749.00	682.63	66.37	788.23	788.00	788.00
11-5192-260-00	OFFICE SUPPLIES AND MATERIAL	440.00	400.00	22.00	378.00	0.00	0.00	0.00
11-5192-490-00	CARE COORDINATION	3,450.00	3,450.00	0.00	3,450.00	4,869.00	4,869.00	4,869.00
<b>CC4C</b>		<b>74,466.00</b>	<b>81,720.00</b>	<b>77,435.12</b>	<b>4,284.88</b>	<b>86,000.60</b>	<b>86,000.00</b>	<b>86,000.00</b>
11-5193-121-00	SALARIES & WAGES	22,462.00	16,877.00	15,705.74	1,171.26	17,784.88	17,785.00	17,785.00
11-5193-181-00	SOCIAL SECURITY CONTRIBUTION	1,373.00	1,046.00	977.10	68.90	1,102.66	1,103.00	1,103.00
11-5193-182-00	RETIREMENT EXPENSE	2,905.00	2,304.00	2,156.54	147.46	2,427.64	2,428.00	2,428.00
11-5193-183-00	HOSPITALIZATION INSURANCE	5,406.00	4,480.00	4,223.00	257.00	4,479.60	4,480.00	4,480.00
11-5193-185-00	UNEMPLOYMENT INSURANCE	112.00	94.00	92.44	1.56	94.00	94.00	94.00
11-5193-187-00	MEDICARE TAX	321.00	245.00	228.62	16.38	257.88	258.00	258.00
11-5193-260-00	OFFICE SUPPLIES AND MATERIAL	4,505.00	4,319.00	482.83	3,836.17	2,203.34	2,203.00	2,203.00
11-5193-311-00	TRAVEL	100.00	1,000.00	706.39	293.61	1,000.00	1,000.00	1,000.00
11-5193-490-00	TUBERCULOSIS	2,938.00	2,938.00	0.00	2,938.00	2,938.00	2,938.00	2,938.00
11-5193-490-01	STD MEDS	894.00	894.00	0.00	894.00	894.00	894.00	894.00
11-5193-490-02	HIV	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-5193-490-03	HURRICANE HELENE ESSENTIAL F	0.00	316,170.00	0.00	297,328.08	316,170.00	316,170.00	316,170.00
11-5193-550-00	CAPITAL OUTLAY-EQUIPMENT	1,663.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>BIOTERRORISM</b>		<b>43,179.00</b>	<b>350,867.00</b>	<b>24,572.66</b>	<b>307,452.42</b>	<b>349,852.00</b>	<b>349,853.00</b>	<b>349,853.00</b>



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**Report dates 07/01/2024 - thru - 06/30/2025**

