

# TOWN OF SYLVA

*NORTH CAROLINA*



## ANNUAL BUDGET FISCAL YEARS 2025-2026

May 8, 2025

Paige R. Dowling  
Town Manager/Budget Officer

Lynn A. Bryant  
Finance Officer

# **Town of Sylva**

## **North Carolina**

### **Fiscal Year 2025-2026**

### **Annual Budget**

Johnny Phillips, Mayor

Mary Gelbaugh, Mayor Pro Tem

Jon Brown

Blitz Estridge

Brad Waldrop

Joseph Waldrum

Paige Roberson Dowling  
Town Manager/Budget Officer

Lynn Allen Bryant  
Finance Officer



## ***Budget Message***

May 8, 2025

Honorable Mayor Phillips and Sylva Town Commissioners:

Enclosed please find for your consideration the proposed budget for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026. The budget has been prepared in accordance with the North Carolina Fiscal Control Act as required by NC General Statute 159-11.

The proposed Fiscal Year 2025-2026 budget is prepared without a tax rate increase. This proposed budget is balanced with a tax rate of \$0.45 cents per \$100 of property valuation. One cent on Sylva's tax rate currently generates \$52,266.80. Including ad valorem and motor vehicle values, in the proposed upcoming budget, one cent will increase the value of a penny to \$60,715.29. This budget does include fee increases in the General Fund. This budget was built to address current needs along with strategic planning, which will put Sylva in a position for future growth and improvements.

The Town's proposed General Fund budget totals \$7,596,527. This is an increase of \$1,627,308 or 27 percent from the original Fiscal Year 2024-2025 budget, which totaled \$5,969,219. (This figure includes grants and other proceeds.) While general operating expenses have increased in all departments, this increase is attributed to the property tax revaluation, adding the community care social work position in the Police Department, adding two fire fighters funded by Jackson County, prefunding post-employment benefits, and large capital purchases. The proposed budget includes a commercial pumper fire truck, two patrol vehicles, a garbage truck, leaf vacuum, and snowplow. Not including grants and other proceeds, the General Government budget totals \$5,261,402, which is an increase of \$872,547 or 19.88 percent from the FY 2024-2025 General Government budget.

The economic outlook is uncertain. The labor market is strong, but inflationary pressures, interest rate volatility, and changing consumer sentiment have created a complex fiscal environment. These economic conditions not only impact household budgets, but also municipal revenues, especially those tied to consumer spending, property values, and intergovernmental support. Shifts in trade policy and potential impacts of tariffs are concerning because widespread impacts are unknown. Sales tax collections statewide are at a historical low and remain unpredictable because slowing economic growth is combined with rising prices. We have taken a conservative approach to revenue projections, accounting for slowing revenue growth and economic uncertainty.

This proposed budget maintains the Town's capital replacement schedule. Post-employment benefit contributions are funded at the recommended level. The Town Board recognizes that employees are

the organization's strongest asset and are essential to providing high-quality services to citizens. A pay and classification plan was adopted in 2022. The proposed budget includes a 3 percent cost of living adjustment for all employees and a merit increase of up to 2 percent for full-time employees based on performance. With the approval of this budget, the Town employees will be able to continue the Town's tradition of providing high quality, efficient services, while maintaining a small-town atmosphere.

This budget provides essential services, invests in community and environmental resilience, makes strategic investments in infrastructure, and maintains our commitment to fiscal responsibility. Specific highlights of the proposed budget are discussed in detail on the following pages.

### **Effects of the 2025 Revaluation**

Since 2021, Sylva's tax base has grown 0.18 percent compared to the prior revaluation of 1.56 percent, but the tax base decreased 2.73 percent in 2024. Since the last revaluation, the economy suffered and rebounded from the Covid-19 pandemic, housing prices increased significantly due to housing market shortages, Sylva's commercial corridor drastically decreased due to right-of-way acquisition for the NC 107/R-5600 project, and several state revenues have declined. Limited or negative growth between the 2021 and 2025 appraisal is concerning because it will not compensate for year over year cost increases. During this revaluation, the town must maintain the current tax rate due to such a limited amount of growth (0.18 percent), minimal new construction, and because we do not anticipate full commercial redevelopment along NC 107 until after road construction is completed.

Tax valuations within city limits are expected to increase 28.03 percent, but the average Jackson County valuations increased 75.07 percent. Sylva's current total property value including motor vehicles is \$522,668,061. The 2025 revaluation produced an estimated tax base of \$607,153,003 allowing for estimated appeals. This is an increase of 84,484,942 from our current fiscal year value. Although the value has increased, there is limited or negative annual growth. This value allows for appeals. In accordance with N.C.G.S. 159-11, using a 0.18 percent growth rate to the revaluation tax base, a tax rate of 0.402 cents per \$100 of property valuation is needed to be revenue neutral. The revenue neutral tax rate is used for comparison purposes. The revenue neutral tax rate is a comparison of the rate that would produce revaluation revenues that equal revenues in the current budget. The revenue neutral tax rate does not consider whether the levy was sufficient to satisfy the budget needs for the current fiscal year. In Sylva's case, a revenue neutral tax rate would require us to appropriate a significant amount from fund balance to balance the budget.

## Major Budget Issues

This Budget was developed with the vision as established by the Sylva Town Board of Commissioners to:

*Provide efficient, high-quality services, while fostering diversity, communication, and partnerships by proactively planning for the future.*

### Town Board Priorities

Many long-term needs and priorities of the Board have recently been completed with the infusion of federal funds and state grants. The Board leveraged funding from the American Rescue Plan with other grant and funding sources to complete the Bridge Park stormwater project and public restroom downtown. The Town of Sylva received state funding for capital improvements and playground equipment for Bryson Park. Bryson Park repairs are nearing completion. Poteet Park restrooms will be redone this year but as a separate project, and therefore, are not included in the upcoming budget. The Board's priorities look different than in years past since many long-desired projects have been completed or are nearing completion.

The Sylva Town Board conducted a budget workshop on February 13, 2025, and departmental requests were also due February 13, 2025. During the budget planning workshop, the Town Board and staff listed key budget needs and wants that would achieve the Town's vision. There were multiple imperative needs and quite a few items on the Board's wish list to improve the Town. The Board's top priorities included sidewalk repairs, funding the Community Care social worker for the Police Department as a full-time position, remodeling the restroom at Poteet Park, and a skatepark. A downtown police officer, crosswalk improvements, and repairs to pavers on Mill Street were additional areas highlighted by the Board.

Due to the size of the Town of Sylva's budget and limited resources, we are unable to fund many of these priorities in the upcoming budget. Many requests were cut to keep increases to a minimum. The proposed budget will meet current operating needs.

### Solutions

This budget provides funding for Sylva's imperative needs. Other needs and wish list items will be funded in the future as funds are available.

The following priorities funded in this version of the budget include:

1. Post-Employment:

A significant financial need for the past couple of years has been funding post-retirement benefits at the recommended level. The contribution to separation allowance will be \$50,000. OPEB is funded sufficiently at this time, therefore, a contribution is not included in the upcoming budget. The Town will need to adjust this in the future as conditions change. These costs must be funded at a level that will allow the Town to meet the financial obligations of the aging workforce. Currently four retirees receive OPEB benefits and two retirees receive a separation allowance. In fiscal year 2025-2026, one additional employee will be eligible for retirement.

2. Additional Personnel:

- Transitioning the Community Care Social Worker to a full-time employee in the Police Department was among the Board's top budget priorities. This position will cost \$87,000, including benefits. Dogwood Health funded a three-year grant through Western Carolina University to place a social worker in the Police Department to integrate aspects of social work into law enforcement. The grant is expiring and the position will become a full-time Town employee in the proposed budget. The Community Care Social Worker will respond to mental health calls, crisis intervention, and connect clients with appropriate community resources.
- The Town of Sylva requested Jackson County fund two additional fire fighters (\$180,084 including benefits). Jackson County has funded paid personnel at the fire department for a twenty-four-hour operation since 2022. The paid positions are Town employees. Sylva's total request from Jackson County for fire services in the upcoming budget is \$1,204,004.

3. Streetlights:

In FY 2024-2025, the Town budgeted to replace retired downtown streetlights on Main Street and Mill Street because Duke Energy was unable to find replacements for damaged poles. New poles were installed in January. Streetlights within the R-5600 project area will also be replaced. Wood poles will be added in some locations and lights will be added to existing poles in others. An updated rate structure downtown and in the NC 107 project area will increase the street light budget by \$26,600. (10-562-0000)

4. Capital & Equipment:

- The Public Works Department ordered a garbage truck in February, but it will be delivered in the upcoming fiscal year. The proposed budget includes a rollover of \$259,502 for this purchase. Other capital needs include a leaf vacuum (\$125,000) and snowplow (\$10,000) (10-560-7400).
- The Police Department will replace two vehicles in the upcoming budget to keep up with their replacement schedule. The patrol SUVs including equipment will cost \$132,746 (10-510-7400). The Police Department's other capital needs include 2 rifles for vehicles (\$1,450), 5 Tasers (\$11,260), and 4 ballistic vests (\$4,000) (10-510-7300), and leasing body cameras instead of purchasing new equipment and software (\$10,564) (10-510-4800).
- The Fire Department ordered a commercial pumper truck earlier this year, but it will be delivered in 2026. The proposed budget includes a rollover of \$566,150 for this purchase (19-530-7400).

5. Funding for Scotts Creek Slope Stabilization:

During Hurricane Helene, the retaining wall behind Town Hall and Public Works was damaged by flooding. Parts of the wall separated from the parking lot and sections washed into Scotts Creek. The retaining wall separated from the bridge on Allen Street at the maintenance building. The culverts, railing, and parking lot need repair as part of the project. Fixing the retaining wall is imperative in order to keep Public Works and maintenance vehicles in this facility. The proposed budget contributes \$385,000 to the Scotts Creek Slope Stabilization Project (10-690-9200).

This budget has been reduced to meet imperative needs and utilize our revenue in the most fiscally responsible manner. Reductions have been made in capital, equipment, and other expenditures

wherever possible. Long-term priorities for the Town that must be delayed until funds are available include a skatepark, hazard abatement, paving the lot at the pool, expanding housing, trails at Blackrock Creek, landscaping and beautification, signage, and Town Hall improvements.

## **Future Concerns**

### **NC 107/R-5600 Construction Project:**

The NCDOT Highway 107 road construction project is expected to begin in July 2025 and take between four and five years. Right-of-way acquisition is complete. Many displaced businesses were able to relocate within city limits or Jackson County, but there is less commercial property as a result. The commercial corridor will eventually redevelop, but it will likely be after construction is completed. Sales tax revenue will also be negatively affected during the construction project, as a majority of the project area covers the primary commercial corridor. The degree of impact on sales tax is unknown, therefore, it is imperative for the Town to budget conservatively for future budget cycles.

### **Scott Creek Slope Stabilization/Hurricane Helene Damage:**

The Town requested \$1,780,000 in Public Assistance from FEMA to repair the damage from Hurricane Helene behind Town Hall and Public Works. At this time, it is uncertain how much of the repair FEMA will reimburse or when we will receive it. It has taken multiple years for local governments to receive federal reimbursements in past disasters. The Town will need adequate funding to cover the cost of the project. Reimbursements or grants received will repay the cash flow loan, capital reserve fund, and fund balance.

### **Paving:**

Sylva's Powell Bill funds total approximately \$82,000 annually. Considering current costs and conditions, an estimated \$50,000 is needed each year above current funding levels to maintain town streets. Most town streets are in relatively good shape, but under the existing funding we will only be able to resurface one street every two years or a portion of a street annually. Over time, streets will deteriorate, costing more to repair and maintain.

### **Capital Improvements:**

The Town of Sylva does not have a sustainable method to fund capital improvement needs (CIP). The Town has capital equipment replacement needs that are arising along with capital projects and goals the Board hopes to accomplish. A financially feasible plan with a mechanism to fund these needs does not currently exist. The proposed budget does not allow for expenditures above current operations.

### **Healthcare:**

An important concern Town administration expressed is the uncertainty of health care costs. Renewal rates are anticipated to increase in the future. Healthcare costs are increasing nationwide, and we realize healthcare will continue to impact upcoming budgets. Town staff are committed to taking all steps we can to keep rates low.

## **Capital and Grant Project Ordinances:**

Public Restrooms (Fund 30)	\$656,892
Bryson Park Improvements SCIF Grant Project Fund (Fund 31)	\$3,129,153
Poteet Park Restroom Project (Fund 34)	\$200,000
Scott Creek Slope Project (Fund 35)	\$1,158,428.93

## **Governmental Funds**

The budget is an integral part of the Town of Sylva's accounting system and daily operations. An annual or project budget ordinance, as amended by the governing body, creates a legal limit on spending authorizations. In accordance with North Carolina State Law, the Town's budget is prepared on the modified accrual basis, and its accounting records are also maintained on the same basis. Under modified accrual accounting, revenues are recorded when they are measurable and available. Expenditures are recorded when the liability is incurred, except for interest on long-term debt and accrued vacation benefits. The Town of Sylva has the following Governmental Fund:

### ***General Fund***

The proposed General Fund Budget for FY 2025-2026 is \$7,596,527 with the addition of anticipated grants and other proceeds.

## **Reserves**

### **Capital Reserve Fund**

The proposed budget appropriates \$60,000 from the capital reserve fund to fund a portion of the leaf vacuum. The capital reserve fund has \$1,960,501 available. This is necessary for upcoming capital needs. The Public Works Department needs to replace large equipment in the near future, and we need to plan for this in the capital reserve fund. Considering upcoming equipment needs, the Town needs a healthy capital reserve fund to cover the next few budget cycles as we anticipate less revenue.

