

TOWN OF SYLVA

NORTH CAROLINA



ANNUAL BUDGET FISCAL YEAR 2026-2027

May 13, 2026

Paige R. Dowling

Town Manager/Budget Officer

Lynn A. Bryant

Finance Officer

Town of Sylva

North Carolina

Fiscal Year 2026-2027

Annual Budget

Johnny Phillips, Mayor

Brad Waldrop, Mayor Pro Tem

Blitz Estridge

Perry Matthews

Sam McGuire

Joseph Waldrum

Paige Roberson Dowling
Town Manager/Budget Officer

Lynn Allen Bryant
Finance Officer



Budget Message

May 13, 2026

Honorable Mayor Phillips and Sylva Town Commissioners:

Enclosed please find for your consideration the proposed budget for the Fiscal Year beginning July 1, 2026, and ending June 30, 2027. 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 2026-2027 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 \$64,712.84. Including ad valorem and motor vehicle values, in the proposed upcoming budget, one cent will increase the value of a penny to \$65,074.02. 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 \$8,584,349. This is an increase of \$987,822 or 13 percent from the original Fiscal Year 2025-2026 budget, which totaled \$7,596,527. (This figure includes grants and other proceeds.) While general operating expenses have increased in all departments, this increase is attributed to large capital purchases including two commercial pumper trucks and an administrative vehicle for the Fire Department, a knuckleboom truck, salt spreader, and trailer for Public Works, two vehicles and a drone for the Police Department, and implementation of the salary study and pay plan completed in March 2026. Capital purchases accounted for most of the increases in the total General Fund Budget since General Government expenditures decreased. Not including grants and other proceeds, the General Government budget totals \$5,209,379, which is a decrease of \$52,023 or -0.99 percent from the FY 2025-2026 General Government budget.

The economic outlook remains uncertain although slightly more stable than last year. Inflation continues to drive up the costs of everyday goods, resulting in slower or reduced consumer spending. Ongoing global conflicts led to a sharp rise in energy prices in recent weeks as well as rapid shifts in global markets. Forecasters suggest that economic growth in the United States will slow throughout 2026 while inflation will ease but remain above the target level. The outlook for North Carolina remains positive as the state is expected to experience moderate growth. Sales tax collections statewide show modest increases amidst slowing economic growth outpaced by 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. Pay and classification studies should be conducted every 4-7 years for the Town to remain competitive, retain employees, and reduce turnover. The previous pay and classification plan was adopted in 2022. A current salary study has been completed. The study has a proposed payroll increase of 7.9 percent to remain competitive in the surrounding market. The proposed budget includes this increase plus a 3 percent cost of living adjustment for all employees. Competitive pay makes the Town of Sylva a more attractive employer. Funding the cost-of-living adjustment and merit increase annually will reduce the funding the Town must allocate at a future date to succeed in a competitive market. 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

Jackson County completed the property tax revaluation in 2025, and values were reflected in the Fiscal Year 2025-2026 budget. The next revaluation will be completed in 2029 and reflected in the Fiscal Year 2029-2030 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. Bryson Park reopened to the public this year and the Poteet Park restrooms are nearing completion. The Recreational Trails Program and Parks and Recreation Trust Fund grants along with matches from Duke Energy Foundation and Jackson County Tourism Development Authority are funding significant improvements for Pinnacle Park. Jackson County opened a skate park at Mark Watson Park in December 2025 with \$30,000 of ARPA community funds to assist with overages. 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 January 22, 2026, and departmental requests were also due February 12, 2026. 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 drainage and stormwater improvements downtown in the Ritz parking lot, a part time clerk and downtown officer for the Police Department, an additional detective, sidewalk repairs, crosswalk improvements, additional sidewalks, and the Pride Parade. Lighting for pedestrian safety, an updated pedestrian plan, additional mirrors for street visibility, implementing the salary study, and work order software 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 and several budget priorities.

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. Once the budget is adopted, four retirees will receive OPEB benefits and three retirees will receive a separation allowance. In fiscal year 2026-2027, one additional employee will be eligible for retirement.

2. Capital & Equipment:

- The Public Works Department will replace the knuckleboom truck (\$252,500), purchase a salt spreader (\$22,000), and trailer (\$5,000) in the upcoming fiscal year. The proposed budget includes a transfer from capital reserves for these purchases (10-560-7400, 10-580-7400).
- 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 \$132,736 (10-510-7400). The Police Department's other capital needs include a drone (\$8,000) (10-510-7400), 2 rifles for vehicles (\$1,450), 5 Tasers (\$11,260), and 4 ballistic vests (\$4,000) (10-510-7300).
- The Fire Department ordered a commercial pumper truck in Fiscal Year 2024-2025 (\$566,150) but it will be delivered in 2026. A second pumper truck (\$544,800) was ordered in Fiscal Year 2025-2026 that will be delivered in 2027. This is an interfund loan (\$200,000) that will be repaid to the Town. The proposed budget includes a transfer from Fire Department Fund Balance for the pumpers (19-530-7400). The Fire Department is replacing an administrative SUV (\$50,000) with FD capital reserves (20-415-000).