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11-5194-121-00	SALARIES & WAGES	44,362.00	36,478.00	31,222.25	5,255.75	43,771.77	43,772.00	43,772.00
11-5194-181-00	SOCIAL SECURITY CONTRIBUTION	2,746.00	2,262.00	1,732.87	529.13	2,713.85	2,714.00	2,714.00
11-5194-182-00	RETIREMENT EXPENSE	5,739.00	4,979.00	4,261.87	717.13	5,974.85	5,975.00	5,975.00
11-5194-183-00	HOSPITALIZATION INSURANCE	17,540.00	13,439.00	9,065.60	4,373.40	13,438.00	13,438.00	13,438.00
11-5194-185-00	UNEMPLOYMENT INSURANCE	260.00	267.00	237.18	29.82	267.00	267.00	267.00
11-5194-187-00	MEDICARE TAX	643.00	529.00	405.26	123.74	634.69	635.00	635.00
11-5194-260-00	OFFICE SUPPLIES AND MATERIAL	0.00	976.00	787.07	188.93	200.84	201.00	201.00
11-5194-311-00	TRAVEL	747.00	1,000.00	1,440.79	-440.79	641.00	641.00	641.00
<b>VIRAL HEPATITIS PREVENTION</b>		<b>72,037.00</b>	<b>59,930.00</b>	<b>49,152.89</b>	<b>10,777.11</b>	<b>67,642.00</b>	<b>67,643.00</b>	<b>67,643.00</b>
11-5195-121-00	SALARIES & WAGES	0.00	316,970.00	292,206.25	24,763.75	338,331.77	338,332.00	338,332.00
11-5195-181-00	SOCIAL SECURITY CONTRIBUTION	0.00	17,040.00	16,841.81	198.19	20,976.57	20,977.00	20,977.00
11-5195-182-00	RETIREMENT EXPENSE	0.00	40,477.00	39,886.13	590.87	46,182.29	46,182.00	46,182.00
11-5195-183-00	HOSPITALIZATION INSURANCE	0.00	69,822.00	66,443.44	3,378.56	89,592.00	89,592.00	89,592.00
11-5195-185-00	UNEMPLOYMENT INSURANCE	0.00	1,706.00	1,630.44	75.56	953.28	953.00	953.00
11-5195-187-00	MEDICARE TAX	0.00	3,985.00	3,938.76	46.24	4,905.81	4,906.00	4,906.00
11-5195-399-00	CONTRACTED SERVICES	50,000.00	50,000.00	306.12	49,693.88	50,000.00	50,000.00	50,000.00
<b>SCHOOL NURSE PROGRAM</b>		<b>50,000.00</b>	<b>500,000.00</b>	<b>421,252.95</b>	<b>78,747.05</b>	<b>550,941.72</b>	<b>550,942.00</b>	<b>550,942.00</b>
11-5196-121-00	SALARIES & WAGES	68,492.00	42,473.00	42,333.56	139.44	0.00	0.00	0.00
11-5196-181-00	SOCIAL SECURITY CONTRIBUTION	4,245.00	2,633.00	2,599.72	33.28	0.00	0.00	0.00
11-5196-182-00	RETIREMENT EXPENSE	8,861.00	5,798.00	5,798.02	-0.02	0.00	0.00	0.00
11-5196-183-00	HOSPITALIZATION INSURANCE	14,640.00	14,932.00	8,558.87	6,373.13	0.00	0.00	0.00
11-5196-185-00	UNEMPLOYMENT INSURANCE	299.00	188.00	187.40	0.60	0.00	0.00	0.00
11-5196-187-00	MEDICARE TAX	993.00	616.00	608.00	8.00	0.00	0.00	0.00
11-5196-260-00	OFFICE SUPPLIES AND MATERIAL	6,322.00	2,346.00	1,805.16	540.84	0.00	0.00	0.00
11-5196-311-00	TRAVEL	1,500.00	1,000.00	973.51	26.49	0.00	0.00	0.00
11-5196-550-00	CAPITAL OUTLAY-EQUIPMENT	1,663.00	21,136.00	0.00	198.34	0.00	0.00	0.00
<b>COMMUNICABLE DISEASE-PH NURSE</b>		<b>107,015.00</b>	<b>91,122.00</b>	<b>62,864.24</b>	<b>7,320.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11-5210-000-00	VAYA HEALTH (FORMERLY SMMH)	123,081.00	123,081.00	61,540.50	61,540.50	123,081.00	123,081.00	123,081.00
<b>MENTAL HEALTH</b>		<b>123,081.00</b>	<b>123,081.00</b>	<b>61,540.50</b>	<b>61,540.50</b>	<b>123,081.00</b>	<b>123,081.00</b>	<b>123,081.00</b>
11-5260-183-01	RETIREE INSURANCE	5,945.64	5,946.00	5,946.00	0.00	0.00	0.00	0.00
<b>COUNCIL ON ALCOHOL</b>		<b>5,945.64</b>	<b>5,946.00</b>	<b>5,946.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11-5265-121-00	SALARIES & WAGES	130,374.31	130,374.31	28,888.36	101,485.95	41,692.21	41,692.00	41,692.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-5265-181-00	SOCIAL SECURITY CONTRIBUTION	8,083.21	8,083.21	1,395.07	6,688.14	2,584.92	2,585.00	2,585.00
11-5265-182-00	RETIREMENT EXPENSE	15,657.95	15,657.95	3,943.26	11,714.69	5,690.99	5,691.00	5,691.00
11-5265-183-00	HOSPITALIZATION INSURANCE	29,426.10	29,426.10	9,009.28	20,416.82	14,932.00	14,932.00	14,932.00
11-5265-185-00	UNEMPLOYMENT INSURANCE	602.36	602.36	235.96	366.40	602.36	602.00	602.00
11-5265-186-00	WORKMAN'S COMPENSATION	368.18	368.18	0.00	368.18	368.18	368.00	368.00
11-5265-187-00	MEDICARE TAX	1,890.43	1,890.43	326.32	1,564.11	604.54	605.00	605.00
11-5265-260-00	OFFICE SUPPLIES	1,000.00	1,000.00	0.00	841.48	1,000.00	1,000.00	1,000.00
11-5265-260-01	MEETING SUPPLIES	10,000.00	10,000.00	535.16	9,464.84	10,000.00	10,000.00	10,000.00
11-5265-311-00	VEHICLE MILEAGE REIMBURSEMENT	12,500.00	12,500.00	0.00	12,500.00	12,500.00	12,500.00	12,500.00
11-5265-321-00	TELEPHONE	3,200.00	3,200.00	0.00	3,200.00	3,200.00	3,200.00	3,200.00
11-5265-325-00	POSTAGE	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
11-5265-370-00	ADVERTISING	4,000.00	4,000.00	100.00	3,900.00	4,000.00	4,000.00	4,000.00
11-5265-395-00	TRAVEL AND TRAINING	6,000.00	6,000.00	3,861.32	2,138.68	6,000.00	6,000.00	6,000.00
11-5265-413-00	OFFICE SPACE-ALLOCATED COSTS	39,926.00	39,926.00	0.00	39,926.00	39,926.00	39,926.00	39,926.00
11-5265-454-00	INSURANCE-PROFESSIONAL LIABILITY	400.00	400.00	400.00	0.00	400.00	400.00	400.00
11-5265-550-00	CAPITAL OUTLAY-EQUIPMENT	4,000.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	4,000.00
11-5265-699-00	CONTRACTED SERVICES	100,000.00	100,000.00	10,964.75	89,035.25	98,405.00	98,405.00	98,405.00
<b>SUBSTANCE ABUSE RECOVERY PLANNING</b>		<b>368,428.54</b>	<b>368,428.54</b>	<b>59,659.48</b>	<b>308,610.54</b>	<b>246,906.20</b>	<b>246,906.00</b>	<b>246,906.00</b>
11-5310-121-00	SALARIES & WAGES	3,802,517.00	4,134,109.00	3,858,704.12	275,404.88	4,351,921.00	4,295,087.00	4,295,087.00
11-5310-121-01	ON CALL COMPENSATION	6,860.00	10,250.00	10,474.89	-224.89	6,250.00	6,250.00	6,250.00
11-5310-121-02	TEMPORARY SALARIES	10,000.00	4,331.25	13,031.25	-8,700.00	10,000.00	10,000.00	10,000.00
11-5310-121-03	STIPEND-FOSTER CARE	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5310-170-00	BOARD MEMBER EXPENSE	3,200.00	3,200.00	2,499.61	700.39	3,200.00	3,200.00	3,200.00
11-5310-181-00	SOCIAL SECURITY CONTRIBUTION	235,756.00	257,322.00	230,255.15	27,066.85	269,819.00	267,303.00	267,303.00
11-5310-182-00	RETIREMENT EXPENSE	490,905.00	566,524.00	526,048.24	40,475.76	594,037.00	620,833.00	620,833.00
11-5310-183-00	HOSPITALIZATION INSURANCE	1,011,359.00	1,192,619.00	986,238.98	206,380.02	1,176,343.00	1,179,628.00	1,179,628.00
11-5310-183-01	RETIREE INSURANCE	310,644.60	312,504.00	312,504.00	0.00	237,600.00	237,000.00	237,000.00
11-5310-185-00	UNEMPLOYMENT INSURANCE	20,918.00	25,079.00	23,002.32	2,076.68	25,051.00	24,806.00	24,806.00
11-5310-186-00	WORKMAN'S COMPENSATION	34,315.00	35,538.03	35,538.03	0.00	36,604.00	34,694.00	34,694.00
11-5310-187-00	MEDICARE TAX	55,136.00	60,180.00	53,850.09	6,329.91	63,103.00	62,514.00	62,514.00
11-5310-189-00	EMPLOYEE APPRECIATION	20,580.00	14,337.66	2,307.15	12,030.51	8,358.68	8,359.00	8,359.00
11-5310-192-00	PROFESSIONAL SERVICES	134,500.00	90,000.00	74,752.50	15,247.50	90,000.00	90,000.00	90,000.00
11-5310-250-00	VEHICLE SUPPLIES	19,000.00	25,000.00	19,226.08	5,773.92	25,000.00	25,000.00	25,000.00
11-5310-260-00	OFFICE SUPPLIES AND MATERIAL	31,000.00	35,000.00	34,968.17	31.83	35,000.00	35,000.00	35,000.00
11-5310-260-01	COPYING EXPENSE	20,000.00	20,000.00	14,795.23	5,204.77	20,000.00	20,000.00	20,000.00
11-5310-311-00	TRAVEL AND TRAINING	18,000.00	18,000.00	21,288.71	-3,288.71	18,000.00	18,000.00	18,000.00
11-5310-321-00	TELEPHONE	50,000.00	50,000.00	48,586.17	1,413.83	60,000.00	60,000.00	60,000.00
11-5310-325-00	POSTAGE	19,000.00	19,000.00	16,601.18	2,398.82	19,000.00	19,000.00	19,000.00
11-5310-341-00	PRINTING	4,000.00	3,000.00	2,282.40	717.60	3,000.00	3,000.00	3,000.00
11-5310-352-00	REPAIRS & MAINT EQUIPMENT	100,000.00	125,000.00	123,407.82	1,592.18	129,000.00	129,000.00	129,000.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-5310-353-00	REPAIRS & MAINT VEHICLES	17,522.00	11,522.00	12,254.92	-732.92	11,522.00	11,522.00	11,522.00
11-5310-399-00	CONTRACTED SERVICES	77,500.00	226,000.00	245,214.14	-19,214.14	225,500.00	225,500.00	225,500.00
11-5310-399-01	CONTRACTED SERVICES-FOSTER C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5310-450-00	INSURANCE AND BONDING	11,610.00	11,610.00	0.00	11,610.00	11,610.00	11,610.00	11,610.00
11-5310-491-00	DUES AND SUBSCRIPTIONS	2,132.00	632.00	45.00	587.00	3,632.00	3,632.00	3,632.00
11-5310-495-00	DUKE ENERGY	38,000.00	30,000.00	7,400.12	22,599.88	30,000.00	30,000.00	30,000.00
11-5310-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	30,000.00	59,152.00	0.00	30,000.09	150,000.00	75,000.00	75,000.00
11-5310-550-00	CAPITAL OUTLAY-EQUIPMENT	205,460.00	154,300.00	126,149.46	28,150.54	53,100.00	53,100.00	53,100.00
<b>SOCIAL SERVICES ADMINISTRATION</b>		<b>6,829,914.60</b>	<b>7,494,209.94</b>	<b>6,801,425.73</b>	<b>663,632.30</b>	<b>7,666,650.68</b>	<b>7,559,038.00</b>	<b>7,559,038.00</b>
11-5320-260-00	SUPPLIES	20,000.00	29,447.29	3,772.82	25,674.47	0.00	0.00	0.00
11-5320-290-00	UNMET HEALTH RELATED NEEDS	20,000.00	20,000.00	34,915.00	-14,915.00	0.00	0.00	0.00
11-5320-395-00	FOSTER-KINSHIP PARENT TRAINI	20,000.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00
11-5320-490-00	EMERGENCY PLACEMENT NEEDS	25,000.00	67,972.47	50,642.05	17,330.42	0.00	0.00	0.00
11-5320-490-01	ASSESSMENTS AND EVALUATIONS	20,000.00	82,380.81	81,796.04	584.77	0.00	0.00	0.00
11-5320-490-02	FOSTER-KINSHIP ADDITIONAL NE	25,000.00	23,900.00	12,795.96	11,104.04	0.00	0.00	0.00
11-5320-490-03	PERMANENCY	20,000.00	39,250.00	19,403.33	19,846.67	0.00	0.00	0.00
11-5320-490-04	ESSENTIAL SERVICES CW-HELENE	0.00	38,271.00	25,690.48	12,580.52	0.00	0.00	0.00
<b>CHILD WELFARE</b>		<b>150,000.00</b>	<b>321,221.57</b>	<b>229,015.68</b>	<b>92,205.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11-5340-399-01	SPECIAL ASSISTANCE/SUPPLEMEN	201,000.00	154,969.00	110,142.89	44,826.11	150,000.00	150,000.00	150,000.00
11-5340-399-02	ADULT GUARDIANSHIP	10,000.00	20,935.00	2,065.48	18,869.52	10,000.00	10,000.00	10,000.00
11-5340-399-03	IV-E FOSTER CARE	452,000.00	410,000.00	421,959.33	-11,959.33	410,000.00	410,000.00	410,000.00
11-5340-399-05	STATE FOSTER CARE	350,000.00	430,000.00	467,525.31	-37,525.31	395,000.00	395,000.00	395,000.00
11-5340-399-07	AID TO BLIND	4,407.00	4,769.00	4,768.63	0.37	4,769.00	4,769.00	4,769.00
11-5340-399-08	GENERAL ASSISTANCE	40,838.00	19,838.00	19,369.79	468.21	49,838.00	40,838.00	40,838.00
11-5340-399-11	ELEC BENEFITS TRANSFER FEES	7,734.00	7,734.00	6,885.10	848.90	7,574.00	7,574.00	7,574.00
11-5340-399-13	FEDERAL/STATE CRISIS INTERVE	128,207.00	145,748.00	39,756.89	105,991.11	145,748.00	145,748.00	145,748.00
11-5340-399-15	FOSTER CARE-OTHER	50,500.00	45,000.00	44,922.00	78.00	45,000.00	45,000.00	45,000.00
11-5340-399-16	DRUG & PSYCHOLOGICAL TESTING	12,000.00	2,000.00	335.11	1,664.89	12,000.00	12,000.00	12,000.00
11-5340-399-18	IV-D ATTORNEY	16,500.00	10,000.00	11,052.32	-1,052.32	18,000.00	18,000.00	18,000.00
11-5340-399-19	IV-D FEES	12,500.00	11,000.00	8,553.15	2,446.85	11,000.00	11,000.00	11,000.00
11-5340-399-20	IV-D INCENTIVE	5,000.00	5,000.00	1,193.87	3,806.13	5,000.00	5,000.00	5,000.00
11-5340-399-21	MEDICAID PAYBACK	10,000.00	10,000.00	995.24	9,004.76	10,000.00	10,000.00	10,000.00
11-5340-399-22	WFFA PAYBACK	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-5340-399-23	ADULT DAY CARE	10,663.00	10,663.00	4,439.20	6,223.80	10,663.00	10,663.00	10,663.00
11-5340-399-24	ADOPTION ASSISTANCE PAYMENTS	171,282.00	174,853.00	77,667.51	97,185.49	176,738.00	176,738.00	176,738.00
11-5340-399-26	HOME DELIVERED MEALS	2,511.00	2,511.00	2,280.00	231.00	2,564.00	2,564.00	2,564.00
11-5340-399-29	WF EMERGENCY ASSISTANCE	23,452.00	23,452.00	5,700.00	17,752.00	23,452.00	23,452.00	23,452.00
11-5340-399-31	SPECIAL CHILD ADOPTION	106,150.75	94,080.00	4,063.58	90,016.42	90,675.00	90,675.00	90,675.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-5340-399-32	LINKS	14,816.00	17,529.00	12,908.91	4,620.09	17,529.00	17,529.00	17,529.00
11-5340-399-33	MEDICAID TRANSPORTATION	55,000.00	50,000.00	56,608.43	-6,608.43	50,000.00	50,000.00	50,000.00
11-5340-399-36	HELPING EACH MEMBER COPE	5,775.00	5,775.00	0.00	5,775.00	0.00	0.00	0.00
11-5340-399-40	PROGRESS ENERGY NEIGHBOR FUN	1,460.00	3,677.00	0.00	3,677.00	5,076.00	5,076.00	5,076.00
11-5340-399-42	WORK FIRST EMPLOYMENT SERVIC	22,000.00	22,000.00	13,160.26	8,839.74	22,000.00	22,000.00	22,000.00
11-5340-399-44	CHILD CARE SERVICES	81,490.00	80,000.00	80,000.00	0.00	80,000.00	80,000.00	80,000.00
11-5340-399-45	LOW INCOME ENERGY ASST	449,381.00	137,717.00	64,522.76	73,194.24	231,717.00	231,717.00	231,717.00
11-5340-399-50	LOW INCOME HOUSEHOLD WATER A	63,186.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5340-399-52	INTEGRATED BEHAVIORIAL HEALTH	62,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5340-399-53	RENTAL ASSISTANCE-HELENE	0.00	12,405.00	12,405.00	0.00	0.00	0.00	0.00
11-5340-399-54	ESSENTIAL SERVICES AS-HELENE	0.00	15,951.00	10,560.19	5,390.81	0.00	0.00	0.00
11-5340-412-00	BUILDING RENTAL	14,400.00	14,400.00	14,400.00	0.00	14,400.00	14,400.00	14,400.00
11-5340-490-46	ENERGY ASSISTANCE-HELENE	0.00	5,000.00	4,921.80	78.20	0.00	0.00	0.00
<b>SOCIAL SERVICES - OTHER SERVICES</b>		<b>2,384,752.75</b>	<b>1,947,506.00</b>	<b>1,503,162.75</b>	<b>444,343.25</b>	<b>1,999,243.00</b>	<b>1,990,243.00</b>	<b>1,990,243.00</b>
11-5370-121-00	SALARIES & WAGES	110,645.00	73,294.75	27,590.65	45,704.10	114,567.00	114,567.00	114,567.00
11-5370-121-01	ON CALL COMPENSATION	300.00	300.00	0.00	300.00	300.00	300.00	300.00
11-5370-121-02	TEMPORARY SALARIES	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
11-5370-170-00	BOARD MEMBER EXPENSE	250.00	250.00	27.55	222.45	250.00	250.00	250.00
11-5370-181-00	SOCIAL SECURITY CONTRIBUTION	6,860.00	7,461.00	1,554.23	5,906.77	6,772.00	7,432.00	7,432.00
11-5370-182-00	RETIREMENT EXPENSE	14,284.00	16,427.00	3,773.21	12,653.79	14,909.00	17,261.00	17,261.00
11-5370-183-00	HOSPITALIZATION INSURANCE	34,111.00	34,792.00	6,832.58	27,959.42	32,851.00	29,864.00	29,864.00
11-5370-183-01	RETIREE INSURANCE	5,946.00	5,946.00	5,946.00	0.00	5,946.00	6,000.00	6,000.00
11-5370-185-00	UNEMPLOYMENT INSURANCE	690.00	732.00	152.57	579.43	691.00	628.00	628.00
11-5370-186-00	WORKMAN'S COMPENSATION	336.00	321.61	321.61	0.00	321.61	305.00	305.00
11-5370-187-00	MEDICARE TAX	1,604.00	1,745.00	363.26	1,381.74	1,584.00	1,738.00	1,738.00
11-5370-192-00	PROFESSIONAL SERVICES	10,000.00	6,000.00	6,620.46	-620.46	10,000.00	10,000.00	10,000.00
11-5370-251-00	VEHICLE SUPPLIES & MATERIALS	1,500.00	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
11-5370-260-00	OFFICE SUPPLIES AND MATERIAL	800.00	800.00	415.69	384.31	800.00	800.00	800.00
11-5370-260-01	COPIER EXPENSE	900.00	400.00	224.38	175.62	900.00	900.00	900.00
11-5370-311-00	TRAVEL AND TRAINING	750.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5370-313-00	MEDICAID TRANSPORTATION	8,000.00	5,000.00	4,885.93	114.07	5,000.00	5,000.00	5,000.00
11-5370-321-00	TELEPHONE	1,000.00	250.00	185.22	64.78	1,000.00	1,000.00	1,000.00
11-5370-325-00	POSTAGE	1,000.00	1,000.00	238.18	761.82	1,000.00	1,000.00	1,000.00
11-5370-352-00	REPAIRS & MAINT EQUIPMENT	542.00	456.00	0.00	456.00	456.00	456.00	456.00
11-5370-353-00	REPAIRS & MAINT VEHICLES	3,000.00	3,000.00	2,947.78	52.22	3,000.00	3,000.00	3,000.00
11-5370-399-00	CONTRACTED SERVICES	573.00	0.00	432.00	-432.00	526.00	526.00	526.00
11-5370-399-04	IV-E FOSTER CARE	0.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00
11-5370-399-06	STATE FOSTER CARE	0.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00
11-5370-399-08	MEDICAID PAYBACK	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
11-5370-399-09	WAFFA PAYBACK	500.00	500.00	0.00	500.00	500.00	500.00	500.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget	Current Year Budget	Actual YTD	Remaining Budget	Department Request	Admin Recommended	Board Approved
		07/01/2023 06/30/2024	07/01/2024 06/30/2025	07/01/2024 06/30/2025	07/01/2024 06/30/2025	07/01/2025 06/30/2026	07/01/2025 06/30/2026	07/01/2025 06/30/2026
11-5370-452-00	INSURANCE AND BONDING	3,570.00	3,570.00	3,570.00	0.00	3,570.00	3,570.00	3,570.00
11-5370-491-00	DUES AND SUBSCRIPTIONS	500.00	0.00	0.00	0.00	500.00	500.00	500.00
11-5370-550-00	CAPITAL OUTLAY-EQUIPMENT	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>INDIAN RESERVATION</b>		<b>218,261.00</b>	<b>209,245.36</b>	<b>66,081.30</b>	<b>143,164.06</b>	<b>213,943.61</b>	<b>214,097.00</b>	<b>214,097.00</b>
11-5390-121-00	SALARIES & WAGES	437,337.00	473,170.00	436,393.12	36,776.88	455,145.00	455,145.00	455,145.00
11-5390-121-01	PART-TIME SALARIES&WAGES	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5390-181-00	SOCIAL SECURITY CONTRIBUTION	28,536.00	29,337.00	26,645.45	2,691.55	28,218.99	28,219.00	28,219.00
11-5390-182-00	RETIREMENT EXPENSE	59,419.00	64,635.00	59,523.59	5,111.41	62,127.29	65,541.00	65,541.00
11-5390-183-00	HOSPITALIZATION INSURANCE	117,120.00	134,388.00	118,809.88	15,578.12	141,854.00	141,854.00	141,854.00
11-5390-183-01	RETIREE INSURANCE	11,891.28	17,837.00	17,837.00	0.00	28,500.00	28,500.00	28,500.00
11-5390-185-00	UNEMPLOYMENT INSURANCE	2,738.00	2,512.00	2,840.23	-328.23	2,983.00	2,983.00	2,983.00
11-5390-186-00	WORKMAN'S COMPENSATION	4,931.00	5,156.43	5,156.43	0.00	5,311.00	4,574.00	4,574.00
11-5390-187-00	MEDICARE TAX	6,674.00	6,861.00	6,231.56	629.44	6,599.60	6,600.00	6,600.00
11-5390-220-02	LIQUID SUPPLEMENTS	3,000.00	3,000.00	1,761.90	1,238.10	3,000.00	3,000.00	3,000.00
11-5390-250-00	VEHICLE SUPPLIES	5,500.00	5,000.00	5,387.57	-387.57	5,500.00	5,500.00	5,500.00
11-5390-260-00	OFFICE SUPPLIES AND MATERIAL	10,000.00	10,000.00	9,609.39	390.61	10,000.00	10,000.00	10,000.00
11-5390-260-01	SENIOR CHRISTMAS BOXES	3,150.00	3,000.00	3,233.10	-233.10	3,200.00	3,200.00	3,200.00
11-5390-311-00	TRAVEL	3,000.00	3,000.00	1,672.01	1,327.99	3,000.00	3,000.00	3,000.00
11-5390-321-00	TELEPHONE	21,600.00	22,400.00	22,349.17	50.83	20,000.00	20,000.00	20,000.00
11-5390-325-00	POSTAGE	1,800.00	1,800.00	820.68	527.22	1,800.00	1,800.00	1,800.00
11-5390-341-00	PRINTING	3,000.00	4,000.00	1,825.91	635.97	4,500.00	4,500.00	4,500.00
11-5390-352-00	REPAIRS & MAINT EQUIPMENT	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-5390-353-00	VEHICLE MAINTENANCE	5,000.00	4,000.00	5,024.43	-1,024.43	5,000.00	5,000.00	5,000.00
11-5390-391-00	ADVERTISING	2,500.00	2,500.00	1,707.05	792.95	2,500.00	2,500.00	2,500.00
11-5390-395-00	TRAINING EMPLOYEE EDUCATION	1,500.00	1,500.00	1,258.80	241.20	1,500.00	1,500.00	1,500.00
11-5390-420-00	DATA PROCESSING	5,500.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00	6,000.00
11-5390-450-00	INSURANCE AND BONDING	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
11-5390-454-00	VEHICLE INSURANCE	750.00	750.00	750.00	0.00	750.00	750.00	750.00
11-5390-491-00	DUES AND SUBSCRIPTIONS	1,200.00	1,400.00	1,397.54	2.46	2,000.00	2,000.00	2,000.00
11-5390-523-00	VOLUNTEER RECOGNITION	4,000.00	5,950.00	5,519.01	430.99	4,000.00	4,000.00	4,000.00
11-5390-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	40,547.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5390-550-00	CAPITAL OUTLAY-EQUIPMENT	25,134.00	11,155.00	11,723.60	-568.60	5,151.35	0.00	0.00
11-5390-699-00	SENIOR GAMES/SILVER ARTS	11,000.00	12,694.00	14,086.05	-1,893.65	10,000.00	10,000.00	10,000.00
11-5390-699-01	CONTRACTED SERVICES	7,300.00	7,000.00	6,105.93	894.07	8,500.00	8,500.00	8,500.00
11-5390-699-05	VOLUNTEER INSURANCE	2,901.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5390-699-10	SENIOR CENTER OPERATIONS	19,200.00	15,000.00	15,534.06	-534.06	17,100.00	17,100.00	17,100.00
11-5390-699-11	PROJECT CARE	50,000.00	54,669.00	28,472.71	5,191.10	50,000.00	50,000.00	50,000.00
11-5390-699-12	CASHIERS CENTER OPERATIONS	25,000.00	25,000.00	20,827.15	4,172.85	25,000.00	25,000.00	25,000.00
11-5390-699-14	SENIOR CENTER-GENERAL PURPOS	18,600.00	17,000.00	16,756.32	-788.37	19,500.00	19,500.00	19,500.00
11-5390-699-15	SHIIP/SENIOR CARE	12,675.70	10,332.00	2,302.74	8,029.26	1,750.00	1,750.00	1,750.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-5390-699-16	COMMUNITY RESOURCE CONNECTIO	1,035.00	500.00	500.00	0.00	500.00	500.00	500.00
11-5390-699-17	ADULT DAY CARE	1,150.00	0.00	178.22	-178.22	1,150.00	1,150.00	1,150.00
<b>DEPARTMENT ON AGING</b>		<b>967,188.98</b>	<b>964,046.43</b>	<b>852,240.60</b>	<b>87,276.77</b>	<b>944,640.23</b>	<b>942,166.00</b>	<b>942,166.00</b>
11-5391-680-01	SOCIAL SERVICES - FOOD	4,150.00	4,150.00	9,457.49	-5,307.49	9,500.00	9,500.00	9,500.00
11-5391-680-02	SOCIAL SERVICES - SHELTER	7,721.00	7,721.00	4,042.01	3,678.99	4,500.00	4,500.00	4,500.00
<b>EMERGENCY FOOD &amp; SHELTER</b>		<b>11,871.00</b>	<b>11,871.00</b>	<b>13,499.50</b>	<b>-1,628.50</b>	<b>14,000.00</b>	<b>14,000.00</b>	<b>14,000.00</b>
11-5392-121-00	SALARIES & WAGES	161,416.00	170,765.00	170,315.67	449.33	191,526.00	191,526.00	191,526.00
11-5392-181-00	SOCIAL SECURITY CONTRIBUTION	10,015.00	10,587.00	10,485.76	101.24	11,874.61	11,875.00	11,875.00
11-5392-182-00	RETIREMENT EXPENSE	20,882.00	23,327.00	23,294.08	32.92	26,143.30	27,580.00	27,580.00
11-5392-183-00	HOSPITALIZATION INSURANCE	43,920.00	44,796.00	42,794.08	2,001.92	44,796.00	44,796.00	44,796.00
11-5392-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	11,190.00	9,000.00	9,000.00
11-5392-185-00	UNEMPLOYMENT INSURANCE	1,119.00	942.00	1,195.95	-253.95	1,021.00	942.00	942.00
11-5392-186-00	WORKMAN'S COMPENSATION	2,041.00	1,844.26	1,844.26	0.00	1,900.00	1,925.00	1,925.00
11-5392-187-00	MEDICARE TAX	2,343.00	2,476.00	2,452.37	23.63	2,777.13	2,777.00	2,777.00
11-5392-200-04	FRESH PRODUCE PROGRAM	10,000.00	7,390.00	5,000.00	2,390.00	8,000.00	8,000.00	8,000.00
11-5392-220-00	FOOD & PROVISION SUPPLIES	7,000.00	7,000.00	5,852.23	1,147.77	8,000.00	8,000.00	8,000.00
11-5392-220-01	FOOD CONTRACTS	262,039.00	290,000.00	234,090.26	55,909.74	320,000.00	320,000.00	320,000.00
11-5392-220-02	FOOD CONTRACTS-LIQUID SUPP	5,000.00	5,000.00	3,523.80	1,476.20	5,000.00	5,000.00	5,000.00
11-5392-220-03	ANIMAL MEALS	11,372.36	1,000.00	1,048.10	-48.10	1,000.00	1,000.00	1,000.00
11-5392-220-04	FOOD CONTRACTS - ARRA	0.00	4,669.00	0.00	4,669.00	0.00	0.00	0.00
11-5392-250-00	VEHICLE SUPPLIES	500.00	500.00	22.03	477.97	500.00	500.00	500.00
11-5392-311-00	TRAVEL	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
11-5392-399-00	TRAINING	500.00	500.00	0.00	500.00	500.00	500.00	500.00
<b>CONGREGATE &amp; HOME DEL MEALS</b>		<b>539,147.36</b>	<b>571,796.26</b>	<b>501,918.59</b>	<b>69,877.67</b>	<b>635,228.04</b>	<b>634,421.00</b>	<b>634,421.00</b>
11-5393-121-00	SALARIES & WAGES	75,843.00	79,771.00	79,907.18	-136.18	83,903.00	83,903.00	83,903.00
11-5393-181-00	SOCIAL SECURITY CONTRIBUTION	4,705.00	4,945.80	4,957.25	-11.45	5,201.99	5,202.00	5,202.00
11-5393-182-00	RETIREMENT EXPENSE	9,812.00	10,897.00	10,928.79	-31.79	11,452.76	12,082.00	12,082.00
11-5393-183-00	HOSPITALIZATION INSURANCE	14,640.00	14,932.00	14,640.08	291.92	14,932.00	14,932.00	14,932.00
11-5393-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
11-5393-185-00	UNEMPLOYMENT INSURANCE	623.00	314.00	659.98	-345.98	314.00	314.00	314.00
11-5393-186-00	WORKMAN'S COMPENSATION	940.00	861.52	861.52	0.00	324.00	843.00	843.00
11-5393-187-00	MEDICARE TAX	1,101.00	1,157.00	1,159.48	-2.48	1,216.59	1,217.00	1,217.00
11-5393-220-01	FOOD CONTRACTS	18,650.00	32,000.00	31,909.98	90.02	18,650.00	18,650.00	18,650.00
11-5393-260-00	OFFICE SUPPLIES AND MATERIAL	6,702.00	6,500.00	5,812.45	687.55	6,500.00	6,500.00	6,500.00
11-5393-699-00	CONTRACTED SERVICES	10,000.00	10,000.00	5,604.41	4,395.59	10,000.00	10,000.00	10,000.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year	Current Year	Actual	Remaining	Department	Admin	Board
		Budget	Budget	YTD	Budget	Request	Recommended	Approved
		07/01/2023	07/01/2024	07/01/2024	07/01/2024	07/01/2025	07/01/2025	07/01/2025
		06/30/2024	06/30/2025	06/30/2025	06/30/2025	06/30/2026	06/30/2026	06/30/2026
ADULT DAY CARE		143,016.00	161,378.32	156,441.12	4,937.20	155,494.34	156,643.00	156,643.00
11-5394-260-00	OFFICE SUPPLIES AND MATERIAL	2,500.00	2,500.00	2,237.81	262.19	2,500.00	2,500.00	2,500.00
11-5394-393-01	ACTIVITY EXPENSE	9,750.00	9,000.00	9,307.32	-307.32	9,000.00	9,000.00	9,000.00
11-5394-399-02	SPECIAL EVENTS EXPENSES	2,350.00	2,000.00	2,417.80	-417.80	3,500.00	3,500.00	3,500.00
11-5394-399-07	FITNESS EXPENSE	5,100.00	5,000.00	5,540.00	-540.00	5,000.00	5,000.00	5,000.00
SENIOR CENTER		19,700.00	18,500.00	19,502.93	-1,002.93	20,000.00	20,000.00	20,000.00
11-5820-121-00	SALARIES & WAGES	87,539.00	91,921.00	92,059.34	-138.34	95,679.00	109,364.00	109,364.00
11-5820-181-00	SOCIAL SECURITY CONTRIBUTION	5,535.00	5,699.00	5,610.18	88.82	5,932.00	6,781.00	6,781.00
11-5820-182-00	RETIREMENT EXPENSE	11,526.00	12,548.00	12,591.07	-43.07	13,060.00	15,748.00	15,748.00
11-5820-183-00	HOSPITALIZATION INSURANCE	29,280.00	29,864.00	29,280.16	583.84	29,864.00	29,864.00	29,864.00
11-5820-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	500.00	6,000.00	6,000.00
11-5820-185-00	UNEMPLOYMENT INSURANCE	592.00	628.00	637.86	-9.86	628.00	628.00	628.00
11-5820-186-00	WORKMAN'S COMPENSATION	265.00	227.96	227.96	0.00	235.00	252.00	252.00
11-5820-187-00	MEDICARE TAX	1,295.00	1,333.00	1,311.94	21.06	1,388.00	1,586.00	1,586.00
11-5820-189-00	VETERANS APPRECIATION DINNER	7,125.00	6,000.00	7,553.93	-1,553.93	7,300.00	7,300.00	7,300.00
11-5820-260-00	OFFICE SUPPLIES AND MATERIAL	4,575.00	4,000.00	3,594.12	405.88	4,000.00	4,000.00	4,000.00
11-5820-311-00	TRAVEL	4,000.00	4,000.00	640.12	3,359.88	4,000.00	4,000.00	4,000.00
11-5820-311-01	VETERAN'S TRAVEL	1,200.00	1,200.00	100.00	1,100.00	1,200.00	1,200.00	1,200.00
11-5820-325-00	POSTAGE	500.00	500.00	392.68	107.32	500.00	500.00	500.00
11-5820-371-00	MARKETING-ADVERTISING	2,000.00	2,500.00	2,702.21	-202.21	2,500.00	2,500.00	2,500.00
11-5820-454-00	INSURANCE-PROFESSIONAL LIABI	350.00	350.00	350.00	0.00	350.00	350.00	350.00
11-5820-491-00	DUES & SUBSCRIPTIONS	500.00	500.00	575.85	-75.85	500.00	500.00	500.00
11-5820-699-00	DISABLED AMERICAN VETERANS	1,035.00	1,500.00	1,352.34	147.66	1,500.00	1,500.00	1,500.00
11-5820-699-02	AT RISK VETERANS FUND	5,000.00	6,000.00	6,219.04	-219.04	6,000.00	6,000.00	6,000.00
11-5820-699-03	NCDMVA GRANT	0.00	18,289.00	8,077.93	6,296.30	0.00	0.00	0.00
VETERAN'S SERVICE OFFICER		162,317.00	187,059.96	173,276.73	9,868.46	175,136.00	198,073.00	198,073.00
11-5830-490-04	NON-SECURE DETENTION	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
11-5830-490-05	JUVENILE CRIME PREVENTION	154,569.00	181,847.00	190,149.59	-8,302.59	153,969.00	153,969.00	153,969.00
11-5830-490-10	JUVENILE DETENTION SUBSIDY	25,275.00	17,500.00	0.00	17,500.00	17,500.00	17,500.00	17,500.00
11-5830-490-21	HIGHLANDS COM CHILD DEV CENT	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
11-5830-490-23	CHRISTMAS CONNECTION	10,000.00	11,617.00	11,617.00	0.00	10,000.00	10,000.00	10,000.00
11-5830-490-24	YOUTH SUMMER WORK PROGRAM	1,625.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5830-490-26	YOUTH SPORTS PROGRAM	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
YOUTH SERVICES		195,969.00	215,464.00	201,766.59	13,697.41	186,969.00	186,969.00	186,969.00
11-5840-699-02	STATE OF FRANKLIN	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-5840-699-03	MTN PROJECTS-FOSTER GRANPARE	2,846.00	3,116.00	3,116.00	0.00	3,116.00	3,116.00	3,116.00
11-5840-699-05	SMOKY MTN SENIOR GAMES	1,000.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
11-5840-699-06	MTN PROJECTS SENIOR COMPANIO	3,502.00	3,808.00	3,808.00	0.00	3,808.00	3,808.00	3,808.00
11-5840-699-07	MTN PROJECTS SENIOR VOL CENT	2,500.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
11-5840-699-08	MTN PROJECTS-GED PROGRAM	4,769.00	4,769.00	4,769.00	0.00	4,769.00	4,769.00	4,769.00
11-5840-699-09	CIRCLES OF HOPE	20,000.00	20,000.00	20,000.00	0.00	25,000.00	20,000.00	20,000.00
<b>OTHER HUMAN SERVICES</b>		<b>39,617.00</b>	<b>39,193.00</b>	<b>39,193.00</b>	<b>0.00</b>	<b>45,193.00</b>	<b>40,193.00</b>	<b>40,193.00</b>
11-5850-699-04	CENTER FOR DOMESTIC PEACE	50,000.00	50,000.00	50,000.00	0.00	100,000.00	100,000.00	100,000.00
11-5850-699-14	AWAKE-CHILD ADVOCACY CENTER	20,274.00	20,274.00	20,274.00	0.00	30,000.00	30,000.00	30,000.00
11-5850-699-19	COMMUNITY TABLE	20,000.00	30,000.00	30,000.00	0.00	50,000.00	30,000.00	30,000.00
11-5850-699-24	WESTBRIDGE VOCATIONAL, INC(F	35,000.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00	35,000.00
11-5850-699-25	HABITAT FOR HUMANITY MACON-J	15,000.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00
11-5850-699-29	UNITED CHRISTIAN MINISTRIES	15,000.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00
11-5850-699-32	JACKSON CO HOMELESS PROGRAM	165,225.00	185,000.00	185,000.00	0.00	225,000.00	190,000.00	190,000.00
11-5850-699-33	NURSE FAMILY PARTNERSHIP	25,000.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
11-5850-699-34	MTN PROJECTS-JNIN	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
11-5850-699-37	FARMERS MARKET	10,000.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
11-5850-699-39	ROLLING START NC	8,000.00	8,000.00	8,000.00	0.00	5,000.00	5,000.00	5,000.00
11-5850-699-40	REFLECTION OF INSPIRATION	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
11-5850-699-41	PISGAH LEGAL SERVICES	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
<b>OTHER HUMAN SERVICES</b>		<b>368,499.00</b>	<b>403,274.00</b>	<b>403,274.00</b>	<b>0.00</b>	<b>530,000.00</b>	<b>475,000.00</b>	<b>475,000.00</b>
11-5911-000-00	CURRENT OPERATIONS	7,928,547.00	8,087,118.00	8,087,118.00	0.00	8,201,622.00	8,509,518.00	8,509,518.00
11-5911-000-01	CURRENT OPERATIONS-TIMBER RE	147,605.00	150,557.00	150,557.00	0.00	0.00	0.00	0.00
11-5911-000-07	CURRENT OPERATIONS-LIGHTS	0.00	0.00	798.99	-798.99	0.00	0.00	0.00
11-5911-000-09	SUPPLEMENT	880,950.00	898,569.00	898,568.99	0.01	1,664,541.00	928,222.00	1,285,143.00
11-5911-000-13	COUNSELORS	460,511.00	469,721.00	469,721.03	-0.03	595,466.00	483,813.00	483,813.00
11-5911-000-17	CEP LUNCHES ALL SCHOOLS	0.00	500,472.00	463,323.00	37,149.00	700,000.00	700,000.00	530,000.00
11-5911-000-18	CHARTER SCHOOLS	0.00	0.00	0.00	0.00	1,500,000.00	0.00	0.00
11-5911-000-19	COSTS EXCEEDING STATE ALLOTM	0.00	0.00	0.00	0.00	983,460.00	0.00	0.00
11-5911-000-20	JROTC-PERSONNEL & EQUIPMENT	0.00	0.00	0.00	0.00	220,904.00	150,000.00	220,904.00
<b>PUBLIC SCHOOLS</b>		<b>9,417,613.00</b>	<b>10,106,437.0</b>	<b>10,070,087.0</b>	<b>36,349.99</b>	<b>13,865,993.0</b>	<b>10,771,553.0</b>	<b>11,029,378.00</b>
11-5912-000-00	CAPITAL OUTLAY	335,000.00	335,000.00	335,000.00	0.00	335,000.00	335,000.00	335,000.00
11-5912-000-01	CAPITAL OUTLAY-TECHNOLOGY	400,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00
11-5912-000-03	CAPITAL OUTLAY-ONE TO ONE	320,700.00	320,700.00	305,047.00	15,653.00	320,700.00	320,700.00	320,700.00
11-5912-000-04	CAPITAL OUTLAY-PREVENTIVE	375,000.00	375,000.00	375,000.00	0.00	375,000.00	375,000.00	375,000.00
11-5912-000-05	CAPITAL OUTLAY-SECURITY	25,000.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-5912-000-07	CAPITAL OUTLAY-MASTERPLAN-MS	130,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11-5912-000-08	CAPITAL OUTLAY-COMMUNITY SCH	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
<b>PUBLIC SCHOOLS</b>		<b>1,585,700.00</b>	<b>1,455,700.00</b>	<b>1,440,047.00</b>	<b>15,653.00</b>	<b>1,955,700.00</b>	<b>1,455,700.00</b>	<b>1,455,700.00</b>
11-5921-000-00	CURRENT OPERATIONS	2,635,757.00	2,914,266.00	2,914,266.00	0.00	3,199,018.00	3,010,437.00	3,010,437.00
<b>COMMUNITY COLLEGES</b>		<b>2,635,757.00</b>	<b>2,914,266.00</b>	<b>2,914,266.00</b>	<b>0.00</b>	<b>3,199,018.00</b>	<b>3,010,437.00</b>	<b>3,010,437.00</b>
11-5922-000-00	CAPITAL OUTLAY	190,126.00	534,974.00	382,398.46	152,575.54	998,733.00	689,000.00	689,000.00
11-5922-000-07	CAPITAL OUTLAY-INCIDENTAL	50,000.00	83,000.00	83,000.04	-0.04	0.00	0.00	0.00
<b>COMMUNITY COLLEGE EXPENSE</b>		<b>240,126.00</b>	<b>617,974.00</b>	<b>465,398.50</b>	<b>152,575.50</b>	<b>998,733.00</b>	<b>689,000.00</b>	<b>689,000.00</b>
11-6110-331-00	UTILITIES	44,400.00	49,000.00	48,204.62	795.38	44,000.00	44,000.00	44,000.00
11-6110-351-00	REPAIRS & MAINT BUILDINGS	14,600.00	10,000.00	1,020.00	8,980.00	15,000.00	15,000.00	15,000.00
11-6110-451-00	PROPERTY & LIABILITY INSURAN	10,000.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
11-6110-699-00	FONTANA REGIONAL LIBRARY	1,342,101.00	1,382,364.00	1,382,364.00	0.00	1,415,000.00	1,415,000.00	1,415,000.00
<b>JACKSON LIBRARY</b>		<b>1,411,101.00</b>	<b>1,451,364.00</b>	<b>1,441,588.62</b>	<b>9,775.38</b>	<b>1,484,000.00</b>	<b>1,484,000.00</b>	<b>1,484,000.00</b>
11-6111-331-00	UTILITIES	20,000.00	20,000.00	17,692.51	2,307.49	20,000.00	20,000.00	20,000.00
11-6111-351-00	REPAIRS & MAINT BUILDINGS	7,000.00	7,000.00	2,065.41	4,934.59	7,000.00	7,000.00	7,000.00
11-6111-451-00	INSURANCE	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
<b>ALBERT CARLTON LIBRARY</b>		<b>32,000.00</b>	<b>32,000.00</b>	<b>24,757.92</b>	<b>7,242.08</b>	<b>32,000.00</b>	<b>32,000.00</b>	<b>32,000.00</b>
11-6120-121-00	SALARIES & WAGES	574,110.00	614,204.23	586,946.78	27,257.45	639,217.00	737,071.00	737,071.00
11-6120-121-02	SALARIES & WAGES-OVERTIME	0.00	0.00	371.29	-371.29	0.00	0.00	0.00
11-6120-126-00	PART-TIME SALARIES/SEASONAL	91,600.00	101,080.00	77,841.34	23,238.66	115,050.00	115,050.00	115,050.00
11-6120-181-00	SOCIAL SECURITY CONTRIBUTION	42,353.00	43,759.91	38,585.19	5,174.72	45,898.41	52,832.00	52,832.00
11-6120-182-00	RETIREMENT EXPENSE	77,216.00	83,900.00	83,984.20	-84.20	87,253.12	106,138.00	106,138.00
11-6120-183-00	HOSPITALIZATION INSURANCE	155,680.00	170,224.80	158,134.88	12,089.92	170,224.80	209,048.00	209,048.00
11-6120-183-01	RETIREE INSURANCE	50,191.44	56,138.00	56,138.00	0.00	37,200.00	42,000.00	42,000.00
11-6120-185-00	UNEMPLOYMENT INSURANCE	3,852.00	3,579.60	4,180.53	-600.93	3,579.60	4,396.00	4,396.00
11-6120-186-00	WORKMAN'S COMPENSATION	13,802.00	13,862.87	13,862.87	0.00	14,279.00	14,602.00	14,602.00
11-6120-187-00	MEDICARE TAX	9,905.00	10,234.17	9,024.04	1,210.13	10,734.31	12,356.00	12,356.00
11-6120-213-00	UNIFORMS	500.00	2,500.00	2,977.66	-477.66	2,750.00	2,750.00	2,750.00
11-6120-250-00	VEHICLE SUPPLIES	11,155.00	10,000.00	10,557.09	-557.09	11,000.00	11,000.00	11,000.00
11-6120-260-00	OFFICE SUPPLIES AND MATERIAL	63,000.00	70,000.00	73,108.02	-6,846.84	77,000.00	77,000.00	77,000.00
11-6120-260-01	CONCESSION-SUPPLIES	10,850.00	7,000.00	13,014.12	-6,014.12	8,000.00	8,000.00	8,000.00
11-6120-299-00	DONATIONS	11,619.00	2,000.00	1,323.46	676.54	2,000.00	2,000.00	2,000.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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11-6120-311-00	TRAVEL	2,000.00	2,500.00	570.00	1,930.00	2,750.00	2,750.00	2,750.00
11-6120-321-00	TELEPHONE	3,600.00	3,500.00	3,289.07	210.93	3,850.00	3,850.00	3,850.00
11-6120-325-00	POSTAGE	250.00	250.00	119.91	130.09	250.00	250.00	250.00
11-6120-331-00	UTILITIES	15,250.00	8,500.00	17,966.67	-9,466.67	17,750.00	17,750.00	17,750.00
11-6120-341-00	PRINTING	12,000.00	12,000.00	13,913.57	-1,913.57	13,000.00	13,000.00	13,000.00
11-6120-353-00	VEHICLE MAINTENANCE	7,500.00	6,000.00	7,286.57	-1,286.57	6,500.00	6,500.00	6,500.00
11-6120-359-00	FACILITY MAINTENANCE	41,062.00	81,475.00	35,548.78	24,179.13	104,600.00	104,600.00	104,600.00
11-6120-393-00	CONTRACTED SERVICES	78,705.00	100,000.00	77,197.61	22,802.39	103,000.00	103,000.00	103,000.00
11-6120-393-01	CONTRACTED SERVICES-CONCESSI	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
11-6120-393-02	CONTRACTED SERVICES-FACILITI	52,000.00	61,300.00	32,463.10	27,835.70	72,800.00	72,800.00	72,800.00
11-6120-393-04	ENVIRONMENTAL PROGRAMS	8,000.00	8,000.00	600.87	7,399.13	8,000.00	8,000.00	8,000.00
11-6120-393-09	CONTRACTED SERVICES-TIMING S	1,125.00	0.00	0.00	0.00	0.00	0.00	0.00
11-6120-412-00	SPECIAL EVENTS	10,410.00	40,000.00	24,931.11	2,568.89	65,000.00	65,000.00	65,000.00
11-6120-452-00	INSURANCE-VEHICLE	2,500.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
11-6120-454-00	INSURANCE-PROFESSIONAL LIABI	1,250.00	1,250.00	1,250.00	0.00	1,250.00	1,250.00	1,250.00
11-6120-490-01	ANDREWS PARK	31,000.00	35,000.00	23,103.94	11,896.06	38,000.00	38,000.00	38,000.00
11-6120-491-00	DUES AND SUBSCRIPTIONS	2,072.00	3,000.00	2,670.00	330.00	4,000.00	4,000.00	4,000.00
11-6120-495-00	MISCELLANEOUS EXPENSE	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-6120-495-01	SPECIAL PROJECTS/REIMB. EXPE	500.00	500.00	0.00	500.00	500.00	500.00	500.00
11-6120-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	119,791.00	94,143.00	51,827.60	1.12	35,000.00	0.00	0.00
11-6120-550-00	CAPITAL OUTLAY-EQUIPMENT	88,808.00	70,883.00	77,055.20	-6,172.20	302,002.00	0.00	0.00
11-6120-550-01	CAPITAL OUTLAY PARKS DR-4827	0.00	197,500.00	153,773.08	2,654.08	0.00	0.00	0.00
11-6120-990-19	CAPITAL OUTLAY-IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>RECREATION</b>		<b>1,596,656.44</b>	<b>1,919,784.58</b>	<b>1,656,116.55</b>	<b>141,293.80</b>	<b>2,007,938.24</b>	<b>1,840,993.00</b>	<b>1,840,993.00</b>
11-6121-121-00	SALARIES & WAGES	43,928.00	50,000.00	26,977.08	23,022.92	54,000.00	54,000.00	54,000.00
11-6121-121-02	SALARIES & WAGES-OVERTIME	5,500.00	5,000.00	1,626.66	3,373.34	5,000.00	5,000.00	5,000.00
11-6121-181-00	SOCIAL SECURITY CONTRIBUTION	3,410.00	3,410.00	1,828.32	1,581.68	3,658.00	3,348.00	3,348.00
11-6121-185-00	UNEMPLOYMENT INSURANCE	550.00	550.00	279.73	270.27	590.00	540.00	540.00
11-6121-186-00	WORKMAN'S COMPENSATION	726.00	1,059.00	1,059.00	0.00	1,091.00	1,091.00	1,091.00
11-6121-187-00	MEDICARE TAX	798.00	798.00	427.60	370.40	856.00	783.00	783.00
11-6121-260-00	OFFICE SUPPLIES AND MATERIAL	18,200.00	12,000.00	19,280.54	-7,280.54	12,500.00	12,500.00	12,500.00
11-6121-270-00	CONCESSION SUPPLIES	9,100.00	8,000.00	4,798.89	3,201.11	9,500.00	9,500.00	9,500.00
11-6121-321-00	TELEPHONE	3,200.00	2,700.00	4,058.25	-1,358.25	4,000.00	4,000.00	4,000.00
11-6121-331-00	WATER	17,000.00	10,000.00	21,446.70	-11,446.70	20,000.00	20,000.00	20,000.00
11-6121-393-00	CONTRACTED SERVICES	12,400.00	12,000.00	13,220.31	-1,220.31	15,000.00	15,000.00	15,000.00
11-6121-550-00	CAPITAL OUTLAY-EQUIPMENT	0.00	41,613.00	4,912.02	34,100.29	44,700.00	44,700.00	44,700.00
11-6121-550-01	CAPITAL OUTLAY-IMPROVEMENT	27,100.00	84,000.00	0.00	84,000.00	80,500.00	80,500.00	80,500.00
<b>SWIMMING POOL</b>		<b>141,912.00</b>	<b>231,130.00</b>	<b>99,915.10</b>	<b>128,614.21</b>	<b>251,395.00</b>	<b>250,962.00</b>	<b>250,962.00</b>