### **Fund Balance**

As of June 30, 2024, Sylva's unassigned fund balance including subsequent year appropriations totaled \$5,305,808. Currently, Sylva's estimated unassigned Fund Balance, excluding ARPA funds, is 72.93 percent.

The proposed budget appropriates \$259,502 from fund balance rollover for the garbage truck. With the adoption of the proposed budget, the estimated available fund balance will be 53.89 percent. This budget adheres to the Town of Sylva's financial policy that the fund balance will not fall below 40

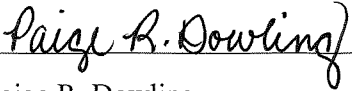


percent. This will not meet our target fund balance goal to maintain an unassigned fund balance of 73 percent of the general operating budget.

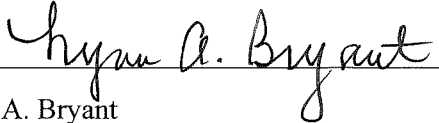
## Conclusion

The Town staff have presented you with a balanced budget that maintains our existing level of high-quality services necessary to meet the Board's vision and the Town of Sylva's mission.

The preparation of this budget report would not have been possible without the dedicated efforts of the Town of Sylva employees and the support of the members of the Sylva Town Board of Commissioners.



Paige R. Dowling  
Town Manager/Budget Director



Lynn A. Bryant  
Finance Officer

THE TOWN OF SYLVA  
FY 2025-2026  
**BUDGET ORDINANCE**

**BE IT ORDAINED** by the Board of Commissioners of the Town of Sylva, North Carolina:

**Section 1.** The following amounts are hereby appropriated in the General Operating Budget for the operation of the town government and its activities for the fiscal year beginning **July 1, 2025** and ending **June 30, 2026** in accordance with the chart of accounts heretofore established for this town.

Mayor/Board	41,400
Administration	536,780
Highway Patrol Electric	1,000
Tax Collection Fees	8,000
Main Street Program	161,385
Professional Services	80,885
Police Department	2,012,436
Street Department	683,300
Powell Bill Department	82,000
Street Lights	161,600
Planning/Land use Department	26,300
Sanitation Department	460,323
Facilities Maintenance	64,200
Cemetery Department	26,000
Non-Departmental	156,557
Grants	40,000
Transfer In Capital Reserve Fund	60,000
<u>Miscellaneous Appropriations</u>	<u>759,236</u>
<b>Total Expenses</b>	<b>\$5,361,402</b>

**Section 2.** It is estimated that the following revenues will be available in the General Operating Budget for the fiscal year beginning **July 1, 2025** and ending **June 30, 2026**.

Current Year's Property Tax	2,581,280
Prior Year's Property Tax	20,000
Interest on Taxes	10,600
Tax Advertising Penalties	800
Scrap Metal	500
Food Truck Permit	1,000
ABC License /Itinerant Merchant	1,200
Vehicle Taxes	101,000
Interest on Investments	85,500
Sale of Recycling Bins	500
Street Sweeping	1,200
Main Street Program	43,195
K-9 Donations	0
Sales of Telecommunication	21,600
Excise Tax on Natural Gas	8,000
Local Video Programming	9,000
Franchise Tax on Power	311,000

Sales Tax Art 40	225,000
Sales Tax Article 42	235,000
Sales Tax Article 39	450,000
Solid Waste Disposal	2,000
Hold Harmless	198,000
Wine and Beer	11,500
Powell Bill	82,000
JC Economic Development	100,000
ABC Revenue	435,000
New Business Permitting	3,000
Police Department Fines and Fees	5,000
Conditional Use/Appeals	1,000
Sales Tax Refund	18,025
Grants	40,000
Sale of Assets	37,000
Vending Machine Revenue	1,000
Miscellaneous Revenue	0
Fund Balance Rollover	259,502
Fund Balance (Powell Bill)	0
Fund Balance Appropriation	0
Transfer In Capital Reserve Fund	60,000
<u>Substance Tax/Equitable Sharing</u>	<u>2,000</u>
<b>Total Revenues</b>	<b>\$5,361,402</b>

**Section 3.** The following amounts are hereby appropriated in the Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Personnel Expense	35,300
Operating Expenses	48,512
<u>Pool Expense</u>	<u>51,800</u>
<b>Total Expenses</b>	<b>\$135,612</b>

**Section 4:** It is estimated that the following revenues will be available in Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Interest	8,000
Park Rental/Food Vendor	6,000
Local Government Reimbursement	0
<u>Transfer from General Fund</u>	<u>121,612</u>
<b>Total Revenues</b>	<b>\$135,612</b>

**Section 5.** The following amounts are hereby appropriated in the Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Payroll – Separation Allowance	38,600
<u>Fund Balance Contribution</u>	<u>11,400</u>
<b>Total Expenses</b>	<b>\$50,000</b>

**Section 6.** It is estimated that the following revenues will be available in Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<u>Transfer from General Fund</u>	<u>50,000</u>
<b>Total Revenues</b>	<b>\$50,000</b>

**Section 7.** The following amounts are hereby appropriated in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<u>RLF Expenses</u>	<u>6,000</u>
<b>Total Expenses</b>	<b>\$6,000</b>

**Section 8.** It is estimated that the following revenues will be available in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<u>Fund Balance Appropriation</u>	<u>6,000</u>
<b>Total Revenues</b>	<b>\$6,000</b>

**Section 9.** The following amounts are hereby appropriated in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Operating Expense	462,295
Personnel Expense	1,021,068
Debt	0
<u>Capital</u>	<u>566,150</u>
<b>Total Expense</b>	<b>\$2,049,513</b>

**Section 10.** It is estimated that the following revenues will be available in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Fund Balance Rollover	566,150
Sylva Contribution	202,624
Dillsboro Contribution	20,697
Webster Contribution	20,538
Jackson County Contribution	1,222,004
Sales Tax Refund	10,000
<u>Miscellaneous Revenue</u>	<u>7,500</u>
<b>Total Revenues</b>	<b>\$2,049,513</b>

**Section 11.** The following amounts are hereby appropriated in the Fire Department Capital Reserve **Fund 20** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<u>Transfer to Fire Department GF</u>	<u>0</u>
	<b>\$0</b>
<b>Total Expenses</b>	

**Section 12.** It is estimated that the following revenues will be available in the Fire Department Capital Reserve **Fund 20** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

FD Capital Reserve Fund – Fund Balance Approp.	<u>0</u>
<b>Total Revenues</b>	<b>\$0</b>

**Section 13.** The following amounts are hereby appropriated in the General Fund Capital Reserve **Fund 21** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<u>Transfer to General Fund</u>	<u>60,000</u>
<b>Total Expenses</b>	<b>\$60,000</b>

**Section 14.** It is estimated that the following revenues will be available in the General Fund Capital Reserve **Fund 21** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<u>Fund Balance Appropriation</u>	<u>60,000</u>
<b>Total Revenues</b>	<b>\$60,000</b>

**Section 15.** The following amounts are hereby appropriated in the Public Art **Fund 23** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<u>Public Art Fund Expenditures</u>	<u>2,000</u>
<b>Total Expenses</b>	<b>\$2,000</b>

**Section 16.** It is estimated that the following revenues will be available in the Public Art **Fund 23** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<u>Public Art Fund Balance Appropriation</u>	<u>2,000</u>
<b>Total Revenues</b>	<b>\$2,000</b>

**Section 17.** The following amounts are hereby appropriated in the Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Grant/Match	132,900
Professional Services	28,959
<u>Maintenance</u>	<u>119,312</u>
<b>Total Expenses</b>	<b>\$281,171</b>

**Section 18.** It is estimated that the following revenues will be available in Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Interest	93,400
Grant	92,000
<u>FC Fund Balance Appropriation</u>	<u>95,771</u>
<b>Total Revenues</b>	<b>\$281,171</b>

**Section 19.** The following amounts are hereby appropriated in the Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Retiree Insurance	95,334
<u>Fund Balance Contribution</u>	<u>0</u>
<b>Total Expenses</b>	<b>\$95,334</b>

**Section 20.** It is estimated that the following revenues will be available in Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Fund Balance Appropriation	95,334
<u>Revenue from General Fund</u>	<u>0</u>
<b>Total Revenues</b>	<b>\$95,334</b>

**Section 21.** The following amounts are hereby appropriated in the Sidewalk Special Revenue **Fund 27** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Interest	0
<u>Sidewalk Expense</u>	<u>300,000</u>
<b>Total Expenses</b>	<b>\$300,000</b>

**Section 22.** It is estimated that the following revenues will be available in Sidewalk Special Revenue **Fund 27** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<u>Fund Balance Appropriation</u>	<u>300,000</u>
<b>Total Revenues</b>	<b>\$300,000</b>

**Section 23.** There is hereby levied a tax at the **rate of forty-five cents (.45)** per one hundred dollars (\$100) valuation of property as listed for taxes as of **January 1, 2025** for the purpose of raising the revenue listed as “Current Year’s Property Taxes” in the General Fund in Section 2 of this Ordinance. This is based on a total estimated valuation of property for the purposes of taxation of **586,041,892** with an estimated rate of collection of **97.88%**. The revenue listed as “Vehicle Taxes” in the General Fund in Section 2 of this Ordinance is based on a total estimated valuation of property of **21,111,111** with an estimated rate of collection of **100%**.

**Section 24.** The capitalization threshold for 2025-2026 is **\$5,000** for all capital asset classes.

**Section 25.** The Town Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. Amounts between objects of expenditures within a department may be transferred without limitations and without report being given.
- b. Amounts up to **\$2,000** dollars may be transferred between departments with an official report on such transfers on the next consent agenda.

**Section 26.** The Finance Officer is hereby directed to invest all idle funds only in the North Carolina Capital Management Trust and fully insured FDIC demand deposit accounts in the bank of record for the Town of Sylva. Obligations of the U.S. Government, such as Treasury Bill, Bonds, and Notes, time deposits with any financially sound bank or savings institution whose principal office is in North Carolina; A-1, P-1, domestic commercial paper may be utilized only with approval of the Town Board.

**Section 27.** Pursuant to NC General Statue 159-11(e) following the 2025 revaluation of real property, the revenue neutral rate adjusted for growth is .4020.

**ADOPTED THIS THE 12th DAY OF JUNE 2025.**

\_\_\_\_\_  
**Johnny Phillips, Mayor**

**ATTEST:** \_\_\_\_\_  
**Amanda Murajda, Town Clerk**

# Town of Sylva

## Proposed Fee Schedule FY 2025-2026

### Planning and Code Enforcement Permits and Fees:

#### RESIDENTIAL

Type	Fee	
Single Family	0-1,500 sq. ft.	\$50.00
	1,501-3,000 sq. ft.	\$75.00
	More than 3,000 sq. ft.	\$100.00
Multi-Family Units	\$40.00 per unit	
Manufactured Homes	Singlewide	\$50.00
	Doublewide	\$75.00
(Fees for replacement only)		
Accessory Buildings	\$50.00	
Additions/Renovations	(Rooms, Decks, Garage, etc.)	
	≤ 500 sq. ft.	\$50.00
	> 500 sq. ft.	\$75.00

#### NON-RESIDENTIAL USES: COMMERCIAL, BUSINESS, MIXED USE, INDUSTRIAL (Collected at Town Hall)

New Business Permitting	\$200.00
(New commercial business, professional service, and nonprofit)	
Itinerant Merchant License	\$100.00
(less than 6 months)	
Food Truck (6 months)	\$100.00
Peddler's License	\$25.00
(less than 30 minutes in a 24-hour period)	

#### NON-RESIDENTIAL USES: (Collected by Jackson County)

Large Structure		\$500.00
( ≥ 20,000 sq. ft.)		
Medium Structure		\$350.00
(5,001-19,999 sq. ft.)		
Small Structure		\$250.00
( ≤ 5,000 sq. ft.)		
Additions/Renovations	≤ 500 sq. ft.	\$50.00
	> 500 sq. ft.	\$75.00

#### OVERLAY DISTRICTS

Planned Unit Development (PUD) & Mobile Home Parks	In Addition to CUP fee	
Class 1 (2-11 Units)	\$150.00	
Class 2 (12-24 Units)	\$250.00	
Class 3 (25+ Units)	\$400.00	+\$25.00 per home above 2

#### SUBDIVISION PLAT

Minor Subdivision	\$50.00	+\$20.00 per lot
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Major Subdivision	\$250.00	+\$50.00 per lot
<b>DEMOLITION PERMIT</b>		
Residential	\$80.00	
Non-Residential	\$150.00	
<b>SIGN PERMIT</b>		
Single-Face	\$150.00	
Double-Face	\$200.00	
Illuminated	\$250.00	
Temporary	\$20.00	(Per event; fee covers two signs)
Sandwich Board	\$40.00	(Annual renewal required)
Off-Premise Sign	\$500.00	
<b>ABC PERMIT INSPECTIONS</b>		
On-Premise	\$100.00	
Off-Premise	\$100.00	
<b>SEXUALLY ORIENTED BUSINESS PERMIT</b>		
Establishment Permit	\$2,000.00	Annually
Entertainer Permit	\$250.00	Annually
<b>FLOOD PLAIN PERMIT</b>		
Residential	\$50.00	
Non-Residential	\$100.00	
<b>ZONING APPROVAL</b>		
Zoning Approval	\$45.00	
<b>FLOOD DAMAGE PREVENTION VARIANCE</b>		
Residential	\$200.00	
Non-Residential	\$350.00	
<b>ZONING ORDINANCE VARIANCE</b>		
Residential	\$250.00	
Non-Residential	\$350.00	
<b>SPECIAL USE PERMIT</b>		
Residential	\$250.00	
Non-Residential	\$350.00	
<b>ZONING ORDINANCE AMENDMENT</b>		
Amendment to Text	\$500.00	
Map Amendment	\$500.00	
<b>PUBLIC HEARINGS AND APPEAL HEARINGS</b>		
All	\$300.00	