3. Downtown Stormwater Inlet Rehabilitation Project – Ritz Repair

- The North Carolina Commerce Department awarded a Small Business Infrastructure Grant totaling \$952,760 from the Rural Engagement and Investment Program to fix the stormwater issues and drainage system that cause flooding and sedimentation during storm events. Flooding both above and below the lot caused a sinkhole. The drainage issues impact

downtown visitors and workers by limiting access to nearby small businesses. Grant funding will install new stormwater structures, address deficiencies, reduce flooding, repave, and either repair or replace curb and sidewalk.

4. Fisher Creek Dam

- The North Carolina Department of Environmental Quality issued the Town of Sylva a violation in November 2025 for the Fisher Creek dam due to vegetative growth along the slope and toe of the dam, brush growing from the spillway weir, and a collapsed walkway to the drain valve. A revised Emergency Action Plan with updated inundation mapping also needs to be prepared. The 29-foot dam was used as part of the Town's water supply until Tuckasegee Water and Sewer Authority was formed in 1992. The pond now serves as the Fire Department's training ground for live burns and apparatus testing. In recent weeks, at DEQ's recommendation, the Town lowered the water level in the dam and hired an engineer to report on alternatives and costs for repairing, breaching, and modifying the dam to lower the classification. The Town must come into compliance while supplying water for the Fire Department. Engineers estimate alternatives to cost between \$260,000 and \$425,000. The Town is exploring options, but the dam will be a future project. The proposed budget includes \$42,160 for the revised Emergency Action Plan with updated inundation mapping (24-420-0300) and \$157,160 for the Fisher Creek Dam (24-420-0400).

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 an additional detective position, a part time clerk and downtown officer for the Police Department, hazard abatement, paving the lot at the pool, trails at Blackrock Creek, landscaping and beautification, and Town Hall improvements.

Future Concerns

NC 107/R-5600 Construction Project:

The NCDOT Highway 107 road construction project has started with overhead utility relocation and construction is expected to 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:

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 Scott 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 their facility. The Town requested \$1,393,168 in Public Assistance from FEMA to repair the damage. 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.

Potential Tax Collection Rate Impact – Jackson Paper Manufacturing:

Discoveries are property tax bills that add omitted or incorrectly listed property values back on the tax listing. This annual occurrence results in extra income for the Town since the value was discovered after the original billing. If the taxpayer does not remit payment by June 30th of the tax year, the tax collection rate is negatively affected, which further impacts the budget because towns base their budget on the collection rate. In the tax year 2025 (Fiscal Year 2026), a large discovery tax bill totaling \$286,550 was issued to Jackson Paper Manufacturing. As of May 13, 2026, Jackson Paper still owes the Town \$122,575.37. If this discovery billing is not paid by June 30, 2026, the decline in collection rate would negatively impact future budgeting since the Town would base their budget on a significantly lower collection rate. If this bill remains unpaid as of June 30th, a footnote will be issued in the FYE 2026 audit report explaining the reduction in tax collection. The Local Government Commission (LGC) will review the annual audit and possibly issue an official finding notice to the Town. Instances like this are rare, but when they do occur, the Town must be legally proactive.

Paving:

Sylva’s Powell Bill funds total approximately \$86,000 annually. Over the past five years, paving and asphalt have increased 39 percent per square yard. 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:

Bryson Park Improvements SCIF Grant Project Fund (Fund 31)	\$3,194,215
Façade Grant Improvement Program Grant Project Fund (Fund 33)	\$1,090

Poteet Park Restroom Project (Fund 34)	\$292,529
Scott Creek Slope Stabilization Grant Project (Fund 35)	\$1,651,758
Pinnacle Park – PARTF Grant Project Fund (Fund 36)	\$1,091,969
NC Commerce Grant Project Downtown Stormwater Inlet – Ritz Repair <i>(Awarded – not obligated)</i>	\$952,760

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 2026-2027 is \$8,584,349 with the addition of anticipated grants and other proceeds.

Reserves

Capital Reserve Fund

The proposed budget appropriates \$287,500 from the capital reserve fund to fund the knuckleboom truck, drone, salt spreader, and trailer. The capital reserve fund has \$1,296,557 available. This is necessary for upcoming capital needs. Equipment costs are increasing at unprecedented levels and as we replace equipment in the future, we need to plan for this in the capital reserve fund. Police vehicles and large Public Works trucks cost 40 percent more than five years ago. 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, 2025, Sylva's unassigned fund balance including subsequent year appropriations totaled \$5,356,090. Currently, Sylva's estimated unassigned Fund Balance, excluding ARPA funds, is 67 percent.

The proposed budget rolls over \$1,110,950 from Fire Department fund balance for the two pumper trucks. With the adoption of the proposed budget the estimated available Fund Balance will be 46.45% percent. Excluding the Fire Department's Fund Balance appropriations, the anticipated Fund Balance would be 68 percent with adoption of the proposed budget. This budget adheres to the Town of Sylva's financial policy that the fund balance will not fall below 40 percent. This will meet our target fund balance goal to maintain an unassigned fund balance of 68 percent of the general operating budget.