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
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11-6122-121-00	SALARIES & WAGES	62,620.00	64,602.00	65,943.85	-1,341.85	66,857.00	66,856.00	66,856.00
11-6122-121-01	PART-TIME SALARIES&WAGES	67,500.00	72,540.00	61,362.98	11,177.02	75,000.00	75,000.00	75,000.00
11-6122-181-00	SOCIAL SECURITY CONTRIBUTION	7,590.00	4,005.32	7,878.14	-3,872.82	8,642.61	8,795.00	8,795.00
11-6122-182-00	RETIREMENT EXPENSE	8,362.00	8,824.63	9,279.29	-454.66	9,125.98	9,527.00	9,527.00
11-6122-183-00	HOSPITALIZATION INSURANCE	14,640.00	14,932.00	14,640.08	291.92	14,932.00	14,932.00	14,932.00
11-6122-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
11-6122-185-00	UNEMPLOYMENT INSURANCE	836.00	314.00	934.39	-620.39	314.00	314.00	314.00
11-6122-186-00	WORKMAN'S COMPENSATION	2,318.00	2,557.49	2,557.49	0.00	2,634.00	2,555.00	2,555.00
11-6122-187-00	MEDICARE TAX	1,775.00	936.73	1,842.58	-905.85	2,021.26	2,057.00	2,057.00
11-6122-260-00	OFFICE SUPPLIES AND MATERIAL	27,000.00	44,000.00	22,895.11	18,904.89	65,000.00	65,000.00	65,000.00
11-6122-321-00	TELEPHONE	9,850.00	6,500.00	12,793.86	-6,293.86	14,250.00	14,250.00	14,250.00
11-6122-331-00	UTILITIES	40,000.00	40,000.00	33,848.52	6,151.48	41,000.00	41,000.00	41,000.00
11-6122-341-00	PRINTING	500.00	1,000.00	640.00	360.00	1,000.00	1,000.00	1,000.00
11-6122-351-00	REPAIRS & MAINTENANCE BUILDI	6,500.00	6,500.00	2,174.49	4,325.51	7,000.00	7,000.00	7,000.00
11-6122-393-00	CONTRACTED SERVICES	75,000.00	75,000.00	83,667.74	-8,667.74	78,000.00	78,000.00	78,000.00
11-6122-393-02	PERSONAL TRAINER PROGRAM	24,000.00	25,000.00	21,994.00	3,006.00	25,000.00	25,000.00	25,000.00
11-6122-412-00	EQUIPMENT LEASE	41,848.00	52,631.76	46,908.18	5,723.58	68,793.27	68,793.00	68,793.00
11-6122-550-00	CAPITAL OUTLAY-EQUIPMENT	21,354.00	16,472.00	17,839.34	-1,524.40	21,600.00	0.00	0.00
<b>RECREATION CENTER</b>		<b>411,693.00</b>	<b>435,815.93</b>	<b>407,200.04</b>	<b>26,258.83</b>	<b>504,170.12</b>	<b>483,079.00</b>	<b>483,079.00</b>
11-6123-121-00	SALARIES & WAGES	206,752.00	195,672.00	195,974.79	-302.79	204,293.00	204,292.00	242,794.00
11-6123-121-01	PART-TIME SALARIES&WAGES	28,000.00	28,000.00	7,520.05	20,479.95	28,500.00	28,500.00	28,500.00
11-6123-121-02	SALARIES & WAGES-OVERTIME	165.00	0.00	0.00	0.00	0.00	0.00	0.00
11-6123-181-00	SOCIAL SECURITY CONTRIBUTION	14,555.00	13,867.66	11,811.51	2,056.15	14,402.17	14,433.00	16,820.00
11-6123-182-00	RETIREMENT EXPENSE	26,692.00	26,728.80	26,804.06	-75.26	27,885.99	29,418.00	39,066.00
11-6123-183-00	HOSPITALIZATION INSURANCE	58,560.00	59,728.00	58,560.32	1,167.68	59,728.00	74,660.00	74,660.00
11-6123-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	12,000.00	15,000.00	15,000.00
11-6123-185-00	UNEMPLOYMENT INSURANCE	1,239.00	1,256.00	1,356.97	-100.97	1,256.00	1,570.00	1,570.00
11-6123-186-00	WORKMAN'S COMPENSATION	4,510.00	3,587.98	3,587.98	0.00	3,696.00	4,168.00	4,168.00
11-6123-187-00	MEDICARE TAX	3,404.00	3,243.24	2,762.36	480.88	3,368.25	3,376.00	3,934.00
11-6123-250-00	VEHICLE SUPPLIES	4,000.00	4,000.00	1,364.94	2,635.06	4,400.00	4,400.00	4,400.00
11-6123-260-00	OFFICE SUPPLIES AND MATERIAL	16,500.00	17,500.00	11,235.98	6,264.02	19,250.00	19,250.00	19,250.00
11-6123-270-00	CONCESSION SUPPLIES	1,000.00	1,000.00	0.00	1,000.00	1,100.00	1,100.00	1,100.00
11-6123-311-00	TRAVEL	1,500.00	1,500.00	523.77	976.23	3,000.00	3,000.00	3,000.00
11-6123-321-00	TELEPHONE	3,500.00	3,500.00	2,525.01	974.99	3,850.00	3,850.00	3,850.00
11-6123-325-00	POSTAGE	500.00	500.00	0.00	500.00	550.00	550.00	550.00
11-6123-341-00	PRINTING	3,000.00	2,500.00	4,664.64	-2,164.64	2,750.00	2,750.00	2,750.00
11-6123-353-00	VEHICLE MAINTENANCE	1,000.00	1,000.00	0.00	1,000.00	1,100.00	1,100.00	1,100.00
11-6123-359-00	FACILITY MAINTENANCE	25,545.00	40,375.00	4,643.94	35,731.06	42,175.00	42,175.00	42,175.00
11-6123-393-00	CONTRACTED SERVICES	23,000.00	23,000.00	23,564.19	-564.19	25,300.00	25,300.00	25,300.00
11-6123-393-01	CONTRACTED SERVICES-FAC.MAIN	6,500.00	6,500.00	4,483.90	2,016.10	7,150.00	7,150.00	7,150.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-6123-393-02	CONTRACTED SERVICES-CONCESSI	500.00	500.00	0.00	500.00	550.00	550.00	550.00
11-6123-412-00	SPECIAL EVENTS	10,000.00	10,000.00	7,371.71	2,628.29	11,000.00	11,000.00	11,000.00
11-6123-491-00	DUES AND SUBSCRIPTIONS	1,000.00	1,000.00	525.85	474.15	1,500.00	1,500.00	1,500.00
11-6123-550-00	CAPITAL OUTLAY-EQUIPMENT	21,947.00	1,132.00	1,131.80	0.20	124,150.00	0.00	0.00
11-6123-990-19	CAPITAL OUTLAY-IMPROVEMENT	54,685.00	205,500.00	101,330.27	104,169.73	126,000.00	0.00	0.00
<b>CASHIERS RECREATION</b>		<b>518,054.00</b>	<b>651,590.68</b>	<b>471,744.04</b>	<b>179,846.64</b>	<b>728,954.41</b>	<b>499,092.00</b>	<b>550,187.00</b>
11-6125-121-00	SALARIES & WAGES	56,805.00	52,898.00	52,997.16	-99.16	55,634.00	55,634.00	55,634.00
11-6125-121-01	PART-TIME SALARIES&WAGES	71,750.00	72,540.00	45,773.02	26,766.98	73,000.00	73,000.00	73,000.00
11-6125-181-00	SOCIAL SECURITY CONTRIBUTION	7,986.00	3,645.35	6,106.38	-2,461.03	7,946.79	7,975.00	7,975.00
11-6125-182-00	RETIREMENT EXPENSE	7,334.00	8,031.53	7,248.32	783.21	7,594.04	8,011.00	8,011.00
11-6125-183-00	HOSPITALIZATION INSURANCE	14,640.00	14,932.00	14,640.08	291.92	14,932.00	14,932.00	14,932.00
11-6125-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
11-6125-185-00	UNEMPLOYMENT INSURANCE	896.00	314.00	778.10	-464.10	314.00	314.00	314.00
11-6125-186-00	WORKMAN'S COMPENSATION	3,084.00	2,413.17	2,413.17	0.00	2,486.00	2,317.00	2,317.00
11-6125-187-00	MEDICARE TAX	1,868.00	852.54	1,428.12	-575.58	1,858.52	1,865.00	1,865.00
11-6125-260-00	OFFICE SUPPLIES AND MATERIAL	34,000.00	35,000.00	34,121.34	403.25	38,500.00	38,500.00	38,500.00
11-6125-321-00	TELEPHONE	7,250.00	6,000.00	8,266.89	-2,266.89	6,600.00	6,600.00	6,600.00
11-6125-325-00	POSTAGE	250.00	250.00	188.00	62.00	275.00	275.00	275.00
11-6125-331-00	UTILITIES	45,000.00	45,000.00	35,841.98	5,158.93	45,000.00	45,000.00	45,000.00
11-6125-341-00	PRINTING	1,000.00	2,000.00	0.00	2,000.00	2,200.00	2,200.00	2,200.00
11-6125-351-00	REPAIRS AND MAINTENANCE	4,500.00	4,500.00	540.00	2,578.11	4,950.00	4,950.00	4,950.00
11-6125-393-00	CONTRACTED SERVICES	78,150.00	80,000.00	89,232.89	-9,232.89	88,000.00	88,000.00	88,000.00
11-6125-393-01	PERSONAL TRAINING PROGRAM	35,000.00	35,000.00	60,427.50	-25,427.50	35,000.00	35,000.00	35,000.00
11-6125-412-00	EQUIPMENT LEASE	42,975.00	46,889.44	41,931.42	4,958.02	57,936.72	57,937.00	57,937.00
11-6125-550-00	CAPITAL OUTLAY-EQUIPMENT	32,974.00	31,061.00	29,421.45	1,639.55	29,200.00	0.00	0.00
<b>CASHIERS RECREATION CENTER</b>		<b>445,462.00</b>	<b>441,327.03</b>	<b>431,355.82</b>	<b>4,114.82</b>	<b>474,427.07</b>	<b>445,510.00</b>	<b>445,510.00</b>
11-6128-121-00	SALARIES & WAGES	44,683.00	198,455.00	200,199.56	-1,744.56	314,080.00	334,580.00	334,580.00
11-6128-121-02	SALARIES & WAGES-OVERTIME	0.00	0.00	212.62	-212.62	0.00	0.00	0.00
11-6128-126-00	SALARIES & WAGES-PART TIME	0.00	133,508.80	46,855.56	86,653.24	125,000.00	125,000.00	125,000.00
11-6128-181-00	SOCIAL SECURITY CONTRIBUTION	3,129.00	20,923.00	15,326.35	5,596.65	27,222.96	28,494.00	28,494.00
11-6128-182-00	RETIREMENT EXPENSE	1,600.00	20,500.00	21,008.86	-508.86	7,594.04	48,180.00	48,180.00
11-6128-183-00	HOSPITALIZATION INSURANCE	18,300.00	44,796.00	37,163.28	7,632.72	126,922.00	104,524.00	104,524.00
11-6128-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	31,500.00	21,000.00	21,000.00
11-6128-185-00	UNEMPLOYMENT INSURANCE	888.00	3,189.00	2,136.96	1,052.04	2,669.00	2,198.00	2,198.00
11-6128-186-00	WORKMAN'S COMPENSATION	732.00	2,821.40	2,821.40	0.00	5,811.00	7,391.00	7,391.00
11-6128-187-00	MEDICARE TAX	732.00	4,894.00	3,584.37	1,309.63	6,366.66	6,664.00	6,664.00
11-6128-260-00	OFFICE SUPPLIES AND MATERIAL	10,000.00	22,045.00	21,519.26	525.74	27,000.00	27,000.00	27,000.00
11-6128-260-01	CHEMICALS	0.00	27,802.50	15,441.18	7,281.91	30,500.00	30,500.00	30,500.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
11-6128-260-02	PROGRAM SUPPLIES	0.00	10,173.90	3,057.70	7,116.20	11,000.00	11,000.00	11,000.00
11-6128-270-00	CONCESSION SUPPLIES	0.00	8,473.30	3,888.55	4,584.75	10,000.00	10,000.00	10,000.00
11-6128-311-00	TRAVEL	200.00	0.00	0.00	0.00	300.00	300.00	300.00
11-6128-321-00	TELEPHONE	0.00	3,000.00	2,681.34	318.66	3,000.00	3,000.00	3,000.00
11-6128-331-00	UTILITIES	0.00	189,569.20	67,218.89	122,350.31	222,000.00	222,000.00	222,000.00
11-6128-359-00	FACILITY REPAIRS & MAINTENAN	6,000.00	20,075.00	45.05	20,029.95	20,500.00	20,500.00	20,500.00
11-6128-370-00	ADVERTISING	0.00	5,500.00	529.40	4,970.60	5,500.00	5,500.00	5,500.00
11-6128-393-00	CONTRACTED SERVICES	15,000.00	47,916.00	15,207.72	31,610.06	50,000.00	50,000.00	50,000.00
11-6128-395-00	TRAINING	0.00	5,000.00	1,362.90	3,637.10	5,000.00	5,000.00	5,000.00
11-6128-451-00	INSURANCE	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
11-6128-550-00	CAPITAL OUTLAY-EQUIPMENT	3,975.00	16,634.00	16,629.71	4.29	15,000.00	15,000.00	15,000.00
<b>AQUATICS CENTER</b>		<b>105,239.00</b>	<b>795,276.10</b>	<b>486,890.66</b>	<b>302,207.81</b>	<b>1,056,965.66</b>	<b>1,087,831.00</b>	<b>1,087,831.00</b>
11-6151-490-00	ARTS COUNCIL	10,000.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
<b>ARTS</b>		<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
11-9830-000-19	TRANSFERS TO SCHOOL CAPITAL	2,671,043.00	2,777,885.00	1,850,895.98	926,989.02	2,889,000.00	2,889,000.00	2,889,000.00
11-9830-000-20	TRANSFER TO CAPITAL RESERVE	1,000,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	2,000,000.00	1,000,000.00
11-9830-000-21	TRANSFER TO SCHOOL CAPITAL R	2,504,682.00	2,735,546.00	683,836.50	2,051,709.50	2,974,901.00	2,974,901.00	2,974,901.00
11-9830-000-23	TRANSFER TO EDC FUND	175,000.00	252,084.65	252,084.65	0.00	369,426.00	375,957.00	375,957.00
11-9830-000-25	TRANSFER TO REAL PROP REVAL	350,500.00	500,000.00	500,000.00	0.00	769,642.00	656,735.00	656,735.00
11-9830-000-26	TRANSFER TO COMMUNITY DEV FU	0.00	750,000.00	750,000.00	0.00	750,000.00	750,000.00	750,000.00
11-9830-000-28	TRANSFER TO CONSERV/PRES FUN	500,000.00	500,000.00	500,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00
11-9830-000-30	TRANSFER TO DEBT SERVICE FUN	4,130,593.00	3,568,049.00	3,568,047.76	1.24	5,754,433.00	5,754,433.00	5,754,433.00
11-9830-000-41	TRANSFER TO CLEAN WATER	23,000.00	38,000.00	38,000.00	0.00	50,000.00	25,000.00	25,000.00
11-9830-000-47	TRANSFER TO GREENWAY FUND	1,500,000.00	0.00	0.00	0.00	500,000.00	750,000.00	0.00
11-9830-000-64	TRANSFER TO EDC FUND	0.00	5,750,000.00	5,750,000.00	0.00	0.00	1,000,000.00	1,000,000.00
11-9830-000-66	TRANSFER TO GREEN ENERGY PAR	296,400.00	309,132.53	309,132.53	0.00	451,237.00	335,581.00	335,581.00
<b>TRANSFERS TO OTHER FUNDS</b>		<b>13,151,218.0</b>	<b>18,180,697.1</b>	<b>15,201,997.4</b>	<b>2,978,699.76</b>	<b>16,508,639.0</b>	<b>18,511,607.0</b>	<b>16,761,607.00</b>
11-9900-000-00	CONTINGENCY	259,182.84	226,887.01	0.00	226,887.01	450,000.00	463,962.00	293,851.00
11-9900-000-01	CONTINGENCY-SALARY, INTERNSHI	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	25,000.00
11-9900-000-02	CONTINGENCY-CAPITAL OUTLAY	48,116.44	123,412.13	0.00	123,412.13	0.00	1,563,171.00	1,563,171.00
<b>CONTINGENCY</b>		<b>332,299.28</b>	<b>375,299.14</b>	<b>0.00</b>	<b>375,299.14</b>	<b>475,000.00</b>	<b>2,052,133.00</b>	<b>1,882,022.00</b>
<b>DEPARTMENT TOTAL Expense</b>		<b>-92,332,224.</b>	<b>-103,176,104</b>	<b>-89,959,836.</b>	<b>11,855,684.6</b>	<b>-112,665,625</b>	<b>-106,938,560</b>	<b>-104,713,237.</b>