#### Recreation Fees:

<b>POTEET PARK AND BRYSON PARK RENTAL</b>		
Town Residents	\$25.00	Per two hours
Non-Town Residents	\$50.00	Per two hours
<b>BRIDGE PARK PAVILION RENTAL</b>		
Town Residents	Two Hours	\$30.00
	Four Hours	\$50.00
	Eight Hours	\$100.00
	Alcohol (+ Cost of Officers)	\$50.00



Non-Town Residents	Two Hours	\$50.00
	Four Hours	\$75.00
	Eight Hours	\$125.00
	Alcohol (+ Cost of Officers)	\$50.00

#### **PUBLIC WORKS MISCELLANEOUS:**

##### **STREET/SIDEWALK CUT PERMIT**

Streets	\$75.00
Sidewalks	\$100.00

##### **DRIVEWAY ACCESS PERMIT**

Residential	\$25.00
Non-Residential	\$100.00

##### **HAZARD ABATEMENT**

All	\$200.00
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##### **RECYCLING BINS**

Residential (both bins and lids)	\$40.00
Lid (individual replacement)	\$10.00
Bin (individual replacement)	\$15.00

#### **PUBLIC WORKS COST BASIS FOR EQUIPMENT AND MANPOWER:**

##### **LABOR CHARGE (PER HOUR):**

During Normal Work Hours	\$37.00 per person
After Normal Work Hours	\$56.00 per person

##### **EQUIPMENT CHARGE (PER HOUR):**

Backhoe	\$50.00
Bucket Truck	\$65.00
Dump Truck	\$40.00
Knuckleboom Truck	\$75.00
Trackhoe	\$65.00
Water Truck	\$60.00 + Water Charge
Ton Truck	\$40.00
Weed Eater OR Leaf Blower	\$20.00
Mower	\$40.00
Sweeper	\$65.00

#### **POLICE DEPARTMENT COST BASIS FOR MANPOWER**

##### **LABOR CHARGE PER HOUR:**

During Normal Work Hours	\$44.00
After Normal Work Hours	\$66.00

##### **PARKING FINES AND FEES:**

Parking in Handicapped Space	\$150.00
Parking in Fire Lane	\$50.00
Downtown Employee (B-1/DTB)	\$50.00

Handicapped Plaque Not Displayed	\$25.00
Parking in Loading Zone	\$25.00
Parking Across Line	\$25.00
Parking in Roadway (Posted)	\$25.00
Parking in Restricted Area	\$15.00
Double Parking	\$15.00
Parking in Prohibited Area	\$15.00
Parking too Close to Intersection	\$15.00
Parking in Wrong Direction	\$15.00
Parking in Alley Way	\$15.00
Improper Parking	\$15.00
Parking in No Parking Zone	\$15.00
Parking Too Close to Fire Hydrant	\$15.00
Dumpster in Parking Area	\$50.00

## **FIRE DEPARTMENT COST BASIS FOR MANPOWER**

### **LABOR CHARGE PER HOUR:**

During Normal Work Hours	\$28.00
After Normal Work Hours	\$41.00

## **ADMINISTRATIVE MISCELLANEOUS:**

### **ZONING ORDINANCE COPIES**

Hard Copy	\$20.00
Internet Copy	Free

### **CODE OF ORDINANCES (Municipal Code Corporation)**

Internet Copy	Free
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### **GENERAL**

Copies	\$0.10 Per Sheet
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Adopted this the 12th day of June 2025.

\_\_\_\_\_  
Johnny Phillips, Mayor

\_\_\_\_\_  
Amanda Murajda, Town Clerk

5/5/2025

	Estimated	Original	Est/Original	Amended	Amended
Revenue Comparisons:	2025-2026	2024-2025	Difference	5/1/2025	Original Difference
Taxes	2,581,280	2,167,530	413,750	2,167,530	0
Prior Year Taxes	20,000	20,000	0	20,000	0
Vehicle Taxes	95,000	105,000	-10,000	105,000	0
Rental Vehicle	6,000	6,000	0	6,000	0
Tax Advertising/ Penalty	800	800	0	800	0
Tax Interest	10,600	10,600	0	10,600	0
Business Registration Permit	1,000	5,000	-4,000	5,000	0
Vending Machine Revenue	1,000	1,000	0	1,000	0
Miscellaneous Revenue	0	0	0	0	0
ABC License	1,000	1,000	0	1,000	0
Itinerant Merchant	200	200	0	200	0
Interest on Investments	85,500	60,000	25,500	66,750	6,750
Sale of Recycling Bins	500	500	0	500	0
Scrap Metal	500	500	0	500	0
Intra-governmental	1,200	1,200	0	1,200	0
Main Street Program/GUTM	43,195	40,975	2,220	41,050	75
Sale of Telecommunication	21,600	21,600	0	21,600	0
Sale of Fixed Assets	37,000	0	37,000	0	0
Natural Gas Excise	8,000	8,000	0	8,000	0
Local Video Programming	9,000	9,000	0	9,000	0
Franchise Tax on Power	311,000	295,000	16,000	295,000	0
Sales Tax Article 40	225,000	210,000	15,000	210,000	0
Sales Tax Article 42	235,000	222,000	13,000	222,000	0
Sales Tax Article 39	450,000	425,000	25,000	425,000	0
Hold Harmless	198,000	190,000	8,000	190,000	0
Solid Waste	2,000	2,000	0	2,000	0
Beer and Wine	11,500	11,500	0	11,500	0
Powell Bill	82,000	75,000	7,000	75,000	0
JC Economic Development	100,000	0	100,000	0	0
ABC General Fund	400,000	400,000	0	400,000	0
ABC Rehab/Education	20,000	20,000	0	20,000	0
ABC Law Enforcement	15,000	15,000	0	15,000	0
Occupancy Use Inspection	3,000	3,000	0	3,000	0
PD Fines and Fees	5,000	10,000	-5,000	10,000	0

5/5/2025

	Estimated	Original	Est/Original	Amended	Amended
Revenue Comparisons:	2025-2026	2024-2025	Difference	5/1/2025	Original Difference
Conditional Use Appeals	1,000	1,000	0	1,000	0
Substance Tax/Equitable Sharing	2,000	2,000	0	2,000	0
K-9 Donations	0	0	0	0	0
PD Donations	0	0	0	1,075	1,075
PD Security	0	0		4,960	4,960
Sales Tax Refund	18,025	16,450	1,575	16,450	0
Lease Liability		0		57,097	57,097
Contributed Capital	0	0	\$0	0	0
GF Fund Balance Approp.	0	0	\$0	836,200	836,200
Powell Bill Fund Balance Approp.	0	32,000	-32,000	32,000	0
ARPA Fund Balance Approp.	0	0	0	0	0
Fund Balance Rollover	259,502	0	259,502	228	228
General Government(minus grants/ proceeds)	5,261,402	4,388,855	872,547	\$5,295,240	\$906,385
Recreation Department(minus grants/proceeds)	135,612	122,150	13,462	122,150	0
Separation Allowance(minus grants/ proceeds)	50,000	50,000	0	50,000	0
Fire Department(minus grants/ proceeds)	2,049,513	1,251,258	798,255	1,251,258	0
<b>Total Revenue</b>	<b>\$7,496,527</b>	<b>\$5,812,263</b>	<b>1,684,264</b>	<b>\$6,718,648</b>	<b>\$906,385</b>
<b>Grants and Proceeds:</b>					
Transfer from FD Capital Reserves	0	40,706	-40,706	548,006	507,300
Federal Grants (Highway Safety)	35,000	62,500	-27,500	69,542	7,042
State Grants	0	0	0	0	0
Misc Grant (Walmart/GSM Health Foundation	5,000	9,000	-4,000	9,000	0
Transfer from Capital Reserves	60,000	44,750	15,250	304,252	259,502
	<b>\$100,000</b>	<b>\$156,956</b>	<b>-56,956</b>	<b>\$930,800</b>	<b>\$773,844</b>
<b>Total General Fund Budget</b>	<b>\$7,596,527</b>	<b>\$5,969,219</b>	<b>\$1,627,308</b>	<b>\$7,649,448</b>	<b>\$1,680,229</b>
Total Appropriated Fund Balance (With Rollover)	<b>\$259,502</b>	<b>\$32,000</b>	<b>\$227,502</b>	<b>\$868,428</b>	<b>\$836,428</b>

5/5/2025  
Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Rev. to Date	24-25 Rev. Budgeted	25-26 Requested	25-26 Recommended	Type
Fund: 10							
10-301-1400	TAXES: AD VALOREM 14	10	\$0.00	\$0.00			R
10-301-1500	TAXES: AD VALOREM 15	10	\$0.00	\$0.00			R
10-301-1600	TAXES: AD VALOREM 16	10	\$314.23	\$0.00			R
10-301-1700	TAXES: AD VALOREM 17	10	\$344.86	\$0.00			R
10-301-1800	TAXES: AD VALOREM 18	10	\$776.14	\$0.00			R
10-301-1900	TAXES: AD VALOREM 19	10	\$770.36	\$0.00			R
10-301-2020	TAXES: AD VALOREM 20	10	\$652.89	\$0.00			R
10-301-2021	TAXES: AD VALOREM 21	10	\$1,761.86	\$0.00			R
10-301-2022	TAXES: AD VALOREM 22	10	\$5,377.72	\$0.00			R
10-301-2023	TAXES: AD VALOREM 23	10	\$19,011.72	\$20,000.00			R
10-301-2024	TAXES: AD VALOREM 24	10	\$2,210,117.86	\$2,167,530.00	\$20,000.00	\$20,000.00	R
10-301-2025	TAXES: AD VALOREM 25	10	\$0.00	\$0.00	\$2,581,280.00	\$2,581,280.00	R
10-302-1000	RENTAL VEHICLE TAX	10	\$5,005.64	\$6,000.00	\$6,000.00	\$6,000.00	R
10-304-0000	STNC VEHICLE TAXES	10	\$99,799.50	\$105,000.00	\$95,000.00	\$95,000.00	R
10-315-0000	TAX ADVERTISING PENALTY	10	\$490.00	\$400.00	\$400.00	\$400.00	R
10-316-0000	TAX PENALTIES	10	\$0.00	\$400.00	\$400.00	\$400.00	R
10-317-0000	TAX INTEREST	10	\$10,317.46	\$10,000.00	\$10,000.00	\$10,000.00	R
10-317-0100	VEHICLE INTEREST	10	\$806.70	\$600.00	\$600.00	\$600.00	R
10-317-0300	TAX LIEN REIMBURSEMENT	10	\$0.00	\$0.00			R
10-317-0400	FORECLOSURE/TAX REIMB	10	\$0.00	\$0.00			R
10-317-0500	TAX OVERAGE	10	\$29.61	\$0.00			R
10-319-0000	VENDING MACHINE	10	\$734.28	\$1,000.00	\$1,000.00	\$1,000.00	R
10-325-0000	ITINERANT MERCHANT	10	\$960.00	\$200.00	\$200.00	\$200.00	R
10-326-0000	ABC LICENSE	10	\$925.00	\$1,000.00	\$1,000.00	\$1,000.00	R
10-327-0000	BUSINESS REG PERMIT	10	\$5,450.00	\$5,000.00	\$1,000.00	\$1,000.00	R
10-329-0000	INTEREST ON INVESTMENTS	10	\$183,561.55	\$66,750.00	\$85,500.00	\$85,500.00	R
10-329-0100	ARPA INTEREST	10	\$4,122.94	\$0.00			R

5/5/2025  
Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Rev. to Date	24-25 Rev. Budgeted	25-26 Requested	25-26 Recommended	Type
10-330-0000	SALE OF RECYCLING BINS	10	\$250.00	\$500.00	\$500.00	\$500.00	R
10-330-0100	SCRAP METAL	10	\$599.30	\$500.00	\$500.00	\$500.00	R
10-331-0000	SERVICES TO OTHER GOV.	10	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	R
10-332-0000	LOCAL GOVERN REIMB	10	\$0.00	\$0.00			R
10-333-0000	WC REIMBURSEMENT	10	\$0.00	\$0.00			R
10-333-0200	INSURANCE REIMB.	10	\$174.16	\$0.00			R
10-335-0000	MISCELLANEOUS REVENUE	10	\$118.29	\$0.00			R
10-335-0200	SALE OF FA (CAPITAL)	10	\$0.00	\$0.00	\$37,000.00	\$37,000.00	R
10-335-0300	SALE OF FA (NON-CAPITAL)	10	\$0.00	\$0.00			R
10-335-0500	HAZARD ABATEMENT	10	\$0.00	\$0.00			R
10-336-0000	MAIN STREET PROGRAM	10	\$50.00	\$2,000.00	\$3,750.00	\$3,750.00	R
10-336-0100	MAIN STREET PARADE	10	\$1,310.00	\$1,650.00	\$1,500.00	\$1,500.00	R
10-336-0110	MAIN STREET DONATIONS	10	\$75.00	\$75.00			R
10-336-0200	GUTM ARTS/CRAFT	10	\$18,400.00	\$18,750.00	\$20,400.00	\$20,400.00	R
10-336-0300	GUTM SPONSORSHIP	10	\$15,900.00	\$15,000.00	\$15,200.00	\$15,200.00	R
10-336-0400	MAIN STREET ENDOWMENT	10	\$0.00	\$0.00			R
10-336-0500	GUTM NON PROFIT	10	\$1,590.00	\$1,750.00			R
10-336-0600	GUTM FOOD VENDOR	10	\$1,480.00	\$1,600.00	\$2,045.00	\$2,045.00	R
10-336-0700	GUTM MERCHANT BEVERAGE	10	\$250.00	\$225.00	\$300.00	\$300.00	R
10-336-0800	GUTM MERCHANDISE	10	\$0.00	\$0.00			R
10-337-0100	SALES OF TELECOMM SERV	10	\$17,459.13	\$21,600.00	\$21,600.00	\$21,600.00	R
10-337-0200	NATURAL GAS EXCISE	10	\$5,617.32	\$8,000.00	\$8,000.00	\$8,000.00	R
10-338-0000	LOCAL VIDEO	10	\$6,961.91	\$9,000.00	\$9,000.00	\$9,000.00	R
10-339-0000	FRANCHISE TAX ON POWER	10	\$252,484.59	\$295,000.00	\$311,000.00	\$311,000.00	R
10-340-0000	SALES TAX/ART 40(1/2%)	10	\$166,825.00	\$210,000.00	\$225,000.00	\$225,000.00	R
10-340-0100	SALES TAX/ART 42(1/2%)	10	\$171,384.14	\$222,000.00	\$235,000.00	\$235,000.00	R
10-340-0200	SALES TAX/ART 39(1%)	10	\$345,589.74	\$425,000.00	\$450,000.00	\$450,000.00	R
10-340-0300	SALES TAX/ART 44 (1/2%)	10	(\$0.03)	\$0.00			R

5/5/2025  
Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Rev. to Date	24-25 Rev. Budgeted	25-26 Requested	25-26 Recommended	Type
10-340-0400	HOLD HARMLESS	10	\$148,798.57	\$190,000.00	\$198,000.00	\$198,000.00	R
10-340-0500	SOLID WASTE DISPOSAL TAX	10	\$1,446.39	\$2,000.00	\$2,000.00	\$2,000.00	R
10-341-0000	WINE AND BEER TAX	10	\$0.00	\$11,500.00	\$11,500.00	\$11,500.00	R
10-343-0000	POWELL BILL	10	\$87,817.43	\$75,000.00	\$82,000.00	\$82,000.00	R
10-346-0000	JC ECONOMIC DEVELOPMENT	10	\$0.00	\$0.00	\$100,000.00	\$100,000.00	R
10-347-0000	A.B.C. GENERAL FUND	10	\$307,449.98	\$400,000.00	\$400,000.00	\$400,000.00	R
10-347-0100	ABC REHAB/EDUCATION 7%	10	\$13,597.81	\$20,000.00	\$20,000.00	\$20,000.00	R
10-347-0200	ABC LAW ENFORCEMENT 5%	10	\$9,027.00	\$15,000.00	\$15,000.00	\$15,000.00	R
10-348-0000	OCCUPANCY INSPECTION	10	\$2,600.00	\$3,000.00	\$3,000.00	\$3,000.00	R
10-350-0000	PD TRAINING REIMB	10	\$0.00	\$0.00			R
10-351-0000	PD SUBSTANCE TAX	10	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	R
10-351-0200	PD EQUITABLE SHARING	10	\$516.05	\$0.00			R
10-352-0000	PD FINES/ FEES/CALENDAR	10	\$4,742.30	\$10,000.00	\$5,000.00	\$5,000.00	R
10-353-0000	K-9 DONATIONS	10	\$0.00	\$0.00			R
10-353-0100	PD DONATIONS	10	\$1,075.05	\$1,075.05			R
10-354-0000	PD SECURITY	10	\$4,960.00	\$4,960.00			R
10-355-0000	CONDITIONAL USE/APPEALS	10	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	R
10-367-0000	SALES TAX REFUND	10	\$22,806.50	\$16,450.00	\$18,025.00	\$18,025.00	R
10-367-0200	FEDERAL GRANT/REVENUE	10	\$11,554.65	\$69,541.91	\$35,000.00	\$35,000.00	R
10-367-0300	STATE GRANT/REVENUE	10	\$0.00	\$0.00			R
10-367-0400	MISC. GRANTS	10	\$9,000.00	\$9,000.00	\$5,000.00	\$5,000.00	R
10-391-0000	LEASE LIABILITY ISSUED	10	\$0.00	\$57,097.00			R
10-392-0000	TRANSFER IN	10	\$44,750.00	\$0.00			R
10-392-0100	TRANS IN CAPITAL RESERVE FU	10	\$259,502.00	\$304,252.00	\$60,000.00	\$60,000.00	R
10-393-0000	DUE FROM	10	\$0.00	\$0.00			R
10-394-0000	CONTRIBUTED CAPITAL	10	\$0.00	\$0.00			R
10-399-0000	FUND BALANCE APPROP.	10	\$0.00	\$836,200.00			R
10-399-0100	PB FUND BALANCE APPROP.	10	\$0.00	\$32,000.00			R

5/5/2025  
Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Rev. to Date	24-25 Rev. Budgeted	25-26 Requested	25-26 Recommended	Type
10-399-0200	FUND BALANCE ROLLOVER	10	\$0.00	\$227.78	\$259,502.00	\$259,502.00	R
10-399-0300	ARPA FUND BALANCE APPROP	10	\$0.00	\$0.00			R
			\$4,488,492.60	\$5,678,033.74	\$5,361,402.00	\$5,361,402.00	
Fund: 13							
13-329-0000	REC INTEREST	13	\$15,933.62	\$3,000.00	\$8,000.00	\$8,000.00	R
13-332-0000	REC LOCAL GOV REIMB	13	\$0.00	\$0.00			R
13-335-0000	REC MISC. REVENUE	13	\$0.00	\$0.00			R
13-336-0000	REC PARK RENTAL	13	\$6,201.51	\$4,000.00	\$5,000.00	\$5,000.00	R
13-337-0000	BRIDGE PARK FOOD VENDORS	13	\$2,896.00	\$0.00	\$1,000.00	\$1,000.00	R
13-338-0000	REC SKATE PARK DONATIONS	13	\$0.00	\$0.00			R
13-347-0000	REC ABC REVENUE	13	\$0.00	\$0.00			R
13-347-0100	REC POOL REVENUE	13	\$0.00	\$0.00			R
13-367-0000	REC SALES TAX REFUND	13	\$0.00	\$0.00			R
13-367-0100	REC GRANTS	13	\$0.00	\$0.00			R
13-397-0000	REC TRANS FROM GF	13	\$115,150.00	\$115,150.00	\$121,612.00	\$121,612.00	R
13-397-0100	CONTRIBUTED CAPITAL	13	\$0.00	\$0.00			R
13-398-0000	TRANSFER IN RLF	13	\$0.00	\$0.00			R
13-399-0100	REC FUND BAL APPROP	13	\$0.00	\$0.00			R
13-399-0200	POOL FUND BAL APPROP	13	\$0.00	\$0.00			R
13-399-0300	REC DESIGNATED FUND BAL	13	\$0.00	\$0.00			R
			\$140,181.13	\$122,150.00	\$135,612.00	\$135,612.00	
Fund: 14							
14-301-0000	SEP ALLOW REVENUE	14	\$0.00	\$0.00			R
14-301-0100	SEP ALLOW GF REVENUE	14	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	R
14-329-0000	SEP ALLOW INTEREST	14	\$21,237.29	\$0.00			R
14-399-0100	SEP ALL FUND BAL APPROP	14	\$0.00	\$0.00			R
			\$71,237.29	\$50,000.00	\$50,000.00	\$50,000.00	
Fund: 15							
15-302-0100	RLF MISC. REVENUE	15	\$0.00	\$0.00			R



5/5/2025  
Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Rev. to Date	24-25 Rev. Budgeted	25-26 Requested	25-26 Recommended	Type
15-329-0000	RLF INTEREST	15	\$1,765.67	\$0.00			R
15-350-0000	BALSAM WEST CREDIT	15	\$0.00	\$0.00			R
15-352-0300	METROSTAT/PRINCIPAL	15	\$0.00	\$0.00			R
15-352-0400	METROSTAT/INTEREST	15	\$0.00	\$0.00			R
15-367-0000	RLF SALES TAX REFUND	15	\$0.00	\$0.00			R
15-368-0000	USDA RURAL BUS. GRANT REV	15	\$0.00	\$0.00			R
15-392-0000	RLF TRANSFER IN	15	\$0.00	\$0.00			R
15-399-0000	RLF FUND BAL. APPROP.	15	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	R
			\$1,765.67	\$6,000.00	\$6,000.00	\$6,000.00	
Fund: 17							
17-329-0000	BRIDGE PARK INTEREST	17	\$1,087.10	\$0.00			R
17-330-0000	BRIDGE PARK DONATIONS	17	\$0.12	\$0.00			R
17-335-0000	BRIDGE PARK REVENUE	17	\$0.00	\$0.00			R
17-367-0000	BRIDGE PARK TAX REFUND	17	\$0.00	\$0.00			R
17-392-0000	BRIDGE PARK TRANSFER IN	17	\$0.00	\$0.00			R
17-399-0000	FUND BALANCE APPROP.	17	\$0.00	\$0.00			R
			\$1,087.22	\$0.00	\$0.00	\$0.00	
Fund: 19							
19-329-0000	FD INTEREST	19	\$14,520.76	\$5,000.00	\$5,000.00	\$5,000.00	R
19-335-0000	FD MISC. REVENUE	19	\$0.00	\$0.00			R
19-335-0100	FD INSURANCE REIMB	19	\$0.00	\$0.00			R
19-335-0300	SALE OF FA (NON CAPITAL)	19	\$0.00	\$0.00			R
19-335-0400	SALES OF CAPITAL	19	\$0.00	\$0.00			R
19-336-0000	FD VEND MACHINE	19	\$0.00	\$500.00	\$500.00	\$500.00	R
19-336-0100	FD DONATIONS	19	\$6,056.00	\$2,000.00	\$2,000.00	\$2,000.00	R
19-336-0200	FD PROT OF ST PROP.	19	\$0.00	\$0.00			R
19-351-0000	JC FD PAY PER CALL	19	\$0.00	\$0.00			R
19-351-0100	JC FD FULL -TIME COSTS	19	\$0.00	\$0.00			R
19-352-0000	FD JC LOAN REIMB	19	\$0.00	\$0.00			R

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GL Account	GLAcct Desc	Fund	24-25 Rev. to Date	24-25 Rev. Budgeted	25-26 Requested	25-26 Recommended	Type
19-353-0000	FD JC	19	\$823,001.70	\$987,602.00	\$1,222,004.00	\$1,222,004.00	R
19-353-0100	FD DILLSBORO	19	\$21,518.00	\$21,518.00	\$20,697.00	\$20,697.00	R
19-353-0200	FD WEBSTER	19	\$20,277.00	\$20,277.00	\$20,538.00	\$20,538.00	R
19-353-0300	FD SYLVA	19	\$204,361.00	\$204,361.00	\$202,624.00	\$202,624.00	R
19-366-0000	FD INSURANCE REIMBURSEMENT	19	(\$1,086.51)	\$0.00			R
19-367-0000	FD SALES TAX	19	\$12,113.33	\$10,000.00	\$10,000.00	\$10,000.00	R
19-367-0200	FD FED GRANT	19	\$0.00	\$0.00			R
19-367-0300	FD ST GRANT	19	\$0.00	\$0.00			R
19-380-0000	FD LOAN PROCEEDS ESCROW	19	\$0.00	\$0.00			R
19-390-0000	FD INSTALL PURCH	19	\$0.00	\$0.00			R
19-391-0000	FD TRANS IN	19	\$548,006.00	\$548,006.00			R
19-399-0000	FD FUND BAL APPROP.	19	\$0.00	\$0.00			R
19-399-0100	FD STATE PROP DFB	19	\$0.00	\$0.00			R
19-399-0200	FD FUND BALANCE ROLLOVER	19	\$0.00	\$0.00	\$495,300.00	\$566,150.00	R
			\$1,648,767.28	\$1,799,264.00	\$1,978,663.00	\$2,049,513.00	
Fund: 20							
20-329-0000	FD CRF INTEREST	20	\$15,577.00	\$0.00			R
20-335-0000	FD CRF MISC REVENUE	20	\$0.00	\$0.00			R
20-392-0000	FD CRF TRAN IN	20	\$0.00	\$0.00			R
20-399-0200	FD CRF FUND BAL APPROP	20	\$0.00	\$548,006.00			R
			\$15,577.00	\$548,006.00	\$0.00	\$0.00	
Fund: 21							
21-329-0000	GF CRF INTEREST	21	\$46,065.50	\$0.00			R
21-368-0000	GF SALES TAX REFUND	21	\$14,151.73	\$0.00			R
21-392-0000	GF CRF TRAN GF FUND	21	\$338,593.37	\$0.00			R
21-399-0200	GF CRF FUND BAL APPRO.	21	\$0.00	\$304,252.00		\$60,000.00	R
			\$398,810.60	\$304,252.00	\$0.00	\$60,000.00	
Fund: 23							
23-329-0000	PAF INTEREST	23	\$148.30	\$0.00			R