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year	Current Year	Actual	Remaining	Department	Admin	Board
		Budget	Budget	YTD	Budget	Request	Recommended	Approved
		07/01/2023	07/01/2024	07/01/2024	07/01/2024	07/01/2025	07/01/2025	07/01/2025
		06/30/2024	06/30/2025	06/30/2025	06/30/2025	06/30/2026	06/30/2026	06/30/2026
		=====	=====	=====	=====	=====	=====	=====
FUND TOTAL GENERAL FUND		0.00	0.00	-7,516,443.8	32,588,396.3	-18,416,620.	0.00	0.00
		=====	=====	=====	=====	=====	=====	=====
REPORT TOTAL		0.00	0.00	-7,516,443.8	32,588,396.3	-18,416,620.	0.00	0.00
		*****	*****	*****	*****	*****	*****	*****



## OTHER FUNDS

- **General ARPA Fund 12**
- **National Opioid Settlement Fund 14**
- **Self-Insurance Fund 16**
- **Education Capital Reserve Fund 19**
- **Capital Reserve Fund 20**
- **School Capital Reserve Fund 21**
- **Emergency Telephone Fund 22**
- **Economic Development Fund 23**
- **Real Property Revaluation Fund 25**
- **Community Development Fund 26**
- **Law Enforcement Fund 27**
- **Conservation Preservation Recreation Fund 28**
- **Fire Tax Fund 29**
- **Debt Service Fund 30**
- **Clean Water Fund 41**
- **Economic Development Fund 42**



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
12-3831-491-00	INVESTMENT EARNINGS	296,007.00	100,000.00	92,570.84	7,429.16	100,000.00	100,000.00	100,000.00
	REVENUES	296,007.00	100,000.00	92,570.84	7,429.16	100,000.00	100,000.00	100,000.00
12-3991-000-00	FUND BALANCE	3,110,122.00	2,187,928.15	0.00	2,187,928.15	1,856,594.00	1,856,594.00	1,856,594.00
	FUND BALANCE	3,110,122.00	2,187,928.15	0.00	2,187,928.15	1,856,594.00	1,856,594.00	1,856,594.00
		=====	=====	=====	=====	=====	=====	=====
	DEPARTMENT TOTAL Revenue	3,406,129.00	2,287,928.15	92,570.84	2,195,357.31	1,956,594.00	1,956,594.00	1,956,594.00
12-4310-550-00	PUBLIC SAFETY EQUIPMENT	0.00	271,086.00	271,085.06	0.94	0.00	0.00	0.00
	SHERIFF	0.00	271,086.00	271,085.06	0.94	0.00	0.00	0.00
12-4332-699-03	BROADBAND MATCH	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	600,000.00
	CARES ACT	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	600,000.00
12-6120-550-00	WEBSTER PARK PLAYGROUND	369,105.00	0.00	0.00	0.00	0.00	0.00	0.00
	RECREATION	369,105.00	0.00	0.00	0.00	0.00	0.00	0.00
12-9830-000-43	TRANSFERS WHITTIER-QUALLA PA	0.00	164,204.09	0.00	164,204.09	0.00	0.00	0.00
12-9830-000-44	TRANSFER TO CAPITAL PROJECTS	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
12-9830-000-47	TRANSFER TO GREENWAY PROJECT	836,707.80	0.00	0.00	0.00	0.00	0.00	0.00
	TRANSFERS TO OTHER FUNDS	1,236,707.80	164,204.09	0.00	164,204.09	0.00	0.00	0.00
12-9930-000-00	DESIGNATED FUTURE APPROPRIAT	1,800,316.20	1,252,638.06	0.00	1,252,638.06	1,356,594.00	1,356,594.00	1,356,594.00
	DESIGNATED FUTURE APPROPRIATIONS	1,800,316.20	1,252,638.06	0.00	1,252,638.06	1,356,594.00	1,356,594.00	1,356,594.00
		=====	=====	=====	=====	=====	=====	=====
	DEPARTMENT TOTAL Expense	-4,006,129.0	-2,287,928.1	-271,085.06	2,016,843.09	-1,956,594.0	-1,956,594.0	-1,956,594.00
		=====	=====	=====	=====	=====	=====	=====
	FUND TOTAL GENERAL ARPA	-600,000.00	0.00	-178,514.22	4,212,200.40	0.00	0.00	0.00
		=====	=====	=====	=====	=====	=====	=====
	REPORT TOTAL	-600,000.00	0.00	-178,514.22	4,212,200.40	0.00	0.00	0.00
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**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
14-3520-490-01	NATIONAL OPIOID SETTLEMENT	0.00	146,257.00	146,256.87	0.13	271,506.00	271,506.00	271,506.00
14-3520-490-03	JANSSEN	0.00	118,011.00	118,010.53	0.47	0.00	0.00	0.00
14-3520-490-04	ALLERGAN	0.00	43,470.00	43,469.53	0.47	0.00	0.00	0.00
14-3520-490-05	CVS	0.00	38,379.00	38,378.05	0.95	0.00	0.00	0.00
14-3520-490-06	TEVA	0.00	42,952.00	42,951.61	0.39	0.00	0.00	0.00
14-3520-490-07	WALGREENS	0.00	37,500.00	37,330.48	169.52	0.00	0.00	0.00
14-3520-490-08	WALMART	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14-3520-490-09	MCKINSEY SUBDIVISIONS	0.00	30,007.00	30,006.75	0.25	0.00	0.00	0.00
14-3520-490-10	ENDO PUBLIC OPIOID TRUST	0.00	44,191.00	44,190.07	0.93	0.00	0.00	0.00
14-3520-490-11	KROGER	0.00	0.00	31,282.64	-31,282.64	0.00	0.00	0.00
SUBSTANCE ABUSE RECOVERY PLANNING		0.00	500,767.00	531,876.53	-31,109.53	271,506.00	271,506.00	271,506.00
14-3831-491-00	INVESTMENT EARNINGS	10,000.00	65,000.00	64,973.06	26.94	50,000.00	50,000.00	50,000.00
REVENUES		10,000.00	65,000.00	64,973.06	26.94	50,000.00	50,000.00	50,000.00
DEPARTMENT TOTAL Revenue		10,000.00	565,767.00	596,849.59	-31,082.59	321,506.00	321,506.00	321,506.00
14-9930-000-00	DESIGNATED FUTURE APPROPRIAT	10,000.00	565,767.00	0.00	565,767.00	321,506.00	321,506.00	321,506.00
DESIGNATED FUTURE APPROPRIATIONS		10,000.00	565,767.00	0.00	565,767.00	321,506.00	321,506.00	321,506.00
DEPARTMENT TOTAL Expense		-10,000.00	-565,767.00	0.00	565,767.00	-321,506.00	-321,506.00	-321,506.00
FUND TOTAL NATIONAL OPIOID SETTLEMEN		0.00	0.00	596,849.59	534,684.41	0.00	0.00	0.00
REPORT TOTAL		0.00	0.00	596,849.59	534,684.41	0.00	0.00	0.00
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**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
16-3412-840-00	RETIRED EMPLOYEE CONTRIBTUIO	99,500.00	99,500.00	86,462.34	13,037.66	100,000.00	100,000.00	100,000.00
16-3412-840-02	COBRA CONTRIBUTION	15,000.00	15,000.00	7,388.65	7,611.35	15,000.00	15,000.00	15,000.00
16-3412-840-03	REBATES AND REFUNDS	400,000.00	600,000.00	600,964.53	-964.53	600,000.00	600,000.00	600,000.00
<b>EMPLOYEE CONTRIBUTION</b>		<b>514,500.00</b>	<b>714,500.00</b>	<b>694,815.52</b>	<b>19,684.48</b>	<b>715,000.00</b>	<b>715,000.00</b>	<b>715,000.00</b>
16-3831-491-00	INVESTMENT EARNINGS	20,000.00	245,000.00	269,905.27	-24,905.27	225,000.00	225,000.00	225,000.00
<b>REVENUES</b>		<b>20,000.00</b>	<b>245,000.00</b>	<b>269,905.27</b>	<b>-24,905.27</b>	<b>225,000.00</b>	<b>225,000.00</b>	<b>225,000.00</b>
16-3981-890-11	EMPLOYER CONTRIBUTION-RETIRE	1,352,689.00	1,346,232.00	1,346,000.00	232.00	1,377,686.00	1,377,686.00	1,362,750.00
16-3981-890-15	EMPLOYER CONTRIBUTION-ACTIVE	6,196,758.00	6,320,693.00	6,417,514.81	-96,821.81	6,381,962.00	6,381,962.00	7,023,305.00
<b>TRANSFERS FROM OTHER FUNDS</b>		<b>7,549,447.00</b>	<b>7,666,925.00</b>	<b>7,763,514.81</b>	<b>-96,589.81</b>	<b>7,759,648.00</b>	<b>7,759,648.00</b>	<b>8,386,055.00</b>
<b>DEPARTMENT TOTAL Revenue</b>		<b>8,083,947.00</b>	<b>8,626,425.00</b>	<b>8,728,235.60</b>	<b>-101,810.60</b>	<b>8,699,648.00</b>	<b>8,699,648.00</b>	<b>9,326,055.00</b>
16-4201-183-01	BCBS MEDICAL CLAIMS	5,889,054.00	6,355,146.00	5,319,041.20	1,036,104.80	6,465,068.00	6,465,068.00	7,091,475.00
16-4201-183-02	BCBS ADMINISTRATION	1,200,000.00	1,397,000.00	1,396,256.60	743.40	1,400,000.00	1,400,000.00	1,400,000.00
<b>BLUE CROSS BLUE SHIELD</b>		<b>7,089,054.00</b>	<b>7,752,146.00</b>	<b>6,715,297.80</b>	<b>1,036,848.20</b>	<b>7,865,068.00</b>	<b>7,865,068.00</b>	<b>8,491,475.00</b>
16-4202-183-01	DENTAL CLAIMS	275,720.00	266,954.00	251,927.16	15,026.84	0.00	0.00	0.00
16-4202-183-02	DENTAL ADMINISTRATION	48,280.00	49,245.00	37,373.80	11,871.20	0.00	0.00	0.00
<b>DENTAL</b>		<b>324,000.00</b>	<b>316,199.00</b>	<b>289,300.96</b>	<b>26,898.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
16-4203-183-01	HARTFORD-BENISTAR RETIREE IN	376,813.00	0.00	0.00	0.00	0.00	0.00	0.00
16-4203-183-02	BCBS RETIREE	178,000.00	378,000.00	377,260.80	739.20	375,000.00	375,000.00	375,000.00
16-4203-183-04	AMERITAS DENTAL	0.00	41,800.00	0.00	41,800.00	325,000.00	325,000.00	325,000.00
<b>BCBS</b>		<b>554,813.00</b>	<b>419,800.00</b>	<b>377,260.80</b>	<b>42,539.20</b>	<b>700,000.00</b>	<b>700,000.00</b>	<b>700,000.00</b>
16-4204-183-01	ALLY HEALTH	55,080.00	59,064.00	58,304.30	759.70	55,080.00	55,080.00	55,080.00
<b>ALLY HEALTH</b>		<b>55,080.00</b>	<b>59,064.00</b>	<b>58,304.30</b>	<b>759.70</b>	<b>55,080.00</b>	<b>55,080.00</b>	<b>55,080.00</b>
16-4205-183-01	MARK III	25,500.00	25,500.00	25,500.00	0.00	25,500.00	25,500.00	25,500.00
16-4205-183-02	FBA-COBRA ADM	500.00	3,716.00	3,716.00	0.00	4,000.00	4,000.00	4,000.00
<b>BROKER CHARGES</b>		<b>26,000.00</b>	<b>29,216.00</b>	<b>29,216.00</b>	<b>0.00</b>	<b>29,500.00</b>	<b>29,500.00</b>	<b>29,500.00</b>