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Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Rev. to Date	24-25 Rev. Budgeted	25-26 Requested	25-26 Recommended	Type
23-367-0000	PAF DONATIONS	23	\$0.00	\$0.00			R
23-367-0100	PAF SALES TAX REFUND	23	\$0.00	\$0.00			R
23-367-0400	PAF GRANT	23	\$0.00	\$0.00			R
23-392-0000	PAF TRANSFER IN	23	\$0.00	\$0.00			R
23-399-0200	PAF FUND BAL APPROP	23	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	R
			\$148.30	\$2,000.00	\$2,000.00	\$2,000.00	
Fund: 24							
24-329-0000	FC INT	24	\$61,006.73	\$35,000.00	\$75,000.00	\$75,000.00	R
24-329-0100	FC DONATIONS	24	\$261.47	\$0.00			R
24-329-0200	FC WQ INTEREST	24	\$35,654.39	\$0.00	\$18,400.00	\$18,400.00	R
24-330-0000	FC REWARD DONATIONS	24	\$0.00	\$0.00			R
24-332-0000	FC LOCAL GOV REIMB	24	\$0.00	\$0.00			R
24-367-0000	FC SALES TAX REF	24	\$31.80	\$0.00			R
24-368-0000	FC GRANT (RTP)	24	\$0.00	\$0.00	\$92,000.00	\$92,000.00	R
24-392-0000	FC TRAN IN	24	\$0.00	\$0.00			R
24-392-0100	FC DUE FROM	24	\$0.00	\$0.00			R
24-399-0000	FC FUND BAL APPROP	24	\$0.00	\$63,560.00	\$95,771.00	\$95,771.00	R
24-399-0200	FC FB ROLLOVER	24	\$0.00	\$40,000.00			R
			\$96,954.39	\$138,560.00	\$281,171.00	\$281,171.00	
Fund: 25							
25-301-0000	OPEB REVENUE	25	\$0.00	\$0.00			R
25-301-0100	OPEB GF REVENUE	25	\$125,000.00	\$125,000.00			R
25-329-0000	OPEB INT	25	\$41,006.48	\$0.00	\$35,334.00	\$35,334.00	R
25-399-0000	OPEB FUND BAL APPROP	25	\$0.00	\$0.00	\$60,000.00	\$60,000.00	R
			\$166,006.48	\$125,000.00	\$95,334.00	\$95,334.00	
Fund: 27							
27-329-0000	SPRF INTEREST	27	\$16,356.03	\$5,979.00	\$300,000.00	\$300,000.00	R
27-331-0000	SSRF TRANSFER IN	27	\$0.00	\$0.00			R
27-332-0000	SSRF FEE IN LIEU - TOWN	27	\$0.00	\$0.00			R

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GL Account	GLAcct Desc	Fund	24-25 Rev. to Date	24-25 Rev. Budgeted	25-26 Requested	25-26 Recommended	Type
27-333-0000	SSRF FEE IN LIEU - 107	27	\$0.00	\$0.00			R
27-399-0000	SSRF FUND BALANCE APPROP	27	\$0.00	\$294,021.00			R
			\$16,356.03	\$300,000.00	\$300,000.00	\$300,000.00	
			\$7,045,383.99	\$9,073,265.74	\$8,210,182.00	\$8,341,032.00	

[Type] = 'R'

Southern Software FMS Budget Preparation Transactions

5/5/2025

	Estimated	Original	Est/Original	Amended	Amended
Expenditure Comparisons:	2025-2026	2024-2025	Difference	5/1/2025	Original Difference
Mayor and Board	41,400	40,000	1,400	40,000	0
Administration Department	536,780	503,955	32,825	503,955	0
Highway Patrol	1,000	1,000	0	1,000	0
Tax Collection Fees	8,000	8,000	0	8,000	0
Main Street Program	161,385	160,525	860	160,600	75
Professional	80,885	76,485	4,400	76,485	0
Police Department	2,012,436	1,801,037	211,399	1,871,097	70,060
Street Department	683,300	612,225	71,075	614,725	2,500
Powell Bill	82,000	107,000	-25,000	107,000	0
Street Lights	161,600	135,000	26,600	141,750	6,750
Planning	26,300	22,300	4,000	22,300	0
Sanitation Department	460,323	198,130	262,193	195,630	-2,500
Facility Maintenance Department	64,200	56,500	7,700	56,500	0
Cemetery Maintenance	26,000	26,000	0	26,000	0
Non-Departmental	156,557	139,187	17,370	146,187	7,000
Misc Appropriations	759,236	501,511	257,725	1,324,011	822,500
General Government (minus grants/proceeds)	5,261,402	4,388,855	872,547	5,295,240	906,385
Recreation Department (minus grants proceeds)	135,612	122,150	13,462	122,150	0
Separation Allowance (minus grants/proceeds)	50,000	50,000	0	50,000	0
Fire Department (minus grants/proceeds)	2,049,513	1,251,258	798,255	1,251,258	0
<b>Total Expenditures</b>	<b>\$7,496,527</b>	<b>\$5,812,263</b>	<b>\$1,684,264</b>	<b>\$6,718,648</b>	<b>\$906,385</b>
<b>Grants and Proceeds:</b>					
Transfer from FD Capital Reserves	0	40,706	-40,706	548,006	507,300
Federal Grant (Highway Safety)	35,000	62,500	-27,500	69,542	7,042
State Grant	0	0	0	0	0
Misc Grant (Walmart)	5,000	9,000	-4,000	9,000	0
Transfer from Capital Fund Reserves	60,000	44,750	15,250	304,252	259,502
	<b>\$100,000</b>	<b>\$156,956</b>	<b>-\$56,956</b>	<b>\$930,800</b>	<b>\$773,844</b>
<b>Total General Fund Budget</b>	<b>\$7,596,527</b>	<b>\$5,969,219</b>	<b>\$1,627,308</b>	<b>\$7,649,448</b>	<b>\$1,680,229</b>

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Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
10-410-1300	TRAINING	10	\$0.00	\$5,400.00	\$6,050.00	\$6,050.00	E
10-410-1200	TRAVEL	10	\$0.00	\$2,450.00	\$2,450.00	\$2,450.00	E
10-410-1000	MAYOR/BOARD W/C	10	\$100.00	\$200.00	\$200.00	\$200.00	E
10-410-3500	MAYOR/BOARD IT	10	\$135.00	\$350.00	\$350.00	\$350.00	E
10-410-3600	BOARD IT (SBITA)	10	\$432.00	\$450.00	\$450.00	\$450.00	E
10-410-1400	EXP. OF MAYOR & BOARD	10	\$481.88	\$2,550.00	\$2,550.00	\$2,550.00	E
10-410-0500	BOARD-FICA	10	\$1,384.65	\$1,750.00	\$1,750.00	\$1,750.00	E
10-410-0900	LIABILITY INSURANCE	10	\$4,038.00	\$4,050.00	\$4,800.00	\$4,800.00	E
10-410-0200	BOARD WAGES/SALARIES	10	\$18,100.00	\$22,800.00	\$22,800.00	\$22,800.00	E
			\$24,671.53	\$40,000.00	\$41,400.00	\$41,400.00	
Basic Acct: 420							
10-420-7400	ADM. CAPITAL OUTLAY	10	\$0.00	\$0.00			E
10-420-7300	ADM. CAPITAL OUTLAY (NF)	10	\$0.00	\$2,500.00	\$7,500.00	\$7,500.00	E
10-420-3100	FUEL	10	\$66.00	\$600.00	\$600.00	\$600.00	E
10-420-1900	MILEAGE REIMBURSEMENT	10	\$117.92	\$500.00	\$1,000.00	\$1,000.00	E
10-420-4000	ADM SUNSHINE FUND	10	\$522.50	\$650.00	\$500.00	\$500.00	E
10-420-1000	ADM. W/C	10	\$600.00	\$650.00	\$650.00	\$650.00	E
10-420-1700	AUTO MAINTENANCE	10	\$728.25	\$1,000.00	\$1,000.00	\$1,000.00	E
10-420-0620	ADM HRA	10	\$750.00	\$2,250.00	\$2,250.00	\$2,250.00	E
10-420-0900	ADM LIABILITY INSURANCE	10	\$1,018.66	\$1,350.00	\$1,350.00	\$1,350.00	E
10-420-1400	TRAINING	10	\$1,156.94	\$7,300.00	\$7,300.00	\$7,300.00	E
10-420-1600	ADM DUES/MEMBERSHIP	10	\$1,397.75	\$2,000.00	\$2,000.00	\$2,000.00	E
10-420-1300	ADM ADVERTISING	10	\$1,766.20	\$2,250.00	\$2,250.00	\$2,250.00	E
10-420-1800	BONDS	10	\$1,840.00	\$3,315.00	\$3,315.00	\$3,315.00	E
10-420-1200	POSTAGE	10	\$2,000.00	\$5,000.00	\$5,500.00	\$5,500.00	E
10-420-3300	ADM. SUPPLIES/EXPENSE	10	\$4,441.51	\$6,650.00	\$6,950.00	\$6,950.00	E
10-420-0610	ADM HSA	10	\$4,799.98	\$4,800.00	\$4,800.00	\$4,800.00	E

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Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
10-420-3600	ADM IT (SBITA)	10	\$6,613.38	\$6,800.00	\$7,500.00	\$7,500.00	E
10-420-1100	ADM. TELEPHONE	10	\$7,268.36	\$8,000.00	\$8,385.00	\$8,385.00	E
10-420-5700	ADM SPECIFIED EXPENSE	10	\$8,176.91	\$11,250.00	\$11,900.00	\$11,900.00	E
10-420-3500	ADMINISTRATION- IT	10	\$10,540.36	\$10,940.00	\$12,655.00	\$12,655.00	E
10-420-0800	ADM. 401K	10	\$13,311.00	\$15,800.00	\$16,500.00	\$16,500.00	E
10-420-0500	ADM. FICA	10	\$19,845.35	\$24,050.00	\$25,250.00	\$25,250.00	E
10-420-0600	ADM. GROUP INS.	10	\$20,817.90	\$28,800.00	\$28,950.00	\$28,950.00	E
10-420-0700	ADM. RETIREMENT	10	\$36,311.44	\$43,250.00	\$48,675.00	\$48,675.00	E
10-420-0200	ADM. WAGES/SALARY	10	\$266,211.64	\$314,250.00	\$330,000.00	\$330,000.00	E
			\$410,302.05	\$503,955.00	\$536,780.00	\$536,780.00	
Basic Acct: 421							
10-421-1300	HIGHWAY PATROL ELECTRIC	10	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	E
			\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
Basic Acct: 425							
10-425-0100	TAX COLLECTION FEES	10	\$4,520.02	\$8,000.00	\$8,000.00	\$8,000.00	E
			\$4,520.02	\$8,000.00	\$8,000.00	\$8,000.00	
Basic Acct: 450							
10-450-7400	MS CAPITAL	10	(\$5,025.00)	\$0.00			E
10-450-0620	MS HRA	10	\$0.00	\$750.00	\$750.00	\$750.00	E
10-450-2200	MS CONTRACTED SERVICES	10	\$56.15	\$2,200.00	\$2,250.00	\$2,250.00	E
10-450-1000	MS W/C	10	\$150.00	\$150.00	\$150.00	\$150.00	E
10-450-2500	MS 4TH OF JULY	10	\$245.00	\$1,325.00	\$400.00	\$400.00	E
10-450-1600	DUES	10	\$510.00	\$1,150.00	\$1,150.00	\$1,150.00	E
10-450-0900	LIABILITY INSURANCE	10	\$770.00	\$850.00	\$900.00	\$900.00	E
10-450-1400	MS TRAINING	10	\$910.10	\$2,050.00	\$3,200.00	\$3,200.00	E
10-450-0610	MS HSA	10	\$1,599.98	\$1,600.00	\$1,600.00	\$1,600.00	E
10-450-3300	MS IT (SBITA)	10	\$1,623.57	\$1,900.00	\$1,900.00	\$1,900.00	E
10-450-2100	MS DECORATIONS & LIGHTS	10	\$1,899.63	\$7,202.00	\$8,300.00	\$8,300.00	E

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Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
10-450-1500	MS SUPPLIES AND EXPENSE	10	\$1,903.35	\$2,300.00	\$2,250.00	\$2,250.00	E
10-450-1900	MS TRAVEL REIMB	10	\$1,922.78	\$2,700.00	\$6,335.00	\$6,335.00	E
10-450-2300	MS PARADES	10	\$1,974.78	\$3,900.00	\$4,000.00	\$4,000.00	E
10-450-0800	MS 401K	10	\$2,240.48	\$2,650.00	\$2,800.00	\$2,800.00	E
10-450-2400	MS CHAMBER VISTOR SERVICES	10	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	E
10-450-0500	MS FICA	10	\$3,418.58	\$4,100.00	\$4,300.00	\$4,300.00	E
10-450-1800	MS COMM. PROMOTIONS	10	\$3,579.76	\$16,625.00	\$15,400.00	\$15,400.00	E
10-450-7500	MS NF CAPITAL	10	\$4,530.00	\$4,848.00			E
10-450-1300	MS CONCERTS ON THE CREEK	10	\$4,800.00	\$6,800.00	\$6,850.00	\$6,850.00	E
10-450-0700	MS RETIREMENT	10	\$6,111.82	\$7,450.00	\$8,250.00	\$8,250.00	E
10-450-0600	MS GROUP INSURANCE	10	\$6,840.50	\$9,500.00	\$9,500.00	\$9,500.00	E
10-450-1700	MS GUTM	10	\$18,914.57	\$25,050.00	\$22,900.00	\$22,900.00	E
10-450-0200	MS WAGES/SALARY	10	\$44,808.06	\$53,000.00	\$55,700.00	\$55,700.00	E
			\$106,284.11	\$160,600.00	\$161,385.00	\$161,385.00	
Basic Acct: 470							
10-470-1500	LEGAL TAXES	10	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	E
10-470-1700	LEGAL HAZARD ABATE	10	\$0.00	\$1,680.00	\$1,680.00	\$1,680.00	E
10-470-2200	CONSULTING PROFESSIONALS	10	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	E
10-470-1300	LEGAL INSURANCE	10	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	E
10-470-0000	LEGAL MONTHLY FLAT	10	\$2,400.00	\$2,880.00	\$2,880.00	\$2,880.00	E
10-470-2000	ACTUARIAL	10	\$4,345.70	\$5,000.00	\$5,000.00	\$5,000.00	E
10-470-1400	LEGAL GENERAL GOV,	10	\$12,811.00	\$34,325.00	\$34,325.00	\$34,325.00	E
10-470-1800	AUDIT	10	\$20,600.00	\$20,600.00	\$25,000.00	\$25,000.00	E
			\$40,156.70	\$76,485.00	\$80,885.00	\$80,885.00	
Basic Acct: 510							
10-510-3600	PD SOCIAL WORKER -WCU	10	\$0.00	\$0.00	\$15,000.00	\$15,000.00	E
10-510-7100	PD GRANT EXP.	10	\$0.00	\$27,500.00			E
10-510-7200	PD CAPITAL OUTLAY LEASE	10	\$0.00	\$57,097.00			E