COUNTY OF JACKSON  
FY 2025-2026 APPROVED BUDGET  
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
16-4206-191-00	OTHER CHARGES	35,000.00	50,000.00	24,068.68	25,931.32	50,000.00	50,000.00	50,000.00
	OTHER CHARGES	35,000.00	50,000.00	24,068.68	25,931.32	50,000.00	50,000.00	50,000.00
DEPARTMENT TOTAL Expense		-8,083,947.0	-8,626,425.0	-7,493,448.5	1,132,976.46	-8,699,648.0	-8,699,648.0	-9,326,055.00
FUND TOTAL SELF INSURANCE FUND		0.00	0.00	1,234,787.06	1,031,165.86	0.00	0.00	0.00
REPORT TOTAL		0.00	0.00	1,234,787.06	1,031,165.86	0.00	0.00	0.00
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**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
19-3831-491-00	INVESTMENT EARNINGS	55,050.00	140,000.00	134,644.02	5,355.98	75,000.00	75,000.00	75,000.00
	REVENUES	55,050.00	140,000.00	134,644.02	5,355.98	75,000.00	75,000.00	75,000.00
19-3981-000-11	TRANSFER FROM GENERAL FUND	2,671,043.00	2,777,885.00	1,850,895.98	926,989.02	2,889,000.00	2,889,000.00	2,889,000.00
19-3981-000-48	TRANSFERS FROM SCC PROJECT	0.00	0.00	141,857.55	-141,857.55	0.00	0.00	0.00
	TRANSFERS FROM OTHER FUNDS	2,671,043.00	2,777,885.00	1,992,753.53	785,131.47	2,889,000.00	2,889,000.00	2,889,000.00
	DEPARTMENT TOTAL Revenue	2,726,093.00	2,917,885.00	2,127,397.55	790,487.45	2,964,000.00	2,964,000.00	2,964,000.00
19-5912-822-00	SCHOOL CAPITAL RESERVE	1,926,055.50	2,136,897.00	0.00	2,136,897.00	2,202,062.00	2,202,062.00	2,202,062.00
	PUBLIC SCHOOLS	1,926,055.50	2,136,897.00	0.00	2,136,897.00	2,202,062.00	2,202,062.00	2,202,062.00
19-9830-000-30	TRANSFER TO DEBT SERVICE	800,037.50	780,988.00	780,987.50	0.50	761,938.00	761,938.00	761,938.00
	TRANSFERS TO OTHER FUNDS	800,037.50	780,988.00	780,987.50	0.50	761,938.00	761,938.00	761,938.00
	DEPARTMENT TOTAL Expense	-2,726,093.0	-2,917,885.0	-780,987.50	2,136,897.50	-2,964,000.0	-2,964,000.0	-2,964,000.00
	FUND TOTAL SCHOOL CAPITAL RESERVE	0.00	0.00	1,346,410.05	2,927,384.95	0.00	0.00	0.00
	REPORT TOTAL	0.00	0.00	1,346,410.05	2,927,384.95	0.00	0.00	0.00
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**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
20-3981-000-44	TRANSFERS FROM SKYLAND SERVI	0.00	0.00	65,900.00	-65,900.00	0.00	0.00	0.00
20-3981-000-46	TRANSFERS DILLSBORO COMPLEX	0.00	0.00	7,745.52	-7,745.52	0.00	0.00	0.00
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TRANSFERS FROM OTHER FUNDS		0.00	0.00	73,645.52	-73,645.52	0.00	0.00	0.00
20-3982-491-00	INVESTMENT EARNINGS	118,428.00	145,000.00	144,552.58	447.42	100,000.00	100,000.00	100,000.00
20-3982-980-11	TRANSFER FROM GENERAL FUND	1,000,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	2,000,000.00	1,000,000.00
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CAPITAL RESERVE		1,118,428.00	1,145,000.00	1,144,552.58	447.42	1,100,000.00	2,100,000.00	1,100,000.00
		=====	=====	=====	=====	=====	=====	=====
DEPARTMENT TOTAL Revenue		1,118,428.00	1,145,000.00	1,218,198.10	-73,198.10	1,100,000.00	2,100,000.00	1,100,000.00
20-9930-000-00	DESIGNATED FOR FUTURE APPROP	1,118,428.00	1,145,000.00	0.00	1,145,000.00	1,100,000.00	2,100,000.00	1,100,000.00
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DESIGNATED FUTURE APPROPRIATIONS		1,118,428.00	1,145,000.00	0.00	1,145,000.00	1,100,000.00	2,100,000.00	1,100,000.00
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DEPARTMENT TOTAL Expense		-1,118,428.0	-1,145,000.0	0.00	1,145,000.00	-1,100,000.0	-2,100,000.0	-1,100,000.00
		=====	=====	=====	=====	=====	=====	=====
FUND TOTAL CAPITAL RESERVE FUND		0.00	0.00	1,218,198.10	1,071,801.90	0.00	0.00	0.00
		=====	=====	=====	=====	=====	=====	=====
REPORT TOTAL		0.00	0.00	1,218,198.10	1,071,801.90	0.00	0.00	0.00
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COUNTY OF JACKSON  
FY 2025-2026 APPROVED BUDGET  
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
21-3831-491-00	INVESTMENT EARNINGS	105,105.00	175,000.00	188,542.17	-13,542.17	100,000.00	100,000.00	100,000.00
	REVENUES	105,105.00	175,000.00	188,542.17	-13,542.17	100,000.00	100,000.00	100,000.00
21-3981-000-11	TRANSFER FROM GENERAL FUND	2,504,682.00	2,735,546.00	683,836.50	2,051,709.50	2,974,901.00	2,974,901.00	2,974,901.00
	TRANSFERS FROM OTHER FUNDS	2,504,682.00	2,735,546.00	683,836.50	2,051,709.50	2,974,901.00	2,974,901.00	2,974,901.00
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	DEPARTMENT TOTAL Revenue	2,609,787.00	2,910,546.00	872,378.67	2,038,167.33	3,074,901.00	3,074,901.00	3,074,901.00
21-5912-822-00	SCHOOL CAPITAL PROJECTS	2,609,787.00	2,538,826.00	0.00	2,538,826.00	3,074,901.00	3,074,901.00	3,074,901.00
	PUBLIC SCHOOLS	2,609,787.00	2,538,826.00	0.00	2,538,826.00	3,074,901.00	3,074,901.00	3,074,901.00
21-9830-000-49	TRANSFER TO SCHOOL IMP FUND	0.00	371,720.00	0.00	371,720.00	0.00	0.00	0.00
	TRANSFERS TO OTHER FUNDS	0.00	371,720.00	0.00	371,720.00	0.00	0.00	0.00
		=====	=====	=====	=====	=====	=====	=====
	DEPARTMENT TOTAL Expense	-2,609,787.0	-2,910,546.0	0.00	2,910,546.00	-3,074,901.0	-3,074,901.0	-3,074,901.00
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	FUND TOTAL SCHOOL CAPITAL RESERVE	0.00	0.00	872,378.67	4,948,713.33	0.00	0.00	0.00
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	REPORT TOTAL	0.00	0.00	872,378.67	4,948,713.33	0.00	0.00	0.00
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**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
22-3346-530-05	NC 911 PSAP	226,200.00	228,778.56	240,527.23	-11,748.67	222,878.56	222,879.00	0.00
22-3346-530-06	NC DIT 911 GRANT	18,673.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES		244,873.00	228,778.56	240,527.23	-11,748.67	222,878.56	222,879.00	0.00
22-3831-491-00	INVESTMENT EARNINGS	22,170.00	30,000.00	26,629.09	3,370.91	5,900.00	5,900.00	5,900.00
REVENUES		22,170.00	30,000.00	26,629.09	3,370.91	5,900.00	5,900.00	5,900.00
22-3991-000-00	FUND BALANCE	291,900.00	0.00	0.00	0.00	0.00	0.00	222,879.00
FUND BALANCE		291,900.00	0.00	0.00	0.00	0.00	0.00	222,879.00
DEPARTMENT TOTAL Revenue		558,943.00	258,778.56	267,156.32	-8,377.76	228,778.56	228,779.00	228,779.00
22-4331-260-00	OFFICE SUPPLIES AND MATERIAL	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
22-4331-311-00	TRAVEL	1,500.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00
22-4331-321-00	TELEPHONE	45,000.00	43,525.00	43,522.79	2.21	32,000.00	32,000.00	32,000.00
22-4331-351-00	REPAIRS & MAINTENANCE EQUIPM	30,000.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00
22-4331-395-00	TRAINING	5,000.00	9,000.00	581.00	8,419.00	9,000.00	9,000.00	9,000.00
22-4331-550-00	CAPITAL OUTLAY-EQUIPMENT	275,570.00	53,475.00	7,616.04	36,079.72	90,000.00	90,000.00	90,000.00
22-4331-550-01	CAPITAL OUTLAY-GRANT	18,673.00	0.00	0.00	0.00	0.00	0.00	0.00
22-4331-699-00	CONTRACTED SERVICES	181,200.00	119,278.56	111,735.37	162.47	64,278.56	64,279.00	64,279.00
EMERGENCY TELEPHONE SYSTEM		558,943.00	258,778.56	163,455.20	78,163.40	228,778.56	228,779.00	228,779.00
DEPARTMENT TOTAL Expense		-558,943.00	-258,778.56	-163,455.20	78,163.40	-228,778.56	-228,779.00	-228,779.00
FUND TOTAL EMERGENCY TELEPHONE FUND		0.00	0.00	103,701.12	69,785.64	0.00	0.00	0.00
REPORT TOTAL		0.00	0.00	103,701.12	69,785.64	0.00	0.00	0.00
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**COUNTY OF JACKSON**  
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23-3433-360-05	SWNCPEDC DIGITAL INCLUSION	0.00	78,000.00	78,000.00	0.00	0.00	0.00	0.00
<b>REVENUES</b>		0.00	78,000.00	78,000.00	0.00	0.00	0.00	0.00
23-3492-330-07	SPONSORSHIP BUSINESS APPRECI	0.00	3,900.00	3,900.00	0.00	2,000.00	2,000.00	2,000.00
23-3492-370-03	DOGWOOD HEALTH TRUST-HOUSING	63,500.00	0.00	0.00	0.00	0.00	0.00	0.00
23-3492-370-04	DOGWOOD HEALTH TRUST-CHILDCA	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
23-3492-370-05	DOGWOOD HEALTH TRUST-BROADBA	0.00	0.00	0.00	0.00	75,000.00	75,000.00	75,000.00
23-3492-491-00	INVESTMENT EARNINGS	50.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ECONOMIC DEVELOPMENT</b>		63,550.00	23,900.00	23,900.00	0.00	77,000.00	77,000.00	77,000.00
23-3493-360-03	NC DEPT OF COMMERCE	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23-3493-360-04	CONNECT HUMANITY	27,000.00	3,000.00	0.00	3,000.00	0.00	0.00	0.00
<b>COMMUNITY DEVELOPMENT</b>		57,000.00	3,000.00	0.00	3,000.00	0.00	0.00	0.00
23-3981-000-11	TRANSFER FROM GENERAL FUND	175,000.00	252,084.65	252,084.65	0.00	389,426.00	375,957.00	375,957.00
<b>TRANSFERS FROM OTHER FUNDS</b>		175,000.00	252,084.65	252,084.65	0.00	389,426.00	375,957.00	375,957.00
23-3991-000-00	FUND BALANCE	20,558.00	7,888.50	0.00	7,888.50	0.00	0.00	0.00
<b>FUND BALANCE</b>		20,558.00	7,888.50	0.00	7,888.50	0.00	0.00	0.00
<b>DEPARTMENT TOTAL Revenue</b>		<b>316,108.00</b>	<b>364,873.15</b>	<b>353,984.65</b>	<b>10,888.50</b>	<b>466,426.00</b>	<b>452,957.00</b>	<b>452,957.00</b>
23-4920-121-00	SALARIES & WAGES	84,337.00	87,310.17	87,310.24	-0.07	134,944.00	134,944.00	134,944.00
23-4920-181-00	SOCIAL SECURITY CONTRIBUTION	5,229.00	5,413.28	4,805.13	608.15	8,367.00	8,367.00	8,367.00
23-4920-182-00	RETIREMENT EXPENSE	10,888.00	11,926.68	11,917.75	8.93	18,420.00	19,432.00	19,432.00
23-4920-183-00	HOSPITALIZATION INSURANCE	14,640.00	14,932.00	14,640.08	291.92	29,864.00	29,864.00	29,864.00
23-4920-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	0.00	6,000.00	6,000.00
23-4920-185-00	UNEMPLOYMENT INSURANCE	296.00	320.00	319.98	0.02	628.00	628.00	628.00
23-4920-186-00	WORKMAN'S COMPENSATION	1,450.00	1,417.04	1,417.04	0.00	2,519.00	2,038.00	2,038.00
23-4920-187-00	MEDICARE TAX	1,223.00	1,266.01	1,123.81	142.20	1,957.00	1,957.00	1,957.00
23-4920-251-00	VEHICLE SUPPLIES	1,000.00	1,000.00	839.40	160.60	1,000.00	1,000.00	1,000.00
23-4920-260-00	OFFICE SUPPLIES AND MATERIAL	750.00	1,000.00	943.05	56.95	1,000.00	1,000.00	1,000.00
23-4920-311-00	TRAVEL	5,685.00	7,333.97	5,919.30	1,414.67	8,067.00	8,067.00	8,067.00
23-4920-321-00	TELEPHONE	1,460.00	1,460.00	1,268.70	191.30	1,460.00	1,460.00	1,460.00
23-4920-325-00	POSTAGE	150.00	369.00	369.00	0.00	300.00	300.00	300.00
23-4920-370-00	MARKETING	18,500.00	8,000.00	7,238.16	761.84	19,950.00	19,950.00	19,950.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
23-4920-370-01	BUSINESS & INDUSTRY APPRECIATION	0.00	9,900.00	9,052.13	847.87	7,000.00	7,000.00	7,000.00
23-4920-399-01	PLANNING-HOUSING	65,300.00	0.00	0.00	0.00	0.00	0.00	0.00
23-4920-399-02	PLANNING-COMMUNITY CONNECTIVE	27,000.00	20,500.00	20,500.00	0.00	0.00	0.00	0.00
23-4920-399-03	PLANNING HOUSING PHASE II	0.00	50,200.00	0.00	50,200.00	50,200.00	50,200.00	50,200.00
23-4920-399-04	DOGWOOD HEALTH TRUST-BROADBAND	0.00	0.00	0.00	0.00	95,000.00	75,000.00	75,000.00
23-4920-399-05	DIGITAL INCLUSION PROGRAM	0.00	75,000.00	4,964.80	70,035.20	0.00	0.00	0.00
23-4920-451-00	INSURANCE	200.00	200.00	200.00	0.00	200.00	200.00	200.00
23-4920-452-00	INSURANCE-VEHICLE	1,500.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
23-4920-491-00	DUES AND SUBSCRIPTIONS	1,000.00	2,000.00	1,015.64	984.36	0.00	0.00	0.00
23-4920-699-00	CONTRACTED SERVICES	30,000.00	57,075.00	55,896.20	1,178.80	78,000.00	78,000.00	78,000.00
23-4920-699-01	LOANS, GRANTS, DEV, CAP IMP	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23-4920-699-04	SPONSORSHIPS	5,500.00	6,750.00	6,750.00	0.00	6,050.00	6,050.00	6,050.00
ECONOMIC DEVELOPMENT		316,108.00	364,873.15	237,990.41	126,882.74	466,426.00	452,957.00	452,957.00
DEPARTMENT TOTAL Expense		-316,108.00	-364,873.15	-237,990.41	126,882.74	-466,426.00	-452,957.00	-452,957.00
FUND TOTAL ECONOMIC DEVELOPMENT		0.00	0.00	115,994.24	137,771.24	0.00	0.00	0.00
REPORT TOTAL		0.00	0.00	115,994.24	137,771.24	0.00	0.00	0.00
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**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
25-3414-330-00	GENERAL FUND CONTRIBUTION	350,500.00	500,000.00	500,000.00	0.00	769,642.00	656,735.00	656,735.00
25-3414-330-01	FUND BALANCE	250,000.00	158,682.35	0.00	158,682.35	0.00	0.00	0.00
REVENUES		600,500.00	658,682.35	500,000.00	158,682.35	769,642.00	656,735.00	656,735.00
DEPARTMENT TOTAL Revenue		600,500.00	658,682.35	500,000.00	158,682.35	769,642.00	656,735.00	656,735.00
25-4140-121-00	SALARIES & WAGES	216,407.00	226,392.00	215,963.84	10,428.16	313,778.00	313,778.00	313,778.00
25-4140-170-00	BOARD OF E&R EXPENSE	1,600.00	7,010.00	7,006.35	3.65	1,250.00	1,250.00	1,250.00
25-4140-181-00	SOCIAL SECURITY CONTRIBUTION	13,572.00	14,140.00	12,524.31	1,615.69	19,454.00	19,454.00	19,454.00
25-4140-182-00	RETIREMENT EXPENSE	28,261.00	31,130.00	29,479.04	1,650.96	45,184.00	45,184.00	45,184.00
25-4140-183-00	HOSPITALIZATION INSURANCE	72,100.00	74,660.00	67,006.52	7,653.48	104,524.00	104,524.00	104,524.00
25-4140-183-01	RETIREE INSURANCE	11,892.00	11,892.00	11,892.00	0.00	21,000.00	21,000.00	21,000.00
25-4140-185-00	UNEMPLOYMENT INSURANCE	1,480.00	1,570.00	1,528.94	41.06	2,198.00	2,200.00	2,200.00
25-4140-186-00	WORKMAN'S COMPENSATION	4,072.00	3,701.35	3,701.35	0.00	5,337.00	3,538.00	3,538.00
25-4140-187-00	MEDICARE TAX	3,174.00	3,307.00	2,929.01	377.99	4,550.00	4,550.00	4,550.00
25-4140-213-00	UNIFORMS	1,200.00	2,500.00	2,444.00	56.00	3,500.00	2,500.00	2,500.00
25-4140-251-00	VEHICLE SUPPLIES	2,900.00	5,000.00	2,213.68	2,786.32	3,500.00	3,000.00	3,000.00
25-4140-260-00	OFFICE SUPPLIES AND MATERIAL	2,000.00	5,000.00	2,987.36	2,012.64	4,000.00	5,000.00	5,000.00
25-4140-311-00	TRAVEL	3,500.00	6,500.00	4,555.93	1,944.07	5,000.00	5,000.00	5,000.00
25-4140-321-00	TELEPHONE	500.00	2,500.00	480.12	2,019.88	2,500.00	2,000.00	2,000.00
25-4140-321-01	CELL PHONES	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
25-4140-325-00	POSTAGE	2,880.00	19,000.00	9,547.23	9,452.77	500.00	500.00	500.00
25-4140-352-00	REPAIRS & MAINT EQUIPMENT	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
25-4140-353-00	REPAIRS & MAINT/SUPPLIES VEH	1,500.00	1,500.00	1,373.61	126.39	1,500.00	1,500.00	1,500.00
25-4140-353-01	SOFTWARE MAINT & LICENSE	54,505.00	78,925.00	52,818.86	26,106.14	68,990.00	67,036.00	67,036.00
25-4140-393-00	CONTRACTED SERVICES	144,020.00	150,000.00	102,200.00	47,800.00	154,807.00	46,651.00	46,651.00
25-4140-452-00	INSURANCE-VEHICLE	3,500.00	3,500.00	3,500.00	0.00	3,570.00	3,570.00	3,570.00
25-4140-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
25-4140-550-00	CAPITAL OUTLAY-EQUIPMENT	437.00	8,455.00	8,454.09	0.91	2,500.00	2,500.00	2,500.00
TAX COLLECTIONS		600,500.00	658,682.35	542,606.24	116,076.11	769,642.00	656,735.00	656,735.00
DEPARTMENT TOTAL Expense		-600,500.00	-658,682.35	-542,606.24	116,076.11	-769,642.00	-656,735.00	-656,735.00
FUND TOTAL REAL PROPERTY REVALUATION		0.00	0.00	-42,606.24	274,758.46	0.00	0.00	0.00
REPORT TOTAL		0.00	0.00	-42,606.24	274,758.46	0.00	0.00	0.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
26-3493-360-04	PROGRAM INCOME/ADM	8,386.00	0.00	0.00	0.00	0.00	0.00	0.00
	COMMUNITY DEVELOPMENT	8,386.00	0.00	0.00	0.00	0.00	0.00	0.00
26-3981-000-11	TRANSFER FROM GENERAL FUND	0.00	750,000.00	750,000.00	0.00	750,000.00	750,000.00	750,000.00
	TRANSFERS FROM OTHER FUNDS	0.00	750,000.00	750,000.00	0.00	750,000.00	750,000.00	750,000.00
26-3991-000-00	FUND BALANCE	38,908.00	0.00	0.00	0.00	0.00	0.00	0.00
	FUND BALANCE	38,908.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT TOTAL Revenue		47,294.00	750,000.00	750,000.00	0.00	750,000.00	750,000.00	750,000.00
26-4930-699-04	WEBSTER VILLAGE PARTNERSHIP	0.00	750,000.00	750,000.00	0.00	750,000.00	750,000.00	750,000.00
	COMMUNITY DEVELOPMENT	0.00	750,000.00	750,000.00	0.00	750,000.00	750,000.00	750,000.00
26-9930-000-00	DESIGNATED FUTURE APPROPRIAT	47,294.00	0.00	0.00	0.00	0.00	0.00	0.00
	DESIGNATED FUTURE APPROPRIATIONS	47,294.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT TOTAL Expense		-47,294.00	-750,000.00	-750,000.00	0.00	-750,000.00	-750,000.00	-750,000.00
FUND TOTAL COMMUNITY DEVELOPMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00
REPORT TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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27-3431-890-16	FEDERAL FORFEITURES	10,000.00	45,000.00	31,708.97	13,291.03	45,000.00	45,000.00	45,000.00
	PUBLIC SAFETY	10,000.00	45,000.00	31,708.97	13,291.03	45,000.00	45,000.00	45,000.00
27-3991-000-00	FUND BALANCE	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	FUND BALANCE	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT TOTAL Revenue		30,000.00	45,000.00	31,708.97	13,291.03	45,000.00	45,000.00	45,000.00
27-4310-550-00	CAPITAL OUTLAY EQUIPMENT	30,000.00	45,000.00	8,000.00	37,000.00	45,000.00	45,000.00	45,000.00
	SHERIFF	30,000.00	45,000.00	8,000.00	37,000.00	45,000.00	45,000.00	45,000.00
DEPARTMENT TOTAL Expense		-30,000.00	-45,000.00	-8,000.00	37,000.00	-45,000.00	-45,000.00	-45,000.00
FUND TOTAL LAW ENFORCEMENT FUND		0.00	0.00	23,708.97	50,291.03	0.00	0.00	0.00
REPORT TOTAL		0.00	0.00	23,708.97	50,291.03	0.00	0.00	0.00
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**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
28-3831-491-00	INVESTMENT EARNINGS	89,011.00	85,000.00	80,215.87	4,784.13	50,000.00	50,000.00	50,000.00
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REVENUES		89,011.00	85,000.00	80,215.87	4,784.13	50,000.00	50,000.00	50,000.00
28-3981-000-11	TRANSFER FROM GENERAL FUND	500,000.00	500,000.00	500,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00
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TRANSFERS FROM OTHER FUNDS		500,000.00	500,000.00	500,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00
28-3991-000-00	FUND BALANCE	0.00	1,553,400.00	0.00	1,553,400.00	0.00	0.00	0.00
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FUND BALANCE		0.00	1,553,400.00	0.00	1,553,400.00	0.00	0.00	0.00
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DEPARTMENT TOTAL Revenue		589,011.00	2,138,400.00	580,215.87	1,558,184.13	1,050,000.00	1,050,000.00	1,050,000.00
28-4960-693-00	CONSERVATION/PRESERVATION/RE	218,711.00	10,000.00	0.00	10,000.00	537,500.00	536,000.00	536,000.00
28-4960-693-17	RECREATION IMPROVEMENTS	370,300.00	2,128,400.00	1,167,581.37	318,285.98	512,500.00	514,000.00	514,000.00
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CONSERVATION		589,011.00	2,138,400.00	1,167,581.37	328,285.98	1,050,000.00	1,050,000.00	1,050,000.00
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DEPARTMENT TOTAL Expense		-589,011.00	-2,138,400.0	-1,167,581.3	328,285.98	-1,050,000.0	-1,050,000.0	-1,050,000.00
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FUND TOTAL CONSERVATION/PRESERVATION		0.00	0.00	-587,365.50	1,886,470.11	0.00	0.00	0.00
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REPORT TOTAL		0.00	0.00	-587,365.50	1,886,470.11	0.00	0.00	0.00
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**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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29-3181-110-71	CASHIERS PRIOR YEAR TAX	8,000.00	13,500.00	13,672.19	-172.19	14,000.00	14,000.00	14,000.00
29-3181-110-72	HIGHLANDS PRIOR YEAR TAX	0.00	500.00	0.00	500.00	0.00	0.00	0.00
PRIOR YEAR TAXES		8,000.00	14,000.00	13,672.19	327.81	14,000.00	14,000.00	14,000.00
29-3182-110-01	FIRE TAX-CASHIERS	1,904,304.00	2,041,554.00	2,041,857.15	-303.15	2,770,175.00	2,770,175.00	2,770,175.00
29-3182-110-02	FIRE TAX-HIGHLANDS	86,130.00	91,580.00	91,472.46	107.54	88,183.00	88,183.00	88,183.00
29-3182-110-03	CASHIERS NCVTS FIRE TAX	25,000.00	32,000.00	35,277.63	-3,277.63	30,000.00	30,000.00	30,000.00
29-3182-110-04	HIGHLANDS NCVTS FIRE TAX	225.00	350.00	309.49	40.51	350.00	350.00	350.00
29-3182-175-00	CASHIERS PENALTY & INTEREST	6,500.00	8,600.00	8,589.76	10.24	8,500.00	8,500.00	8,500.00
29-3182-175-01	HIGHLANDS PENALTY & INTEREST	200.00	200.00	168.66	31.34	200.00	200.00	200.00
TAXES		2,022,359.00	2,174,284.00	2,177,675.15	-3,391.15	2,897,408.00	2,897,408.00	2,897,408.00
29-3991-000-00	FUND BALANCE	260,000.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCE		260,000.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT TOTAL Revenue		2,290,359.00	2,188,284.00	2,191,347.34	-3,063.34	2,911,408.00	2,911,408.00	2,911,408.00
29-4340-490-01	CASHIERS-GLENVILLE FIRE DIST	1,904,304.00	1,991,956.00	1,991,955.96	0.04	2,760,658.00	2,760,658.00	2,760,658.00
29-4340-490-02	HIGHLANDS FIRE	84,000.00	84,000.00	84,000.00	0.00	84,000.00	84,000.00	84,000.00
29-4340-490-03	CASHIERS-GLENVILLE FIRE CAPI	260,000.00	0.00	0.00	0.00	0.00	0.00	0.00
29-4340-990-00	DESIGNATED FOR FUTURE	42,055.00	112,328.00	0.00	112,328.00	66,750.00	66,750.00	66,750.00
FIRE		2,290,359.00	2,188,284.00	2,075,955.96	112,328.04	2,911,408.00	2,911,408.00	2,911,408.00
DEPARTMENT TOTAL Expense		-2,290,359.0	-2,188,284.0	-2,075,955.9	112,328.04	-2,911,408.0	-2,911,408.0	-2,911,408.00
FUND TOTAL FIRE SERVICE DISTRICT TAX		0.00	0.00	115,391.38	109,264.70	0.00	0.00	0.00
REPORT TOTAL		0.00	0.00	115,391.38	109,264.70	0.00	0.00	0.00
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**JACKSON\*BUDGET.FY26**