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Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
10-510-0400	PD SEP ALLOW	10	\$0.00	\$0.00			E
10-510-3900	PD PSYCH SERVICE	10	\$0.00	\$500.00	\$2,000.00	\$2,000.00	E
10-510-4200	PD EQUIT. SHARING	10	\$0.00	\$0.00			E
10-510-4300	ABC REHAB/EDU	10	\$0.00	\$0.00			E
10-510-0000	COMP/VAC PAYOUT	10	\$0.00	\$10,755.00	\$11,300.00	\$11,300.00	E
10-510-0620	PD HRA	10	\$0.00	\$11,250.00	\$11,250.00	\$11,250.00	E
10-510-1300	PD CONTRACTED SERVICES	10	\$0.00	\$1,900.00	\$2,400.00	\$2,400.00	E
10-510-4900	PD INTEREST LEASES	10	\$44.85	\$51.00	\$1,601.00	\$1,601.00	E
10-510-3700	PD COMM. POLICING	10	\$104.87	\$0.00	\$2,000.00	\$2,000.00	E
10-510-1200	PD BONDS	10	\$112.00	\$250.00	\$250.00	\$250.00	E
10-510-1600	PD EVID. POSTAGE	10	\$190.21	\$400.00	\$1,800.00	\$1,800.00	E
10-510-4500	PD AWAKE COUNSELING SERVICE	10	\$500.00	\$500.00	\$500.00	\$500.00	E
10-510-1800	PD COMMUNICATION	10	\$605.00	\$2,400.00	\$2,400.00	\$2,400.00	E
10-510-7102	PD GRANT - WALMART	10	\$1,240.67	\$5,000.00	\$5,000.00	\$5,000.00	E
10-510-4000	PD SPECIAL EVENTS	10	\$1,644.78	\$2,075.05	\$1,000.00	\$1,000.00	E
10-510-2900	PD SUNSHINE	10	\$1,910.37	\$2,000.00	\$2,000.00	\$2,000.00	E
10-510-4800	PD PRINCIPAL LEASES	10	\$2,088.85	\$2,561.00	\$10,457.00	\$10,457.00	E
10-510-7104	PD BCBS GRANT	10	\$2,486.36	\$0.00			E
10-510-4400	K-9 EXPENSE	10	\$3,072.14	\$4,000.00	\$4,000.00	\$4,000.00	E
10-510-3800	PD LAW ENFOR SUPPLIES	10	\$3,149.11	\$3,500.00	\$3,500.00	\$3,500.00	E
10-510-0100	WAGES/SALARIES AUX.	10	\$3,378.72	\$6,000.00	\$6,000.00	\$6,000.00	E
10-510-3500	PD SUBSTANCE TAX	10	\$4,000.00	\$8,700.00	\$2,000.00	\$2,000.00	E
10-510-7103	PD GREAT SMOKIES HEALTH GRA	10	\$4,227.78	\$4,227.78			E
10-510-3400	PD SPECIFIED EXP	10	\$4,680.11	\$10,345.00	\$10,345.00	\$10,345.00	E
10-510-1100	PD TELEPHONE	10	\$7,551.35	\$8,055.00	\$5,500.00	\$5,500.00	E
10-510-3300	PD SUPPLIES/EXP.	10	\$8,097.73	\$8,950.00	\$9,450.00	\$9,450.00	E
10-510-4100	PD UNIFORMS	10	\$10,340.13	\$11,500.00	\$13,750.00	\$13,750.00	E

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Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
10-510-3200	PD TRAINING	10	\$10,449.38	\$13,300.00	\$13,000.00	\$13,000.00	E
10-510-7300	PD CAPITAL (NF)	10	\$11,222.85	\$26,507.25	\$16,711.00	\$16,711.00	E
10-510-3010	PD IT (SBITA)	10	\$18,961.33	\$19,873.00	\$19,873.00	\$19,873.00	E
10-510-3000	PD IT	10	\$20,299.52	\$25,530.00	\$26,658.00	\$26,658.00	E
10-510-1700	PD AUTO MAINT.	10	\$20,600.08	\$30,000.00	\$31,000.00	\$31,000.00	E
10-510-0610	PD HSA	10	\$20,799.80	\$24,000.00	\$25,600.00	\$25,600.00	E
10-510-7101	PD HIGHWAY SAFETY GRANT	10	\$23,616.70	\$42,041.91	\$35,000.00	\$35,000.00	E
10-510-1000	PD W/C	10	\$28,282.69	\$28,283.00	\$34,500.00	\$34,500.00	E
10-510-3100	PD FUEL	10	\$28,303.07	\$42,187.75	\$52,470.00	\$52,470.00	E
10-510-0800	PD 401K	10	\$34,602.08	\$46,992.20	\$51,800.00	\$51,800.00	E
10-510-0300	PD OT WAGES	10	\$49,015.93	\$45,595.54	\$45,150.00	\$45,150.00	E
10-510-0500	PD FICA	10	\$55,927.50	\$73,694.12	\$81,000.00	\$81,000.00	E
10-510-0900	PD LIABILITY INS.	10	\$57,461.90	\$57,462.00	\$64,625.00	\$64,625.00	E
10-510-0600	PD GROUP INS.	10	\$90,441.23	\$141,500.00	\$151,650.00	\$151,650.00	E
10-510-0700	PD RETIREMENT	10	\$107,867.42	\$140,978.14	\$165,800.00	\$165,800.00	E
10-510-7400	PD CAPITAL	10	\$136,332.22	\$146,177.00	\$132,746.00	\$132,746.00	E
10-510-0200	PD WAGES/SALARIES	10	\$688,148.92	\$900,750.00	\$981,350.00	\$981,350.00	E
			\$1,461,757.65	\$1,994,388.74	\$2,052,436.00	\$2,052,436.00	
Basic Acct: 560							
10-560-3900	SD LANDSCAPE	10	\$0.00	\$500.00	\$1,500.00	\$1,500.00	E
10-560-3000	SD IT	10	\$0.00	\$500.00	\$500.00	\$500.00	E
10-560-0000	SD VAC/COMP PAYOUT	10	\$0.00	\$8,510.00	\$8,950.00	\$8,950.00	E
10-560-7000	JC MUNICIPAL GRANT	10	\$0.00	\$0.00			E
10-560-4100	SD SERVICE PROJECT	10	\$0.00	\$0.00	\$1,000.00	\$1,000.00	E
10-560-0620	SD HRA	10	\$0.00	\$4,650.00	\$4,500.00	\$4,500.00	E
10-560-1100	SD TELEPHONE	10	\$28.68	\$450.00	\$450.00	\$450.00	E
10-560-3200	SD TRAINING	10	\$80.00	\$1,000.00	\$9,000.00	\$9,000.00	E

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Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
10-560-4000	SD GARDEN CLUB	10	\$500.00	\$500.00	\$500.00	\$500.00	E
10-560-3010	SD IT (SBITA)	10	\$1,519.95	\$1,770.00	\$2,000.00	\$2,000.00	E
10-560-3800	SD SHOP	10	\$2,045.35	\$3,300.00	\$3,500.00	\$3,500.00	E
10-560-3600	SD UNIFORMS/SAFETY	10	\$5,334.23	\$5,175.00	\$4,625.00	\$7,700.00	E
10-560-0610	SD HSA	10	\$8,639.95	\$9,920.00	\$9,600.00	\$9,600.00	E
10-560-3100	SD FUEL	10	\$8,809.35	\$15,250.00	\$16,250.00	\$16,250.00	E
10-560-3300	SD SUPPLIES/EXPENSE	10	\$9,294.64	\$9,500.00	\$9,000.00	\$9,000.00	E
10-560-7500	SD CAPITAL (NF)	10	\$10,597.42	\$16,000.00	\$11,500.00	\$11,500.00	E
10-560-0800	SD 401K	10	\$11,873.49	\$17,100.00	\$16,650.00	\$16,650.00	E
10-560-1000	SD W/C	10	\$13,500.00	\$13,500.00	\$15,000.00	\$15,000.00	E
10-560-7400	SD CAPITAL	10	\$14,699.00	\$15,100.00	\$135,000.00	\$135,000.00	E
10-560-0900	SD LIABILITY INS.	10	\$14,863.15	\$15,300.00	\$18,500.00	\$18,500.00	E
10-560-0300	SD OVERTIME	10	\$15,731.00	\$18,100.00	\$18,000.00	\$18,000.00	E
10-560-1700	SD AUTO MAINT.	10	\$17,196.36	\$18,600.00	\$16,500.00	\$16,500.00	E
10-560-0500	SD FICA	10	\$18,507.69	\$26,150.00	\$25,500.00	\$25,500.00	E
10-560-0700	SD RETIREMENT	10	\$34,632.40	\$47,000.00	\$49,150.00	\$49,150.00	E
10-560-0600	SD GROUP INS.	10	\$36,563.34	\$58,700.00	\$57,000.00	\$57,000.00	E
10-560-0200	SD WAGES/SALARIES	10	\$238,247.13	\$315,150.00	\$306,050.00	\$306,050.00	E
			\$462,663.13	\$621,725.00	\$740,225.00	\$743,300.00	
Basic Acct: 561							
10-561-0900	PB ENGINEER.	10	\$0.00	\$1,300.00	\$1,300.00	\$1,300.00	E
10-561-1000	PB PAVING (CA)	10	\$0.00	\$70,000.00	\$45,000.00	\$45,000.00	E
10-561-1200	PB SNOW/ICE REM.	10	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	E
10-561-1300	PB CURB/GUTTER (CA)	10	\$0.00	\$0.00			E
10-561-1400	PB NEW EQIP. (CA)	10	\$0.00	\$0.00			E
10-561-1500	PB NEW CONST. (CA)	10	\$0.00	\$0.00			E
10-561-1600	PB SIDEWALK (CA)	10	\$0.00	\$0.00			E

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GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
10-561-1700	PB BRIDGE INSPEC.	10	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	E
10-561-7600	PB OPER. TRANSFER	10	\$0.00	\$0.00			E
10-561-7300	PB DEBT PRINCIPAL	10	\$0.00	\$0.00			E
10-561-7200	PB DEBT INT.	10	\$0.00	\$0.00			E
10-561-1900	PB NEW EQUIPMENT (NF)	10	\$0.00	\$0.00			E
10-561-3700	PB NC TAX	10	\$0.00	\$0.00			E
10-561-3900	PB JC TAX	10	\$0.00	\$0.00			E
10-561-2000	PB BRIDGE REPAIR (CA)	10	\$0.00	\$0.00			E
10-561-1800	PB SIDEWALK	10	\$3,900.00	\$3,900.00			E
10-561-1100	PB MAINT.	10	\$3,910.74	\$28,000.00	\$31,900.00	\$31,900.00	E
			\$7,810.74	\$107,000.00	\$82,000.00	\$82,000.00	
Basic Acct: 562							
10-562-0000	STREET LIGHTS DUKE	10	\$100,836.99	\$141,750.00	\$161,600.00	\$161,600.00	E
			\$100,836.99	\$141,750.00	\$161,600.00	\$161,600.00	
Basic Acct: 570							
10-570-3300	PLANNING/LANDUSE EXP	10	\$0.00	\$200.00	\$200.00	\$200.00	E
10-570-3400	HAZARD ABATEMENT	10	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	E
10-570-3500	PLAN/LANDUSE PROF SER	10	\$0.00	\$500.00	\$500.00	\$500.00	E
10-570-1300	PLANNING/LANDUSE ADV	10	\$0.00	\$600.00	\$600.00	\$600.00	E
10-570-3200	JC INSPECTION FEES	10	\$11,220.00	\$16,000.00	\$20,000.00	\$20,000.00	E
			\$11,220.00	\$22,300.00	\$26,300.00	\$26,300.00	
Basic Acct: 580							
10-580-0300	SANT OT WAGES	10	\$0.00	\$0.00			E
10-580-7400	SANT CAPITAL	10	\$0.00	\$259,502.00	\$261,508.00	\$261,508.00	E
10-580-3700	SANT SPRING CLEANUP	10	\$0.00	\$0.00			E
10-580-7300	SANT CAPITAL (NF)	10	\$0.00	\$0.00			E
10-580-7200	LEASE PROCEEDS	10	\$0.00	\$0.00			E
10-580-0620	SANT HRA	10	\$0.00	\$1,350.00	\$1,500.00	\$1,500.00	E

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Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
10-580-3300	SANT SUPPLIES/EXP.	10	\$1,451.00	\$2,000.00	\$1,500.00	\$1,500.00	E
10-580-0610	SANT HSA	10	\$2,559.97	\$2,880.00	\$3,200.00	\$3,200.00	E
10-580-3600	SANT UNIFORMS	10	\$2,823.40	\$3,150.00	\$3,000.00	\$2,000.00	E
10-580-0800	SANT 401K	10	\$2,881.74	\$3,800.00	\$4,125.00	\$4,125.00	E
10-580-1000	SANT W/C	10	\$3,900.00	\$4,500.00	\$5,000.00	\$5,000.00	E
10-580-3100	SANT FUEL	10	\$4,932.22	\$10,500.00	\$10,500.00	\$10,500.00	E
10-580-0500	SANT FICA	10	\$5,448.05	\$6,850.00	\$7,450.00	\$7,450.00	E
10-580-0900	SANT LIABILITY INS.	10	\$6,037.73	\$8,500.00	\$10,000.00	\$10,000.00	E
10-580-4400	SANT C&D/BRUSH	10	\$7,012.87	\$11,000.00	\$11,000.00	\$11,000.00	E
10-580-0700	SANT RETIREMENT	10	\$7,917.60	\$10,400.00	\$12,200.00	\$12,200.00	E
10-580-1700	SANT AUTO MAINT	10	\$8,769.40	\$13,650.00	\$13,840.00	\$13,840.00	E
10-580-5200	SANT RECYC. BINS	10	\$9,244.00	\$10,200.00			E
10-580-0600	SANT GROUP INS.	10	\$10,666.42	\$17,550.00	\$19,450.00	\$19,450.00	E
10-580-0200	SANT WAGES/SALARIES	10	\$70,949.91	\$89,300.00	\$97,050.00	\$97,050.00	E
			\$144,594.31	\$455,132.00	\$461,323.00	\$460,323.00	
Basic Acct: 590							
10-590-0200	FM WAGES/SALARIES	10	\$0.00	\$0.00			E
10-590-0600	FM 401K	10	\$0.00	\$0.00			E
10-590-0700	FM RETIREMENT	10	\$0.00	\$0.00			E
10-590-7300	FM CAPITAL (NF)	10	\$0.00	\$0.00			E
10-590-7400	FM CAPITAL	10	\$0.00	\$0.00			E
10-590-3500	FM CONTRACTED SERVICES	10	\$95.00	\$2,650.00	\$4,050.00	\$4,050.00	E
10-590-1000	FM W/C	10	\$200.00	\$200.00	\$200.00	\$200.00	E
10-590-0500	FM FICA	10	\$269.28	\$350.00	\$350.00	\$350.00	E
10-590-3600	FM TERMINIX CONTRACT	10	\$1,618.00	\$2,300.00	\$2,800.00	\$2,800.00	E
10-590-3300	FM WATER/SEWER	10	\$2,539.46	\$3,840.00	\$3,840.00	\$3,840.00	E
10-590-3100	FM NATURAL GAS	10	\$2,709.28	\$3,000.00	\$4,000.00	\$4,000.00	E

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GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
10-590-0300	FM OT WAGES	10	\$3,520.00	\$4,160.00	\$4,160.00	\$4,160.00	E
10-590-0800	FM LIABILITY INS.	10	\$8,786.00	\$9,100.00	\$10,800.00	\$10,800.00	E
10-590-3400	FM BUILDING MAINT.	10	\$12,904.31	\$12,900.00	\$13,000.00	\$13,000.00	E
10-590-3200	FM ELECTRIC	10	\$15,413.10	\$18,000.00	\$21,000.00	\$21,000.00	E
			\$48,054.43	\$56,500.00	\$64,200.00	\$64,200.00	
Basic Acct: 640							
10-640-4500	CEME. DEPT CONTRACT	10	\$19,500.00	\$26,000.00	\$26,000.00	\$26,000.00	E
			\$19,500.00	\$26,000.00	\$26,000.00	\$26,000.00	
Basic Acct: 660							
10-660-4400	NON DEPT HENDERSON CO	10	\$0.00	\$0.00			E
10-660-5600	ELECTIONS	10	\$0.00	\$3,750.00	\$5,000.00	\$5,000.00	E
10-660-4600	NON DEPT MECK CO - 2%	10	\$0.00	\$0.00			E
10-660-7000	NON DEPT SWAIN CO	10	\$0.00	\$0.00			E
10-660-0600	CONTINGENCY	10	\$0.00	\$20,000.00	\$30,890.00	\$28,815.00	E
10-660-0700	ESC EXPENSE	10	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	E
10-660-3800	JC FOOD TAX (2%)	10	\$0.00	\$0.00			E
10-660-1200	REFUND ON TAXES	10	\$0.00	\$500.00	\$500.00	\$500.00	E
10-660-0500	TUITION ASSISTANCE	10	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	E
10-660-1800	WEBSITE MAINTENANCE	10	\$0.00	\$400.00	\$400.00	\$400.00	E
10-660-3400	MECK CO TAX .50	10	\$0.00	\$0.00			E
10-660-0910	COBRA ADMINISTRATION	10	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	E
10-660-2300	PAY STUDY	10	\$0.00	\$0.00	\$11,800.00	\$11,800.00	E
10-660-2500	MOUNTAIN MEDIATION SERVICES	10	\$0.00	\$500.00			E
10-660-4000	NON DEPT BUNC CO	10	\$42.32	\$0.00			E
10-660-4100	NON DEPT HAY CO	10	\$287.79	\$0.00			E
10-660-3600	COUNTY USE TAX	10	\$355.88	\$1,200.00	\$1,200.00	\$1,200.00	E
10-660-4200	NON DEPT MACON CO	10	\$660.35	\$0.00			E
10-660-3500	STATE USE TAX	10	\$751.31	\$3,000.00	\$3,000.00	\$3,000.00	E

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GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
10-660-1100	EMPLOYEE RECOGNITION	10	\$752.50	\$1,350.00	\$1,350.00	\$1,350.00	E
10-660-0900	WELLNESS/DRUG AWARE	10	\$1,399.29	\$2,575.00	\$2,575.00	\$2,575.00	E
10-660-0300	RR CROSSING MAINT.	10	\$1,432.00	\$3,000.00	\$3,000.00	\$3,000.00	E
10-660-0400	MUNICODE	10	\$1,922.50	\$4,700.00	\$4,000.00	\$4,000.00	E
10-660-2600	RESCUE SQUAD SERVICES	10	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E
10-660-3900	NON DEPT JACK CO	10	\$4,957.63	\$5,000.00	\$5,000.00	\$5,000.00	E
10-660-2400	LIBRARY SERVICES	10	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	E
10-660-5300	NON DEPT DUES/SUBSCR.	10	\$8,440.00	\$9,030.00	\$9,030.00	\$9,030.00	E
10-660-3700	NON DEPT STATE SALES TAX	10	\$12,400.47	\$11,500.00	\$11,500.00	\$11,500.00	E
10-660-0800	PARKING LOT RENTAL	10	\$13,869.76	\$14,300.00	\$14,500.00	\$14,500.00	E
10-660-5400	NON DEPT LIABILITY INS.	10	\$16,627.24	\$22,000.00	\$23,300.00	\$23,300.00	E
10-660-1000	ABC REHAB/SCHOLARSHIP	10	\$24,682.00	\$24,682.00	\$19,887.00	\$19,887.00	E
			\$96,081.04	\$139,187.00	\$158,632.00	\$156,557.00	
Basic Acct: 690							
10-690-5700	MISC APPROP.	10	\$0.00	\$0.00			E
10-690-9400	CONT TO FUNB BALANCE	10	\$0.00	\$0.00			E
10-690-9700	CONT TO SIDEWALK PROJECT	10	\$0.00	\$0.00			E
10-690-9500	CONT TO FC	10	\$0.00	\$0.00			E
10-690-0900	DUE TO	10	\$0.00	\$0.00			E
10-690-0700	CONTRIBUTION TO GF CRF	10	\$0.00	\$0.00			E
10-690-9200	CONTRIBUTION STABILIZATION P	10	\$0.00	\$0.00	\$385,000.00	\$385,000.00	E
10-690-9800	OPEB SEPARATION ALLOW.	10	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	E
10-690-9300	CONT TO RECREATION	10	\$115,150.00	\$115,150.00	\$121,612.00	\$121,612.00	E
10-690-9900	OPEB RETIREE INSURANCE	10	\$125,000.00	\$125,000.00			E
10-690-0000	CONTRIBUTION TO FD	10	\$204,361.00	\$204,361.00	\$202,624.00	\$202,624.00	E
10-690-0800	TRANSFER OUT OF GF	10	\$829,500.00	\$829,500.00			E
			\$1,324,011.00	\$1,324,011.00	\$759,236.00	\$759,236.00	
			\$4,262,463.70	\$5,678,033.74	\$5,361,402.00	\$5,361,402.00	

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GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
Fund: 13							
Basic Acct: 620							
13-620-0600	REC GROUP INS	13	\$0.00	\$0.00			E
13-620-0700	REC RETIREMENT	13	\$0.00	\$0.00			E
13-620-3600	REC UNIFORMS	13	\$0.00	\$600.00	\$600.00	\$600.00	E
13-620-4000	REC BUNC. CO SALES TAX	13	\$0.00	\$0.00			E
13-620-4100	REC HAYW. CO SALES TAX	13	\$0.00	\$0.00			E
13-620-4200	REC MACON CO SALES TAX	13	\$0.00	\$0.00			E
13-620-5700	REC MISC EXPENSE	13	\$0.00	\$0.00			E
13-620-0800	REC 401K	13	\$0.00	\$0.00			E
13-620-0300	REC OT	13	\$0.00	\$0.00			E
13-620-1600	REC PARK REFUND	13	\$0.00	\$0.00			E
13-620-4300	REC TRANSFER OUT	13	\$0.00	\$0.00			E
13-620-1700	REC MILE REIMB	13	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	E
13-620-4400	REC TRANS. TO C. RESER.	13	\$0.00	\$0.00			E
13-620-7300	RECREATION CAPITAL (NF)	13	\$0.00	\$0.00			E
13-620-7200	REC SKATE PARK	13	\$0.00	\$0.00			E
13-620-7400	RECREATION CAPITAL	13	\$0.00	\$0.00			E
13-620-3900	REC JC SALES TAX	13	\$72.13	\$500.00	\$500.00	\$500.00	E
13-620-3700	REC STATE SALES TAX	13	\$152.06	\$1,000.00	\$1,000.00	\$1,000.00	E
13-620-1500	REC MAINT AND REPAIR	13	\$179.80	\$5,978.00	\$8,000.00	\$8,000.00	E
13-620-1000	REC W/C	13	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E
13-620-0500	REC FICA	13	\$1,337.98	\$2,400.00	\$2,525.00	\$2,525.00	E
13-620-3500	RECREATION IT	13	\$2,137.84	\$3,600.00	\$3,600.00	\$3,600.00	E
13-620-3300	REC SUPPLIES/EXPENSE	13	\$2,235.13	\$9,100.00	\$9,100.00	\$9,100.00	E
13-620-0900	REC LIAB. INS.	13	\$3,073.00	\$3,000.00	\$4,950.00	\$4,950.00	E
13-620-1300	REC UTILITIES	13	\$13,298.92	\$18,350.00	\$18,562.00	\$18,562.00	E
13-620-0200	REC SALARIES/WAGES	13	\$17,489.11	\$31,250.00	\$32,775.00	\$32,775.00	E



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GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
			\$40,975.97	\$77,978.00	\$83,812.00	\$83,812.00	
Basic Acct: 720							
13-720-9300	REC ABC CONT. TO JC	13	\$0.00	\$0.00			E
13-720-0900	REC LIAB. INS	13	\$1,587.00	\$1,800.00	\$1,800.00	\$1,800.00	E
13-720-7400	REC POOL CA	13	\$10,473.95	\$10,474.00	\$5,000.00	\$5,000.00	E
13-720-5700	REC MISC POOL EXP	13	\$31,897.94	\$31,898.00	\$45,000.00	\$45,000.00	E
			\$43,958.89	\$44,172.00	\$51,800.00	\$51,800.00	
			\$84,934.86	\$122,150.00	\$135,612.00	\$135,612.00	
Fund: 14							
Basic Acct: 510							
14-510-0600	SEP ALLOW FUND BAL. CONT.	14	\$0.00	\$11,405.00	\$11,400.00	\$11,400.00	E
14-510-0700	SEP ALLOW RETIREE INS	14	\$0.00	\$0.00			E
14-510-0500	SEP ALLOW FICA	14	\$2,278.80	\$2,750.00	\$2,750.00	\$2,750.00	E
14-510-0400	SEP ALLOW PAYROLL	14	\$29,789.40	\$35,845.00	\$35,850.00	\$35,850.00	E
			\$32,068.20	\$50,000.00	\$50,000.00	\$50,000.00	
			\$32,068.20	\$50,000.00	\$50,000.00	\$50,000.00	
Fund: 15							
Basic Acct: 410							
15-410-0000	RLF EXPENSE	15	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00	E
15-410-0100	RLF LOAN	15	\$0.00	\$0.00			E
15-410-3700	RLF STATE SALES TAX	15	\$0.00	\$400.00	\$400.00	\$400.00	E
15-410-3900	RLF JC SALES TAX	15	\$0.00	\$100.00	\$100.00	\$100.00	E
15-410-5000	USDA RURAL BUS. GRANT EXP.	15	\$0.00	\$0.00			E
15-410-0200	METROSTAT RLF EXPENSE	15	\$0.00	\$0.00			E
15-410-4000	RLF TRAN OUT	15	\$0.00	\$0.00			E
			\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	
			\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	
Fund: 17							
Basic Acct: 410							