COUNTY OF JACKSON  
FY 2025-2026 APPROVED BUDGET  
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
41-3981-000-11	TRANSFER FROM GENERAL FUND	23,000.00	38,000.00	38,000.00	0.00	50,000.00	25,000.00	25,000.00
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TRANSFERS FROM OTHER FUNDS		23,000.00	38,000.00	38,000.00	0.00	50,000.00	25,000.00	25,000.00
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DEPARTMENT TOTAL Revenue		23,000.00	38,000.00	38,000.00	0.00	50,000.00	25,000.00	25,000.00
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41-7140-400-13	RESERVE FOR FUTURE APPROP	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00
41-7140-699-02	WATERSHED ASSOC TUCK RIVER	23,000.00	23,000.00	23,000.00	0.00	50,000.00	25,000.00	25,000.00
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ECONOMIC & PHYSICAL DEVELOPMENT		23,000.00	38,000.00	23,000.00	15,000.00	50,000.00	25,000.00	25,000.00
		=====	=====	=====	=====	=====	=====	=====
DEPARTMENT TOTAL Expense		-23,000.00	-38,000.00	-23,000.00	15,000.00	-50,000.00	-25,000.00	-25,000.00
		=====	=====	=====	=====	=====	=====	=====
FUND TOTAL CLEAN WATER FUND		0.00	0.00	15,000.00	15,000.00	0.00	0.00	0.00
		=====	=====	=====	=====	=====	=====	=====
REPORT TOTAL		0.00	0.00	15,000.00	15,000.00	0.00	0.00	0.00
		*****	*****	*****	*****	*****	*****	*****





COUNTY OF JACKSON  
FY 2025-2026 APPROVED BUDGET  
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
42-3831-491-00	INVESTMENT EARNINGS	25,100.00	27,000.00	32,965.90	-5,965.90	27,500.00	27,500.00	27,500.00
REVENUES		25,100.00	27,000.00	32,965.90	-5,965.90	27,500.00	27,500.00	27,500.00
DEPARTMENT TOTAL Revenue		25,100.00	27,000.00	32,965.90	-5,965.90	27,500.00	27,500.00	27,500.00
42-4920-400-13	RESERVE FOR ECONOMIC DEVELOP	28,017.00	27,000.00	0.00	27,000.00	27,500.00	27,500.00	27,500.00
ECONOMIC DEVELOPMENT		28,017.00	27,000.00	0.00	27,000.00	27,500.00	27,500.00	27,500.00
DEPARTMENT TOTAL Expense		-28,017.00	-27,000.00	0.00	27,000.00	-27,500.00	-27,500.00	-27,500.00
FUND TOTAL REVOLVING LOAN FUND		-2,917.00	0.00	32,965.90	21,034.10	0.00	0.00	0.00
REPORT TOTAL		-2,917.00	0.00	32,965.90	21,034.10	0.00	0.00	0.00
		*****	*****	*****	*****	*****	*****	*****



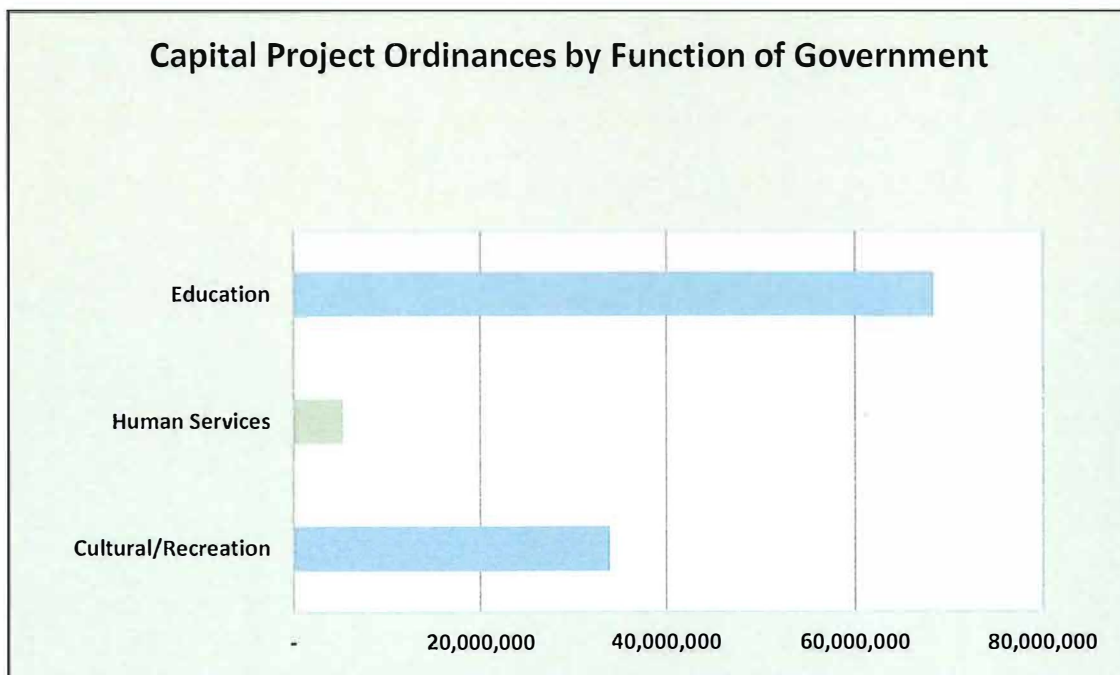
# CAPITAL PROJECTS



## Capital Project Ordinances

The following projects have been authorized by Capital Project Ordinances:

Project	Amount
Glenville-Cashiers Recreation	1,144,826
Greenways	5,018,771
Human Service Projects-CDP, Homeless	5,466,279
Indoor Pool Facility	25,576,308
School Improvements	68,429,742
Whittier-Qualla Park	2,256,633
<b>Total</b>	<b>\$ 107,892,559</b>



**CASHIERS-GLENVILLE RECREATION PROJECT 43**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through June 30, 2025

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
Investment Earnings	43-3831-491-02	\$ 33,135.00	\$ 33,135.00	\$ 9,532.67	\$ 42,667.67
<b>Total Revenues:</b>		<u>\$ 33,135.00</u>	<u>\$ 33,135.00</u>	<u>\$ 9,532.67</u>	<u>\$ 42,667.67</u>
<b>Expenditures:</b>					
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 & Recycle 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	-	-	-
<b>Total Expenditures:</b>		<u>\$ 1,144,826.00</u>	<u>\$ 90,317.26</u>	<u>\$ 13,962.70</u>	<u>\$ 104,279.96</u>
Revenues over (under) expenditures		\$ (1,111,691.00)	\$ (57,182.26)	\$ (4,430.03)	\$ (61,612.29)
<b>Other financing sources:</b>					
Operating transfers--in:					
General Fund 12	43-3981-000-12	\$ 1,111,691.00	\$ 1,111,691.00	\$ -	\$ 1,111,691.00
<b>Total Other financing sources:</b>		<u>\$ 1,111,691.00</u>	<u>\$ 1,111,691.00</u>	<u>\$ -</u>	<u>\$ 1,111,691.00</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 1,054,508.74</u>	<u>\$ (4,430.03)</u>	<u>\$ 1,050,078.71</u>
Fund Balance beginning of year, July 1				<u>\$ 1,054,508.74</u>	
Fund Balance end of year, June 30				<u>\$ 1,050,078.71</u>	



**WHITTER-QUALLA PARK PROJECT 43**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual

From Inception through June 30, 2025

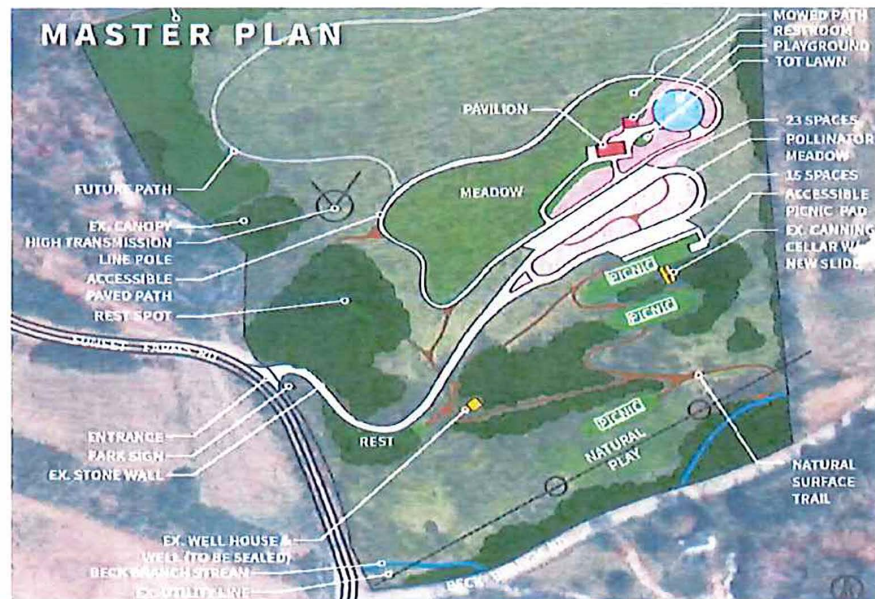
		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
PARTF Grant	43-3612-260-00	\$ 500,000.00	\$ -	\$ -	\$ -
Investment Earnings	43-3831-491-01	<u>78,904.00</u>	<u>58,903.10</u>	<u>16,946.96</u>	<u>75,850.06</u>
<b>Total Revenues:</b>		<u>\$ 578,904.00</u>	<u>\$ 58,903.10</u>	<u>\$ 16,946.96</u>	<u>\$ 75,850.06</u>
<b>Expenditures:</b>					
Picnic Shelter	43-6126-580-01	\$ 163,200.00	\$ -	\$ 56,689.69	\$ 56,689.69
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	-	50,464.87	50,464.87
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	-	297,887.09	297,887.09
Site Elements	43-6126-580-08	146,129.28	-	-	-
Planning,Incidental	43-6126-580-09	98,000.00	52,741.25	28,545.63	81,286.88
Contingency	43-6126-990-00	<u>196,239.37</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures:</b>		<u>\$ 2,256,633.09</u>	<u>\$ 52,741.25</u>	<u>\$ 610,821.04</u>	<u>\$ 663,562.29</u>
Revenues over (under) expenditures		\$ (1,677,729.09)	\$ 6,161.85	\$ (593,874.08)	\$ (587,712.23)
<b>Other financing sources:</b>					
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	<u>756,762.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other financing sources:</b>		<u>\$ 1,677,729.09</u>	<u>\$ 756,763.00</u>	<u>\$ -</u>	<u>\$ 756,763.00</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 762,924.85</u>	<u>\$ (593,874.08)</u>	<u>\$ 169,050.77</u>
Fund Balance beginning of year, July 1				<u>\$ 762,924.85</u>	



RENDERED MASTER PLAN JACKSON COUNTY

## Cashiers-Glenville Recreation Center Master Plan

Concept A was chosen as the Master plan, as it beautifully reflected the vision of a park serving a diversity of users and user experiences. Upon driving into the park, the road turns into a one-way loop with parking split between a more serene and passive area and a more active area. Visually, this design assists in the cascading effect of the park with activities and moments occurring on levels following the natural contours of the land. This infrastructure layout serves many functions from stormwater runoff mitigation and habitat creation to user separation and comfortable circulation.



7 Whittier Park MASTER PLAN

EQUINOX



## Whittier-Qualla Park Master Plan

**GREENWAY PROJECT FUND 47**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through June 30, 2025

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
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	75,000.00	-	55,542.50	55,542.50
<b>Total Revenues:</b>		<u>\$ 1,474,750.00</u>	<u>\$ 654,742.22</u>	<u>\$ 800,542.50</u>	<u>\$ 1,455,284.72</u>
<b>Expenditures:</b>					
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	2,161,707.80	303,277.02	1,858,425.76	2,161,702.78
Construction Cost-Trails	47-4264-580-01	1,480,426.00	372,573.79	29,200.00	401,773.79
Construction Cost-Pedestrian Bridge	47-4264-580-02	304,000.00	304,000.00	-	304,000.00
Construction Cost-Bridge Installation	47-4264-580-03	1,003,482.00	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	-	-	-	-
<b>Total Expenditures:</b>		<u>\$ 5,093,770.80</u>	<u>\$ 2,121,734.34</u>	<u>\$ 1,887,625.76</u>	<u>\$ 4,009,360.10</u>
Revenues over (under) expenditures		\$ (3,619,020.80)	\$ (1,466,992.12)	\$ (1,087,083.26)	\$ (2,554,075.38)
<b>Other financing sources:</b>					
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
<b>Total Other financing sources:</b>		<u>\$3,619,020.80</u>	<u>\$ 3,619,020.80</u>	<u>\$ -</u>	<u>\$ 3,619,020.80</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 2,152,028.68</u>	<u>\$ (1,087,083.26)</u>	<u>\$ 1,064,945.42</u>
Fund Balance beginning of year, July 1				\$ 2,152,028.68	
Fund Balance end of year, June 30				<u>\$ 1,064,945.42</u>	



**CAPITAL PROJECTS FUND 44**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through June 30, 2025

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
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	390,000.00	233,615.57	186,672.83	420,288.40
<b>Total Revenues:</b>		<u>\$ 5,468,279.00</u>	<u>\$ 5,157,110.57</u>	<u>\$ 186,672.83</u>	<u>\$ 5,343,783.40</u>
<b>Expenditures:</b>					
<b>Human Services Projects</b>					
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	39,202.14	313,204.66
Construction-CDP Facility	44-5850-580-01	4,861,947.00	459,446.86	2,087,350.68	2,546,797.54
Site Acquisition	44-5850-580-02	50,100.00	50,063.32	-	50,063.32
Site Improvements	44-5850-580-03	90,000.00	-	8,500.00	8,500.00
Contingency	44-5850-990-00	107,732.00	-	-	-
<b>Total Human Services Projects</b>		<u>\$ 5,468,279.00</u>	<u>\$ 812,012.70</u>	<u>\$ 2,135,052.82</u>	<u>\$ 2,947,065.52</u>
<b>Total Expenditures:</b>		<u>\$ 5,468,279.00</u>	<u>\$ 812,012.70</u>	<u>\$ 2,135,052.82</u>	<u>\$ 2,947,065.52</u>
Revenues over (under) expenditures		\$ -	\$ 4,345,097.87	\$ (1,948,379.99)	\$ 2,396,717.88
Other financing sources:					
Operating transfers--in:					
Capital Reserve Fund	44-3981-000-20	\$ -	\$ -	\$ -	\$ -
<b>Total Other financing sources:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 4,345,097.87</u>	<u>\$ (1,948,379.99)</u>	<u>\$ 2,396,717.88</u>
Fund Balance beginning of year, July 1				<u>\$ 4,345,097.87</u>	
Fund Balance end of year, June 30				<u>\$ 2,396,717.88</u>	





DOMESTIC VIOLENCE CENTER

**INDOOR POOL FACILITY FUND 45**

## Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual

From Inception through June 30, 2025

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
Bond Proceeds	45-3920-000-00	\$ 20,000,000.00	\$20,000,000.00	\$ -	\$20,000,000.00
Investment Earnings	45-3831-491-00	1,395,000.00	1,267,077.66	112,009.60	1,379,087.26
<b>Total Revenues:</b>		<u>\$ 21,395,000.00</u>	<u>\$21,267,077.66</u>	<u>\$ 112,009.60</u>	<u>\$21,379,087.26</u>
<b>Expenditures:</b>					
Legal-Closing Costs	45-4199-192-00	\$ 98,619.00	\$ 98,618.72	\$ -	\$ 98,618.72
Architect & Civil Engineering	45-4199-199-00	1,602,488.00	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	1,146,400.00	164,201.78	710,889.56	875,091.34
Technology	45-4199-580-02	223,200.00	-	205,983.60	205,983.60
Contingency	45-4199-990-00	590,918.39	-	-	-
<b>Total Expenditures:</b>		<u>\$ 25,576,308.00</u>	<u>\$21,827,573.30</u>	<u>\$ 2,621,465.65</u>	<u>\$24,449,038.95</u>
Revenues over (under) expenditures		\$ (4,181,308.00)	\$ (560,495.64)	\$ (2,509,456.05)	\$ (3,069,951.69)
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		<u>\$ -</u>	<u>\$ 3,620,812.36</u>	<u>\$ (2,509,456.05)</u>	<u>\$ 1,111,356.31</u>
Fund Balance beginning of year, July 1				<u>\$ 3,620,812.36</u>	
Fund Balance end of year, June 30				<u>\$ 1,111,356.31</u>	





## JACKSON COUNTY AQUATICS CENTER PROJECT

The new aquatic center's amenities include a 6 lane 25-yard competition pool, climbing wall, diving board with diving well, leisure pool including zero depth entry splash pad, vortex therapy pool, kiddie play features such as dumping bucket, spray fountains, water basketball and volleyball. Party room, shower and locker rooms, meeting room space, and a new main entrance lobby for the Jackson County Recreation Center.



**SCHOOL IMPROVEMENT FUND 49**Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through June 30, 2025

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
NC Dept of Transportation	49-3451-230-00	\$ 573,575.00	\$ -	\$ 573,575.00	\$ 573,575.00
NCDPI Needs Based Grant	49-3594-330-00	52,000,000.00	-	-	-
Investment Earnings	49-3831-491-00	75,000.00	66,718.88	9,007.21	75,726.09
<b>Total Revenues:</b>		<u>\$ 52,648,575.00</u>	<u>\$ 66,718.88</u>	<u>\$ 582,582.21</u>	<u>\$ 649,301.09</u>
<b>Expenditures:</b>					
<b>Security Upgrades</b>					
Architect/Civil Engineering	49-5916-199-00	\$ 511,947.00	\$ 467,450.00	\$ 25,547.50	\$ 492,997.50
Testing Services	49-5916-199-02	26,000.00	25,773.25	-	25,773.25
Smoky Mountain High School	49-5916-580-01	2,457,200.00	2,037,876.50	9,250.00	2,047,126.50
Fairview Elementary School	49-5916-580-02	1,879,300.00	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	10,000.00	723.68	-	723.68
<b>Total Security Upgrades</b>		<u>\$ 7,484,447.00</u>	<u>\$ 6,754,509.28</u>	<u>\$ 60,697.50</u>	<u>\$ 6,815,206.78</u>
<b>SMH Athletic Fields</b>					
Construction	49-5917-580-00	\$ 945,295.00	\$ -	\$ 382,031.00	382,031.00
<b>Total SMH Athletic Fields</b>		<u>\$ 945,295.00</u>	<u>\$ -</u>	<u>\$ 382,031.00</u>	<u>\$ 382,031.00</u>
<b>Jackson County Middle School</b>					
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	-	-	-
<b>Total Jackson County Middle School</b>		<u>\$ 60,000,000.00</u>	<u>\$ -</u>	<u>\$ 21,324.20</u>	<u>\$ 21,324.20</u>
<b>Total Expenditures:</b>		<u>\$ 68,429,742.00</u>	<u>\$ 6,754,509.28</u>	<u>\$ 464,052.70</u>	<u>\$ 7,218,561.98</u>
Revenues over (under) expenditures		\$ (15,781,167.00)	\$ (6,687,790.40)	\$ 118,529.51	\$ (6,569,260.89)
<b>Other financing sources:</b>					
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		-	-	-	-
<b>Total Other financing sources:</b>		<u>\$ 15,781,167.00</u>	<u>\$ 7,409,447.00</u>	<u>\$ -</u>	<u>\$ 7,409,447.00</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 721,656.60</u>	<u>\$ 118,529.51</u>	<u>\$ 840,186.11</u>
Fund Balance beginning of year, July 1				<u>\$ 721,656.60</u>	
Fund Balance end of year, June 30				<u>\$ 840,186.11</u>	





# ENTERPRISE FUNDS



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
64-3492-860-09	RENTS-THOMAS VALLEY GROWERS	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT		15,000.00	0.00	0.00	0.00	0.00	0.00	0.00
64-3831-491-00	INVESTMENT EARNINGS	33,000.00	100,000.00	93,003.21	6,996.79	70,000.00	70,000.00	70,000.00
REVENUES		33,000.00	100,000.00	93,003.21	6,996.79	70,000.00	70,000.00	70,000.00
64-3981-000-11	TRANSFER FROM GENERAL FUND	0.00	5,750,000.00	5,750,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00
TRANSFERS FROM OTHER FUNDS		0.00	5,750,000.00	5,750,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00
64-3991-000-00	FUND BALANCE	35,000.00	355,000.00	0.00	355,000.00	0.00	0.00	0.00
FUND BALANCE		35,000.00	355,000.00	0.00	355,000.00	0.00	0.00	0.00
DEPARTMENT TOTAL Revenue		83,000.00	6,205,000.00	5,843,003.21	361,996.79	1,070,000.00	1,070,000.00	1,070,000.00
64-4920-331-00	UTILITIES	1,000.00	4,000.00	-3,894.77	7,894.77	0.00	0.00	0.00
64-4920-351-00	REPAIRS & MAINTENANCE	4,930.00	73,750.00	71,821.24	1.05	40,000.00	40,000.00	40,000.00
64-4920-454-00	INSURANCE	5,000.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
64-4920-540-00	CAPITAL OUTLAY-MOTOR VEHICLE	39,070.00	0.00	0.00	0.00	0.00	0.00	0.00
64-4920-580-03	PROPERTY ACQUISITION	0.00	3,767,000.00	3,766,817.59	182.41	0.00	0.00	0.00
64-4920-580-04	FAIRGROUND DEVELOPMENT	0.00	2,029,000.00	716,394.86	708,843.14	1,000,000.00	1,000,000.00	1,000,000.00
64-4920-699-00	CONTRACTED SERVICES	0.00	321,250.00	46,768.00	274,482.00	20,000.00	20,000.00	20,000.00
ECONOMIC DEVELOPMENT		50,000.00	6,205,000.00	4,607,906.92	991,403.37	1,070,000.00	1,070,000.00	1,070,000.00
64-7130-468-00	DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEWER		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64-9930-000-00	DESIGNATED FUTURE APPROPRIAT	33,000.00	0.00	0.00	0.00	0.00	0.00	0.00
DESIGNATED FUTURE APPROPRIATIONS		33,000.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT TOTAL Expense		-83,000.00	-6,205,000.0	-4,607,906.9	991,403.37	-1,070,000.0	-1,070,000.0	-1,070,000.00
FUND TOTAL ECONOMIC DEVELOPMENT FUND		0.00	0.00	1,235,096.29	1,353,400.16	0.00	0.00	0.00



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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65-3472-410-00	NC SOLID WASTE DISPOSAL	3,056,472.00	3,192,719.61	2,969,713.08	223,006.53	3,232,975.00	3,232,975.00	3,232,975.00
65-3472-410-02	SOLID WASTE FEES-PRIOR YR	85,000.00	80,000.00	57,607.36	22,392.64	75,000.00	75,000.00	75,000.00
65-3472-410-03	C&D TIPPING FEES	700,000.00	750,000.00	780,270.74	-30,270.74	725,000.00	725,000.00	725,000.00
65-3472-410-04	MSW TIPPING FEE	906,000.00	900,000.00	930,434.24	-30,434.24	980,000.00	980,000.00	980,000.00
65-3472-410-05	PRIVATE HAULER PERMIT FEES	3,450.00	4,050.00	4,050.00	0.00	3,450.00	3,450.00	3,450.00
65-3472-410-06	LCID TIPPING FEES	65,000.00	77,000.00	79,903.00	-2,903.00	70,000.00	70,000.00	70,000.00
65-3472-410-07	C&D TIPPING FEE-CASHIERS	75,000.00	76,000.00	80,446.30	-4,446.30	80,500.00	80,500.00	80,500.00
65-3472-410-08	MSW TIPPING FEE-CASHIERS	0.00	0.00	7.92	-7.92	0.00	0.00	0.00
65-3472-410-09	NC SOLID WASTE DISPOSAL TAX	42,000.00	45,000.00	32,715.85	12,284.15	46,000.00	46,000.00	46,000.00
65-3472-420-00	SCRAP TIRE DISPOSAL TAX	75,000.00	81,000.00	49,397.25	31,602.75	80,000.00	80,000.00	80,000.00
65-3472-420-01	WHITE GOODS DISPOSAL TAX	20,000.00	22,000.00	17,100.25	4,899.75	24,000.00	24,000.00	24,000.00
65-3472-420-02	ST. OF NC COMPOSTING GRANT	23,800.00	0.00	0.00	0.00	0.00	0.00	0.00
65-3472-420-04	ELECTRONICS DISPOSAL TAX	4,000.00	3,500.00	6,122.16	-2,622.16	3,500.00	3,500.00	3,500.00
65-3472-420-06	SCRAP TIRE GRANT	1,321.00	1,500.00	2,029.23	-529.23	2,000.00	2,000.00	2,000.00
65-3472-491-00	INVESTMENT EARNINGS	325.00	0.00	363.66	-363.66	250.00	727.00	727.00
65-3472-494-01	LANDFILL INTEREST	24,000.00	23,000.00	20,657.81	2,342.19	22,000.00	22,000.00	22,000.00
65-3472-530-01	SALE OF MULCH	8,000.00	6,000.00	13,122.90	-7,122.90	6,000.00	6,000.00	6,000.00
65-3472-530-02	SALE OF RECYCLED MATERIALS	104,150.00	151,000.00	150,686.83	313.17	137,000.00	137,000.00	137,000.00
65-3472-530-03	SALE OF RECYCLED METAL	125,000.00	125,000.00	101,728.48	23,271.52	120,000.00	120,000.00	120,000.00
65-3472-530-05	SALE OF COMPOST BINS	4,500.00	9,000.00	8,649.82	350.18	5,000.00	6,000.00	6,000.00
<b>REVENUES</b>		<b>5,323,018.00</b>	<b>5,546,769.61</b>	<b>5,305,006.88</b>	<b>241,762.73</b>	<b>5,612,675.00</b>	<b>5,614,152.00</b>	<b>5,614,152.00</b>
<b>DEPARTMENT TOTAL Revenue</b>		<b>5,323,018.00</b>	<b>5,546,769.61</b>	<b>5,305,006.88</b>	<b>241,762.73</b>	<b>5,612,675.00</b>	<b>5,614,152.00</b>	<b>5,614,152.00</b>
65-4720-121-00	SALARIES & WAGES	363,466.00	396,148.00	395,006.26	1,141.74	411,520.00	411,519.00	411,519.00
65-4720-121-02	SALARIES & WAGES-OVERTIME	1,000.00	1,000.00	73.84	926.16	1,000.00	1,000.00	1,000.00
65-4720-126-00	PART-TIME WAGES	7,000.00	8,000.00	7,712.32	287.68	18,000.00	18,000.00	18,000.00
65-4720-181-00	SOCIAL SECURITY CONTRIBUTION	22,539.00	24,561.18	24,503.75	57.43	26,754.00	26,692.00	26,692.00
65-4720-182-00	RETIREMENT EXPENSE	47,346.00	54,113.82	53,925.22	188.60	58,902.00	61,995.00	61,995.00
65-4720-183-00	HOSPITALIZATION INSURANCE	100,120.00	112,338.10	112,334.46	3.64	133,343.00	133,343.00	133,343.00
65-4720-183-01	RETIREE INSURANCE	17,836.92	23,783.00	23,783.00	0.00	24,000.00	24,000.00	24,000.00
65-4720-185-00	UNEMPLOYMENT INSURANCE	2,642.00	3,057.45	3,056.12	1.33	2,804.00	2,198.00	2,198.00
65-4720-186-00	WORKMAN'S COMPENSATION	10,341.00	9,483.68	9,483.68	0.00	10,000.00	9,067.00	9,067.00
65-4720-187-00	MEDICARE TAX	5,880.00	5,744.15	5,730.78	13.37	6,257.00	6,243.00	6,243.00
65-4720-213-00	UNIFORMS	4,300.00	4,250.00	4,247.31	0.00	4,500.00	4,500.00	4,500.00
65-4720-250-00	VEHICLE SUPPLIES	33,000.00	24,000.00	23,962.71	37.29	18,000.00	18,000.00	18,000.00
65-4720-260-00	OFFICE SUPPLIES AND MATERIAL	9,250.00	10,815.00	10,811.09	3.91	10,000.00	10,000.00	10,000.00
65-4720-260-01	LITTER CAMPAIGN	3,000.00	900.00	801.36	98.64	2,500.00	2,500.00	2,500.00
65-4720-260-02	BACKYARD COMPOSTING	0.00	10,000.00	9,969.12	30.88	10,000.00	10,000.00	10,000.00
65-4720-311-00	TRAVEL	1,150.00	1,000.00	0.00	1,000.00	2,000.00	2,000.00	2,000.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