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GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
17-410-0000	BRIDGE PARK EXPENSE	17	\$0.00	\$0.00			E
17-410-3700	BP STATE SALES TAX	17	\$0.00	\$0.00			E
17-410-3900	BP JC SALES TAX	17	\$0.00	\$0.00			E
			\$0.00	\$0.00	\$0.00	\$0.00	
Basic Acct: 411							
17-411-0000	BRIDGE PARK FENCE EXPENSE	17	\$0.00	\$0.00			E
			\$0.00	\$0.00	\$0.00	\$0.00	
			\$0.00	\$0.00	\$0.00	\$0.00	
Fund: 19							
Basic Acct: 530							
19-530-0000	FD CONTINGENCY	19	\$0.00	(\$2,998.00)	\$14,500.00	\$14,500.00	E
19-530-3600	FD FIRE PREVENTION	19	\$0.00	(\$200.00)	\$2,000.00	\$2,000.00	E
19-530-7100	FD PRINC EXP	19	\$0.00	\$0.00			E
19-530-7300	FD GRANT EXPENSE	19	\$0.00	\$0.00			E
19-530-7500	FD CAPITAL (NF)	19	\$0.00	\$0.00			E
19-530-7000	FD INT EXP	19	\$0.00	\$0.00			E
19-530-4100	FD HAYWOOD CO TAX	19	\$0.00	\$0.00			E
19-530-8600	FD BUNC CO TAX	19	\$0.00	\$0.00			E
19-530-8700	FD ALEXANDER TAX	19	\$0.00	\$0.00			E
19-530-6800	FD BUILD INTER	19	\$0.00	\$0.00			E
19-530-6900	FD BUILD PRINCIPAL	19	\$0.00	\$0.00			E
19-530-8800	FD BURKE CO	19	\$0.00	\$0.00			E
19-530-8900	JC PREPARED FOOD TAX	19	\$0.00	\$0.00			E
19-530-9000	JACKSON CO FOOD TAX	19	\$0.00	\$0.00			E
19-530-0400	FD - STATE EQUIPMENT	19	\$0.00	\$0.00			E
19-530-9100	FD TRANS TO CAP RES	19	\$0.00	\$0.00			E
19-530-9200	FD CONT TO FUND BAL	19	\$0.00	\$0.00			E
19-530-8000	NC USE TAX	19	\$0.00	\$1,500.00	\$2,000.00	\$2,000.00	E

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Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
19-530-8100	COUNTY USE TAX	19	\$0.00	\$500.00	\$750.00	\$750.00	E
19-530-7900	FD HENDERSON TAX	19	\$0.00	\$0.00			E
19-530-7600	FD CONTRIBUTED CAPITAL	19	\$0.00	\$0.00	\$98,000.00	\$98,000.00	E
19-530-4900	FD GASTON CO	19	\$0.00	\$0.00			E
19-530-9300	FB EARMARK PUMPER TRUCK	19	\$0.00	\$0.00			E
19-530-4600	FD POLK COUNTY	19	\$0.00	\$0.00			E
19-530-5000	FD CATAWBA CO	19	\$0.00	\$0.00			E
19-530-4300	FD SWAIN CO	19	\$0.00	\$0.00			E
19-530-0900	FD WELLNESS AND DRUG	19	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	E
19-530-4200	FD MACON CO TAX	19	\$70.10	\$200.00			E
19-530-1800	FD VEND MACHINE EXP	19	\$112.25	\$1,000.00	\$1,000.00	\$1,000.00	E
19-530-3200	FD SUNSHINE	19	\$150.00	\$500.00	\$500.00	\$500.00	E
19-530-4400	FD HENDERSON CO	19	\$480.54	\$1,000.00			E
19-530-3500	FD TRAINING	19	\$662.79	\$700.00	\$2,000.00	\$2,000.00	E
19-530-3900	FD EQUIP	19	\$732.10	\$18,500.00	\$19,000.00	\$19,000.00	E
19-530-8500	FD JC TAX	19	\$1,707.66	\$5,000.00	\$5,000.00	\$5,000.00	E
19-530-1400	FD IT	19	\$2,087.39	\$5,270.00	\$5,400.00	\$5,400.00	E
19-530-3400	FD SPECIFIED EXPENSE	19	\$2,204.18	\$3,900.00	\$4,145.00	\$4,145.00	E
19-530-1701	FD AUTO MAINTENANCE	19	\$2,295.87	\$3,000.00	\$3,000.00	\$3,000.00	E
19-530-1500	FD IT (SBITA)	19	\$3,705.21	\$4,000.00	\$4,000.00	\$4,000.00	E
19-530-0700	FD PENSION FUND	19	\$4,020.00	\$4,200.00	\$6,300.00	\$6,300.00	E
19-530-1100	FD TELEPHONE	19	\$4,247.12	\$8,000.00	\$8,000.00	\$8,000.00	E
19-530-4010	FD UNIFORMS	19	\$4,662.11	\$10,000.00	\$10,000.00	\$10,000.00	E
19-530-8400	STATE SALES TAX	19	\$4,836.19	\$9,500.00	\$9,500.00	\$9,500.00	E
19-530-0500	FD RETIRE FIREMEN	19	\$5,193.84	\$5,195.00	\$6,000.00	\$6,000.00	E
19-530-1600	FD COMMUNICATION	19	\$6,252.02	\$6,000.00	\$7,000.00	\$7,000.00	E
19-530-7200	FD FISHER CREEK	19	\$6,984.95	\$10,600.00	\$7,000.00	\$7,000.00	E

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GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
19-530-3300	FD SUPPLIES	19	\$7,473.04	\$11,350.00	\$11,500.00	\$11,500.00	E
19-530-3700	FD BLDG MAINT	19	\$9,405.05	\$18,283.00	\$7,000.00	\$7,000.00	E
19-530-3800	FD EQUIP MAINT	19	\$10,553.63	\$18,000.00	\$9,000.00	\$9,000.00	E
19-530-0600	FD VOLUNTEER CALL PAY	19	\$12,132.00	\$37,000.00	\$37,000.00	\$37,000.00	E
19-530-3100	FD FUEL	19	\$12,398.80	\$18,000.00	\$18,000.00	\$18,000.00	E
19-530-1300	FD UTILITIES	19	\$12,562.21	\$18,000.00	\$18,000.00	\$18,000.00	E
19-530-4000	FD P.P.E.	19	\$22,412.99	\$35,000.00	\$35,000.00	\$35,000.00	E
19-530-1000	FD W/C	19	\$23,300.00	\$23,300.00	\$27,500.00	\$27,500.00	E
19-530-7400	FD CAPITAL	19	\$37,971.74	\$607,300.00	\$495,300.00	\$566,150.00	E
19-530-1700	FD TRUCK MAINTENANCE	19	\$39,822.31	\$43,000.00	\$32,000.00	\$32,000.00	E
19-530-0800	FD INSURANCE	19	\$44,867.00	\$45,005.00	\$51,000.00	\$51,000.00	E
			\$283,303.09	\$970,805.00	\$957,595.00	\$1,028,445.00	
Basic Acct: 531							
19-531-0620	FD HRA	19	\$0.00	\$6,750.00	\$8,250.00	\$8,250.00	E
19-531-0610	FD HSA	19	\$13,599.86	\$14,400.00	\$17,600.00	\$17,600.00	E
19-531-0100	FD AUXILIARY	19	\$15,446.99	\$15,000.00	\$5,000.00	\$5,000.00	E
19-531-0800	FD 401K	19	\$21,613.21	\$28,368.00	\$34,765.00	\$34,765.00	E
19-531-0300	FD OT	19	\$21,680.34	\$56,000.00	\$84,000.00	\$84,000.00	E
19-531-0500	FD FICA	19	\$33,867.48	\$43,785.00	\$53,572.00	\$53,572.00	E
19-531-0700	FD RETIREMENT	19	\$58,960.57	\$78,010.00	\$102,555.00	\$102,555.00	E
19-531-0600	FD GROUP INSURANCE	19	\$60,131.67	\$84,805.00	\$104,043.00	\$104,043.00	E
19-531-0200	FD SALARIES AND WAGES	19	\$410,582.92	\$501,341.00	\$611,283.00	\$611,283.00	E
			\$635,883.04	\$828,459.00	\$1,021,068.00	\$1,021,068.00	
			\$919,186.13	\$1,799,264.00	\$1,978,663.00	\$2,049,513.00	
Fund: 20							
Basic Acct: 410							
20-410-0600	FD CRF CONTR.	20	\$0.00	\$0.00			E
			\$0.00	\$0.00	\$0.00	\$0.00	

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Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
Basic Acct: 411							
20-411-0000	FDCRF GRANT MATCH	20	\$0.00	\$0.00			E
			\$0.00	\$0.00	\$0.00	\$0.00	
Basic Acct: 415							
20-415-0000	FD CRF TRANS TO	20	\$548,006.00	\$548,006.00			E
			\$548,006.00	\$548,006.00	\$0.00	\$0.00	
			\$548,006.00	\$548,006.00	\$0.00	\$0.00	
Fund: 21							
Basic Acct: 410							
21-410-0600	GF CRF CONTRIB	21	\$0.00	\$0.00			E
			\$0.00	\$0.00	\$0.00	\$0.00	
Basic Acct: 415							
21-415-0000	GF CRF TRAN TO GF	21	\$304,252.00	\$304,252.00		\$60,000.00	E
			\$304,252.00	\$304,252.00	\$0.00	\$60,000.00	
			\$304,252.00	\$304,252.00	\$0.00	\$60,000.00	
Fund: 23							
Basic Acct: 415							
23-415-0200	PAF TRANSFER OUT	23	\$0.00	\$0.00			E
23-415-3300	PAF EXPENSE	23	\$0.00	\$1,850.00	\$1,850.00	\$1,850.00	E
23-415-3700	PAF STATE TAX	23	\$0.00	\$100.00	\$100.00	\$100.00	E
23-415-3800	PAF JC SALES TAX	23	\$0.00	\$50.00	\$50.00	\$50.00	E
23-415-3500	PAF NC USE TAX	23	\$0.00	\$0.00			E
23-415-3600	PAF JC USE TAX	23	\$0.00	\$0.00			E
			\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	
			\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	
Fund: 24							
Basic Acct: 420							
24-420-0100	BLACKROCK MASTER PLAN/EBCI	24	\$0.00	\$0.00			E
24-420-4100	FC HAYWOOD CO TAX	24	\$0.00	\$0.00			E
24-420-4200	FC MACON CO TAX	24	\$0.00	\$0.00			E

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GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
24-420-6000	FC FUND BAL CONT	24	\$0.00	\$0.00			E
24-420-9100	FC DUE TO	24	\$0.00	\$0.00			E
24-420-3400	FC RTP GRANT	24	\$0.00	\$0.00	\$92,000.00	\$92,000.00	E
24-420-3500	FC GRANT MATCH/ADM	24	\$0.00	\$0.00	\$40,900.00	\$40,900.00	E
24-420-7400	FC CAPITAL	24	\$0.00	\$0.00			E
24-420-3200	FC ROAD MAINTENANCE	24	\$0.00	\$2,200.00	\$2,200.00	\$2,200.00	E
24-420-7000	FC BOTANICAL SURVEY	24	\$0.00	\$0.00			E
24-420-0300	BRIDGE PARK DAM SAFETY	24	\$0.00	\$38,560.00	\$42,160.00	\$42,160.00	E
24-420-3800	FC JC SALE TAX	24	\$80.10	\$600.00	\$1,230.00	\$1,230.00	E
24-420-3700	FC STATE TAX	24	\$169.13	\$1,000.00	\$2,450.00	\$2,450.00	E
24-420-3100	FC CAMERA EXPENSE	24	\$1,178.12	\$2,200.00	\$2,200.00	\$2,200.00	E
24-420-3300	FC SUPPLIES & EXPENSE	24	\$1,358.50	\$5,000.00	\$5,000.00	\$5,000.00	E
24-420-3600	FC MAINT.	24	\$10,540.64	\$49,000.00	\$64,072.00	\$64,072.00	E
24-420-7100	PINNACLE PARK MASTER PLAN	24	\$36,013.30	\$40,000.00	\$28,959.00	\$28,959.00	E
			\$49,339.79	\$138,560.00	\$281,171.00	\$281,171.00	
			\$49,339.79	\$138,560.00	\$281,171.00	\$281,171.00	
Fund: 25							
Basic Acct: 510							
25-510-0600	OPEB FUND BAL CONT	25	\$0.00	\$32,865.00			E
25-510-0910	OPRB HRA- SD	25	\$0.00	\$11,000.00	\$12,600.00	\$12,600.00	E
25-510-0610	OPEB HSA SD	25	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	E
25-510-0710	OPEB HSA PD	25	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	E
25-510-0900	OPEB HRA -PD	25	\$11,272.43	\$11,000.00	\$12,600.00	\$12,600.00	E
25-510-0700	OPEB RETIREE INS. PD	25	\$19,322.70	\$27,864.00	\$27,864.00	\$27,864.00	E
25-510-0400	OPEB RETIREE INS. SD	25	\$32,811.90	\$35,871.00	\$35,870.00	\$35,870.00	E
			\$69,807.03	\$125,000.00	\$95,334.00	\$95,334.00	
			\$69,807.03	\$125,000.00	\$95,334.00	\$95,334.00	
Fund: 27							

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GL Account	GLAcct Desc	Fund	24-25 Exp. to Date	24-25 Exp. Budgeted	25-26 Requested	25-26 Recommended	Type
Basic Acct: 410							
Basic Acct: 413							
27-413-0000	SSRF EXPENSE	27	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	E
27-413-3700	SSRF STATE SALES TAX	27	\$0.00	\$0.00			E
27-413-3900	SSRF JC SALES TAX	27	\$0.00	\$0.00			E
27-413-6000	SSRF FUND BALANCE CONTR.	27	\$0.00	\$0.00			E
27-413-5000	SIDEWALK CONTINGENCY	27	\$0.00	\$0.00			E
			\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	
			\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	
			\$6,270,057.71	\$9,073,265.74	\$8,210,182.00	\$8,341,032.00	
[Type] = 'E'							

Southern Software FMS Budget Preparation Transactions