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65-4720-321-00	TELEPHONE	18,000.00	24,126.00	24,125.17	0.83	20,000.00	20,000.00	20,000.00
65-4720-325-00	POSTAGE	9,200.00	6,500.00	6,185.91	314.09	8,800.00	8,800.00	8,800.00
65-4720-331-00	UTILITIES	40,000.00	40,826.00	40,825.93	0.07	48,000.00	48,000.00	48,000.00
65-4720-340-00	CLOSURE & POST-CLOSURE COST	44,151.08	30,600.00	30,536.10	63.90	50,000.00	50,000.00	50,000.00
65-4720-340-01	NCDENR PERMIT FEES	3,375.00	3,875.00	2,875.00	1,000.00	3,875.00	3,875.00	3,875.00
65-4720-352-00	REPAIRS & MAINT EQUIPMENT	20,960.00	124,500.00	119,962.94	5.99	70,000.00	70,000.00	70,000.00
65-4720-353-00	REPAIRS & MAINTENANCE-FACILI	30,000.00	35,000.00	19,885.03	11,614.97	35,000.00	35,000.00	35,000.00
65-4720-393-00	CONTRACTED SERVICES	15,000.00	23,500.00	23,222.21	277.79	32,000.00	32,000.00	32,000.00
65-4720-393-04	CONTRACTED SERV/BRUSH GRINDI	45,000.00	48,816.00	48,815.75	0.25	55,000.00	55,000.00	55,000.00
65-4720-395-00	OPERATOR CERTIFICATION	1,500.00	1,500.00	525.00	975.00	2,000.00	2,000.00	2,000.00
65-4720-439-00	EQUIPMENT LEASE	43,783.00	38,706.00	31,861.27	6,844.73	96,000.00	96,000.00	96,000.00
65-4720-440-02	TIRE DISPOSAL COST	154,496.00	158,761.00	158,760.87	0.13	155,000.00	155,000.00	155,000.00
65-4720-440-03	ELECTRONIC RECYCLING COST	3,000.00	3,500.00	3,499.96	0.04	7,500.00	7,500.00	7,500.00
65-4720-452-00	INSURANCE-VEHICLE	4,500.00	4,500.00	4,500.00	0.00	4,500.00	4,500.00	4,500.00
65-4720-454-00	INSURANCE-PROFESSIONAL LIABI	2,500.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
65-4720-550-00	CAPITAL OUTLAY-EQUIPMENT	59,300.00	0.00	0.00	0.00	187,400.00	187,400.00	187,400.00
65-4720-580-03	SCALES REPAIRS	8,000.00	4,900.00	4,898.75	1.25	8,000.00	8,000.00	8,000.00
65-4720-699-03	RECYCLING TRANSPORT FEES	127,000.00	128,700.00	128,700.00	0.00	150,000.00	150,000.00	150,000.00
<b>TRANSFER STATION</b>		<b>1,258,636.00</b>	<b>1,370,004.38</b>	<b>1,337,080.91</b>	<b>24,889.71</b>	<b>1,675,155.00</b>	<b>1,676,632.00</b>	<b>1,676,632.00</b>
65-4721-260-00	OFFICE SUPPLIES AND MATERIAL	0.00	1,000.00	239.95	760.05	1,000.00	1,000.00	1,000.00
65-4721-353-00	REPAIRS & MAINT FACILITIES	9,450.00	10,000.00	8,421.93	944.73	15,000.00	15,000.00	15,000.00
65-4721-411-00	GLENVILLE SRC LEASE	12,000.00	12,000.00	12,000.00	0.00	12,000.00	12,000.00	12,000.00
65-4721-411-02	TUCKASEGEE LEASE	3,000.00	3,100.00	2,315.44	784.56	3,500.00	3,500.00	3,500.00
65-4721-430-00	GDS EQUIPMENT LEASE	98,000.00	98,000.00	97,896.00	104.00	98,000.00	98,000.00	98,000.00
65-4721-550-01	CAPITAL IMPROVEMENTS-SRC	0.00	1,600.00	1,552.32	47.68	20,000.00	20,000.00	20,000.00
65-4721-699-00	GDS SERVICE CONTRACT	1,257,700.00	1,283,000.00	1,282,734.48	265.52	1,260,000.00	1,260,000.00	1,260,000.00
65-4721-699-02	MSW TIPPING FEES	1,146,300.00	1,428,345.00	1,428,344.57	0.43	1,338,750.00	1,338,750.00	1,338,750.00
65-4721-699-03	MSW TRANSPORT FEES	1,161,240.00	1,025,000.00	941,105.00	83,895.00	1,025,000.00	1,025,000.00	1,025,000.00
65-4721-699-04	CONTRACTED SERVICE-TOILETS	11,000.00	10,080.00	10,080.00	0.00	10,500.00	10,500.00	10,500.00
65-4721-699-06	MISC CONTRACTED SERVICES	3,000.00	3,000.00	987.97	2,012.03	3,000.00	3,000.00	3,000.00
<b>SRC OPERATIONS</b>		<b>3,701,690.00</b>	<b>3,875,125.00</b>	<b>3,785,677.66</b>	<b>88,814.00</b>	<b>3,786,750.00</b>	<b>3,786,750.00</b>	<b>3,786,750.00</b>
65-4722-595-00	LANDFILL GAS MONITORING	19,910.00	75,430.00	22,179.13	0.00	22,900.00	22,900.00	22,900.00
65-4722-595-01	WATER QUALITY MONITORING	100,230.00	82,520.00	82,478.17	0.00	87,870.00	87,870.00	87,870.00
<b>DILLSBORO LANDFILL MONITORING</b>		<b>120,140.00</b>	<b>157,950.00</b>	<b>104,657.30</b>	<b>0.00</b>	<b>110,770.00</b>	<b>110,770.00</b>	<b>110,770.00</b>
65-4724-399-01	CONSULTING & ENGINEERING FEE	1,000.00	25,000.00	6,928.50	18,071.50	40,000.00	40,000.00	40,000.00





COUNTY OF JACKSON  
FY 2025-2026 APPROVED BUDGET  
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MISC SOLID WASTE MANAGEMENT TASKS		1,000.00	25,000.00	6,928.50	18,071.50	40,000.00	40,000.00	40,000.00
65-7130-468-00	DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEWER		0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-9100-710-00	PRINCIPAL PAYMENT	234,601.00	117,300.22	0.00	117,300.22	0.00	0.00	0.00
65-9100-710-01	INTEREST PAYMENTS	6,951.00	1,390.01	1,390.01	0.00	0.00	0.00	0.00
EXPENDITURES		241,552.00	118,690.23	1,390.01	117,300.22	0.00	0.00	0.00
DEPARTMENT TOTAL Expense		-5,323,018.0	-5,546,769.6	-5,235,734.3	249,075.43	-5,612,675.0	-5,614,152.0	-5,614,152.00
FUND TOTAL SOLID WASTE ENTERPRISE		0.00	0.00	69,272.50	490,838.16	0.00	0.00	0.00
REPORT TOTAL		0.00	0.00	69,272.50	490,838.16	0.00	0.00	0.00
*****		*****	*****	*****	*****	*****	*****	*****

# Jackson County Green Energy Park

## *Stewardship:*

We will continue to monitor and support the landfill mechanics and operations as technicians as we currently do. We will also seek to promote and give lectures nationally or beyond to share the uniqueness of our site and promote Jackson County's vision.

## *Creative Resource:*

The park has and always will serve as a maker's space where regional artists can rent studio time to conduct their creative practice and hone their careers as professional craft artists. We currently have 12 artists who live near the park to use our space as their studio and live solely from this creative practice or business. Many of these artists are internationally known and are leaders in the traditional crafts we promote. Some even have appeared in Netflix TV programs for their art. This renter-ship studio program currently makes up most of the fiscal return for the park and plays a key role in our international recognition.

## *Community Engagement:*

The Park has a large community support program that plays an important role in regional education and cultural engagement.

The arts programs in kindergarten through community college education have the lowest support in terms of budgets and importance. Yet when we celebrate or promote Appalachian culture, the arts are usually front and center, and yet, how do future generations of youth gain the knowledge and access to these important definitions of who we are as a people? Our on-campus tours and mobile glass-blowing and blacksmithing units deliver Art & crafts programming to many of the K-12 & Community colleges programs in the region. Inspiring young minds with hands-on traditional crafts, which are not typically accessible in standard school programs, is an unconventional strength our project provides to our community. We conduct around 15 on-campus tours for a myriad of community groups such as the Jackson County and surrounding county public schools, the Boys and Girls Club, WCU, SCC, Shephard Center, and several regional early college programs. Our off-campus mobile unit conducts around 12-15 demonstration events throughout the year as well both paid and pro bono. We hold our annual Youth Arts Festival for the public and have started the Dillsboro Maker's Market, which is held every 3rd Saturday, March through November, to support Dillsboro, local artists, and to establish relationships with artists who might teach the park's future expanded educational programs.

## Mobile Glass/Blacksmithing Units





# JCGEP FIRST SATURDAY CLASSES

LOW COST- CREATIVE EXPERIENCES!

GLASSBLOWING  
MAKE A CUP  
CLASS  
INSTRUCTED BY  
ROBERT BURCH

BASIC OF  
BLACKSMITHING  
INSTRUCTED BY  
JESSE BOLDING

LAMPWORKING  
BASICS  
INSTRUCTED BY  
JULIE BOISSEAU-  
CRAIG

*this saturday  
May 31st*

DON'T MISS OUT! SIGN UP TODAY:  
Call: 828-631-0271 for Info.



New Multi-Use Classroom



Youth Arts Festival

10AM-3PM THIS SAT.  
COME HAVE  
A LOOK!

A close-up of a person's face, with only their eyes and part of their nose visible. The face is partially obscured by a torn paper effect, with the top part of the face being yellow and the bottom part being white.

**DILLSBORO** maker's  
market



Dillsboro Maker's Market-Every Third Saturday March-Nov.



**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
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66-3472-330-00	GENERAL FUND CONTRIBUTION	296,400.00	309,132.53	309,132.53	0.00	451,237.00	335,581.00	335,581.00
<b>REVENUES</b>		<b>296,400.00</b>	<b>309,132.53</b>	<b>309,132.53</b>	<b>0.00</b>	<b>451,237.00</b>	<b>335,581.00</b>	<b>335,581.00</b>
66-3831-491-00	INVESTMENT EARNINGS	8,000.00	7,000.00	6,414.28	585.72	8,000.00	8,000.00	8,000.00
<b>REVENUES</b>		<b>8,000.00</b>	<b>7,000.00</b>	<b>6,414.28</b>	<b>585.72</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>8,000.00</b>
66-3834-410-00	RENTS	18,000.00	23,000.00	23,244.17	-244.17	18,000.00	20,000.00	20,000.00
66-3834-530-02	GALLERY COMMISSION	2,000.00	2,500.00	2,112.00	388.00	2,000.00	2,000.00	2,000.00
66-3834-840-00	DONATIONS	1,116.00	4,015.00	4,632.22	-617.22	1,000.00	1,574.00	1,574.00
66-3834-890-01	REGISTRATION FEES	15,000.00	15,000.00	10,516.73	4,483.27	83,000.00	73,950.00	73,950.00
66-3834-890-02	EVENT FEES	0.00	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00
66-3834-890-03	MAKERS MARKET FEES	0.00	0.00	0.00	0.00	7,500.00	7,500.00	7,500.00
<b>RENTS</b>		<b>36,116.00</b>	<b>44,515.00</b>	<b>40,505.12</b>	<b>4,009.88</b>	<b>117,500.00</b>	<b>111,024.00</b>	<b>111,024.00</b>
<b>DEPARTMENT TOTAL Revenue</b>		<b>340,516.00</b>	<b>360,647.53</b>	<b>356,051.93</b>	<b>4,595.60</b>	<b>576,737.00</b>	<b>454,605.00</b>	<b>454,605.00</b>
66-4723-121-00	SALARIES & WAGES	154,376.00	151,063.00	145,545.78	5,517.22	157,656.00	157,657.00	157,657.00
66-4723-126-00	PART TIME SALARIES & WAGES	0.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00	6,000.00
66-4723-181-00	SOCIAL SECURITY CONTRIBUTION	11,543.00	9,365.91	8,976.14	389.77	9,366.00	9,775.00	9,775.00
66-4723-182-00	RETIREMENT EXPENSE	24,036.00	20,635.21	19,804.37	830.84	20,635.00	22,703.00	22,703.00
66-4723-183-00	HOSPITALIZATION INSURANCE	29,280.00	44,796.00	41,104.84	3,691.16	44,796.00	44,796.00	44,796.00
66-4723-183-01	RETIREE INSURANCE	0.00	0.00	0.00	0.00	9,000.00	9,000.00	9,000.00
66-4723-185-00	UNEMPLOYMENT INSURANCE	592.00	942.00	928.37	13.63	942.00	942.00	942.00
66-4723-186-00	WORKMAN'S COMPENSATION	2,640.00	2,451.74	2,451.74	0.00	2,452.00	2,471.00	2,471.00
66-4723-187-00	MEDICARE TAX	2,699.00	2,190.41	2,099.34	91.07	2,190.00	2,286.00	2,286.00
66-4723-260-00	OFFICE SUPPLIES	11,664.00	6,100.00	5,619.81	480.19	6,100.00	6,100.00	6,100.00
66-4723-260-01	GLASS SUPPLIES	13,000.00	24,000.00	21,040.42	2,959.58	24,000.00	24,000.00	24,000.00
66-4723-260-03	BLACKSMITH SUPPLIES	4,600.00	4,051.00	4,050.18	0.82	4,000.00	3,500.00	3,500.00
66-4723-260-05	EDUCATIONAL MATERIALS	0.00	0.00	0.00	0.00	10,000.00	8,000.00	8,000.00
66-4723-311-00	TRAVEL	1,000.00	2,000.00	1,586.96	413.04	2,000.00	2,000.00	2,000.00
66-4723-321-00	TELEPHONE	2,500.00	3,691.00	3,690.57	0.43	2,500.00	2,500.00	2,500.00
66-4723-325-00	POSTAGE	250.00	150.00	11.55	138.45	150.00	150.00	150.00
66-4723-331-00	UTILITIES	13,000.00	15,188.26	13,908.39	1,279.87	18,000.00	18,000.00	18,000.00
66-4723-340-00	ADVERTISING & PRINTING	5,721.00	6,000.00	3,269.58	2,730.42	6,000.00	6,000.00	6,000.00
66-4723-351-00	REPAIRS & MAINT-BUILDING	7,000.00	4,195.00	4,191.13	3.87	25,000.00	25,000.00	25,000.00
66-4723-352-00	REPAIRS & MAINT EQUIPMENT	0.00	30.00	27.48	2.52	0.00	0.00	0.00
66-4723-352-01	REPAIRS & MAINT GAS SYSTEM	3,613.00	4,040.00	4,038.29	1.71	3,500.00	3,500.00	3,500.00
66-4723-352-02	REPAIRS & MAINT-GLASS SHOP	12,000.00	7,625.00	7,624.64	0.36	7,000.00	7,000.00	7,000.00





**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
66-4723-352-03	REPAIRS & MAINT-METAL SHOP	5,350.00	3,665.00	3,662.47	2.53	2,850.00	2,850.00	2,850.00
66-4723-352-04	REPAIRS & MAINT-KILNS	2,000.00	2,000.00	681.18	1,318.82	2,000.00	2,000.00	2,000.00
66-4723-353-00	REPAIRS & MAINT-VEHICLES	800.00	1,100.00	52.73	1,047.27	1,100.00	1,100.00	1,100.00
66-4723-393-00	CONTRACTED SERVICES-GAS	4,194.00	5,000.00	2,390.33	2,609.67	5,000.00	5,000.00	5,000.00
66-4723-399-00	CONTRACTED SERVICES	13,598.00	18,568.00	10,520.73	8,047.27	9,500.00	9,500.00	9,500.00
66-4723-399-05	SPECIAL EVENTS	9,000.00	7,800.00	7,442.59	357.41	9,000.00	7,800.00	7,800.00
66-4723-399-06	REGISTRATION EDUCATIONAL SER	0.00	0.00	0.00	0.00	41,500.00	36,975.00	36,975.00
66-4723-413-00	MAKERS MARKET RENT	0.00	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
66-4723-491-00	DUES & SUBSCRIPTIONS	450.00	2,500.00	2,161.97	338.03	2,500.00	2,500.00	2,500.00
66-4723-550-00	CAPITAL OUTLAY-EQUIPMENT	5,610.00	5,500.00	4,375.65	1,124.35	139,500.00	23,000.00	23,000.00
GREEN ENERGY PARK		340,516.00	360,647.53	321,257.23	39,390.30	576,737.00	454,605.00	454,605.00
66-7130-468-00	DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEWER		0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT TOTAL Expense		-340,516.00	-360,647.53	-321,257.23	39,390.30	-576,737.00	-454,605.00	-454,605.00
FUND TOTAL GREEN ENERGY PARK		0.00	0.00	34,794.70	43,985.90	0.00	0.00	0.00
REPORT TOTAL		0.00	0.00	34,794.70	43,985.90	0.00	0.00	0.00
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**COUNTY OF JACKSON**  
**FY 2025-2026 APPROVED BUDGET**  
**Report dates 07/01/2024 - thru - 06/30/2025**

Account Number	Description	Last Year Budget 07/01/2023 06/30/2024	Current Year Budget 07/01/2024 06/30/2025	Actual YTD 07/01/2024 06/30/2025	Remaining Budget 07/01/2024 06/30/2025	Department Request 07/01/2025 06/30/2026	Admin Recommended 07/01/2025 06/30/2026	Board Approved 07/01/2025 06/30/2026
78-3453-230-00	NC DOT DIV OF AVIATION	108,623.00	155,534.00	0.00	155,534.00	150,000.00	150,000.00	150,000.00
78-3453-510-00	FUEL SALES	30,000.00	40,000.00	40,713.65	-713.65	40,000.00	40,000.00	40,000.00
78-3453-530-00	US CELLUAR	6,258.00	6,258.00	8,173.67	-1,915.67	6,258.00	6,258.00	6,258.00
78-3453-530-01	T-MOBILE	19,535.00	19,535.00	22,643.25	-3,108.25	19,535.00	19,535.00	19,535.00
78-3453-530-02	SKYFI	8,000.00	8,000.00	3,510.00	4,490.00	8,000.00	8,000.00	8,000.00
78-3453-530-03	WCQS LEASE	2.00	2.00	1.00	1.00	2.00	2.00	2.00
78-3453-840-00	DONATIONS	0.00	0.00	250.00	-250.00	0.00	0.00	0.00
78-3453-860-00	HANGAR/TIE DOWN RENTALS	25,000.00	25,000.00	22,633.98	2,366.02	25,000.00	25,000.00	25,000.00
78-3453-890-00	MISCELLANEOUS	0.00	0.00	-200.00	200.00	0.00	0.00	0.00
<b>REVENUES</b>		<b>197,418.00</b>	<b>254,329.00</b>	<b>97,725.55</b>	<b>156,603.45</b>	<b>248,795.00</b>	<b>248,795.00</b>	<b>248,795.00</b>
78-3831-491-00	INVESTMENT EARNINGS	5,000.00	7,000.00	6,414.28	585.72	7,000.00	7,000.00	7,000.00
<b>REVENUES</b>		<b>5,000.00</b>	<b>7,000.00</b>	<b>6,414.28</b>	<b>585.72</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>7,000.00</b>
78-3981-000-11	TRANSFER FROM GENERAL FUND	31,000.00	71,000.00	71,000.00	0.00	31,000.00	31,000.00	31,000.00
<b>TRANSFERS FROM OTHER FUNDS</b>		<b>31,000.00</b>	<b>71,000.00</b>	<b>71,000.00</b>	<b>0.00</b>	<b>31,000.00</b>	<b>31,000.00</b>	<b>31,000.00</b>
<b>DEPARTMENT TOTAL Revenue</b>		<b>233,418.00</b>	<b>332,329.00</b>	<b>175,139.83</b>	<b>157,189.17</b>	<b>286,795.00</b>	<b>286,795.00</b>	<b>286,795.00</b>
78-4530-190-00	COUNTY ADM SERVICES	14,000.00	14,000.00	0.00	14,000.00	14,000.00	14,000.00	14,000.00
78-4530-192-00	LEGAL	2,000.00	5,650.00	5,602.50	47.50	2,000.00	2,000.00	2,000.00
78-4530-199-00	PROFESSIONAL SERVICES	8,000.00	10,990.00	8,840.00	2,150.00	12,000.00	12,000.00	12,000.00
78-4530-260-00	OFFICE SUPPLIES AND MATERIAL	1,500.00	2,125.00	2,124.49	0.51	2,000.00	2,000.00	2,000.00
78-4530-299-00	MISCELLANEOUS	1,500.00	1,500.00	255.00	1,245.00	1,500.00	1,500.00	1,500.00
78-4530-311-00	TRAVEL	3,000.00	4,500.00	4,492.19	7.81	3,000.00	3,000.00	3,000.00
78-4530-321-00	TELEPHONE	2,700.00	4,360.00	4,358.25	1.75	3,800.00	3,800.00	3,800.00
78-4530-325-00	POSTAGE	100.00	100.00	0.00	100.00	100.00	100.00	100.00
78-4530-330-00	UTILITIES	3,500.00	3,510.00	3,509.14	0.86	4,000.00	4,000.00	4,000.00
78-4530-332-00	FUEL PURCHASES	37,500.00	40,000.00	28,678.02	11,321.98	40,000.00	40,000.00	40,000.00
78-4530-351-00	REPAIRS	10,000.00	10,000.00	775.00	9,225.00	10,000.00	10,000.00	10,000.00
78-4530-359-00	MAINTENANCE/GROUNDS MAINT	10,000.00	15,000.00	14,714.27	285.73	15,000.00	15,000.00	15,000.00
78-4530-370-00	ADVERTISING & PROMOTION	1,000.00	1,000.00	68.40	931.60	1,000.00	1,000.00	1,000.00
78-4530-451-00	INSURANCE	17,400.00	18,609.00	18,608.62	0.38	12,000.00	12,000.00	12,000.00
78-4530-550-00	CAPITAL OUTLAY-EQUIPMENT	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
78-4530-699-00	CONTRACTED SERVICES	11,595.00	91,605.00	91,508.22	96.78	165,395.00	165,395.00	165,395.00
78-4530-699-01	ACCESS DRIVE IMPROVEMENT DES	57,330.00	0.00	0.00	0.00	0.00	0.00	0.00
78-4530-699-02	NEW TERMINAL BUILDING DESIGN	51,293.00	0.00	0.00	0.00	0.00	0.00	0.00
78-4530-990-22	ACCESS DRIVE IMPROVEMENT CONS	0.00	54,086.00	0.00	54,086.00	0.00	0.00	0.00



COUNTY OF JACKSON  
FY 2025-2026 APPROVED BUDGET  
Report dates 07/01/2024 - thru - 06/30/2025

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78-4530-990-23	OBSTRUCTION LIGHT REHABILITA	0.00	54,294.00	0.00	54,294.00	0.00	0.00	0.00
EXPENDITURES		233,418.00	332,329.00	183,534.10	148,794.90	286,795.00	286,795.00	286,795.00
DEPARTMENT TOTAL Expense		-233,418.00	-332,329.00	-183,534.10	148,794.90	-286,795.00	-286,795.00	-286,795.00
FUND TOTAL AIRPORT AUTHORITY AGENCY		0.00	0.00	-8,394.27	305,984.07	0.00	0.00	0.00
REPORT TOTAL		0.00	0.00	-8,394.27	305,984.07	0.00	0.00	0.00
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