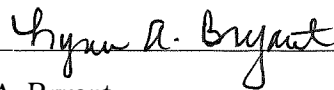
Conclusion

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 2026-2027
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, 2026** and ending **June 30, 2027** in accordance with the chart of accounts heretofore established for this town.

Mayor/Board	41,500
Administration	577,235
Highway Patrol Electric	1,000
Tax Collection Fees	8,000
Main Street Program	184,575
Professional Services	100,600
Police Department	2,143,536
Street Department	658,875
Powell Bill Department	86,000
Street Lights	161,600
Planning/Land use Department	22,300
Sanitation Department	217,950
Facilities Maintenance	65,000
Cemetery Department	26,000
Non-Departmental	138,199
Grants	0
Transfer In Capital Reserve Fund	287,500
<u>Miscellaneous Appropriations</u>	<u>777,009</u>
Total Expenses	\$5,496,879

Section 2. It is estimated that the following revenues will be available in the General Operating Budget for the fiscal year beginning **July 1, 2026** and ending **June 30, 2027**.

Current Year's Property Tax	2,740,256
Prior Year's Property Tax	25,298
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	125,000
Rental Vehicle	6,000
Interest on Investments	100,000
Sale of Recycling Bins	500
Street Sweeping	1,200
Main Street Program	46,400
K-9 Donations	0
Sales of Telecommunication	21,600
Excise Tax on Natural Gas	8,000
Local Video Programming	7,500

Franchise Tax on Power	311,000
Sales Tax Art 40	230,000
Sales Tax Article 42	240,000
Sales Tax Article 39	460,000
Solid Waste Disposal	2,000
Hold Harmless	200,000
Wine and Beer	11,500
Powell Bill	86,000
JC Economic Development	100,000
ABC Revenue	435,000
New Business Permitting	3,000
Police Department Fines and Fees	3,000
Conditional Use/Appeals	1,000
Sales Tax Refund	18,025
Grants	0
Sale of Assets	10,000
Vending Machine Revenue	1,000
Miscellaneous Revenue	0
Fund Balance Rollover	0
Fund Balance (Powell Bill)	0
Fund Balance Appropriation	0
Transfer In Capital Reserve Fund	287,500
<u>Substance Tax/Equitable Sharing</u>	<u>2,000</u>
Total Revenues	\$5,496,879

Section 3. The following amounts are hereby appropriated in the Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Personnel Expense	35,650
Operating Expenses	59,962
<u>Pool Expense</u>	<u>52,000</u>
Total Expenses	\$147,612

Section 4: It is estimated that the following revenues will be available in Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Interest	10,000
Park Rental/Food Vendor	7,500
Local Government Reimbursement	0
<u>Transfer from General Fund</u>	<u>130,112</u>
Total Revenues	\$147,612

Section 5. The following amounts are hereby appropriated in the Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Payroll – Separation Allowance	65,460
<u>Fund Balance Contribution</u>	<u>4,540</u>
Total Expenses	\$70,000

Section 6. It is estimated that the following revenues will be available in Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Interest	20,000
<u>Transfer from General Fund</u>	<u>50,000</u>
Total Revenues	\$70,000

Section 7. The following amounts are hereby appropriated in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Operating Expense	601,018
Personnel Expense	1,114,525
Due to GF Capital Reserve Fund	43,365
<u>Capital</u>	<u>1,110,950</u>
Total Expense	\$2,869,858

Section 8. It is estimated that the following revenues will be available in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Fund Balance Rollover	1,110,950
Grant	50,000
Transfer In From Capital Reserve	50,000
Sylva Contribution	282,623
Dillsboro Contribution	25,944
Webster Contribution	32,841
Jackson County Contribution	1,300,000
Sales Tax Refund	10,000
Interest	5,000
<u>Miscellaneous Revenue</u>	<u>2,500</u>
Total Revenues	\$2,869,858

Section 9. The following amounts are hereby appropriated in the Fire Department Capital Reserve **Fund 20** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

<u>Transfer to Fire Department GF</u>	<u>50,000</u>
Total Expenses	\$50,000

Section 10. 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, 2026** and ending **June 30, 2027**.

FD Capital Reserve Fund – Fund Balance Approp.	<u>50,000</u>
Total Revenues	\$50,000

Section 11. The following amounts are hereby appropriated in the General Fund Capital Reserve **Fund 21** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

<u>Transfer to General Fund</u>	<u>287,500</u>
Total Expenses	\$287,500

Section 12. 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, 2026** and ending **June 30, 2027**.

<u>Fund Balance Appropriation</u>	<u>287,500</u>
Total Revenues	\$287,500

Section 13. The following amounts are hereby appropriated in the Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Grant/Match	0
Professional Services	199,320
<u>Maintenance & Expense</u>	<u>73,780</u>
Total Expenses	\$273,100

Section 14. It is estimated that the following revenues will be available in Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Interest	73,780
Grant	0
<u>FC Fund Balance Appropriation</u>	<u>199,320</u>
Total Revenues	\$273,100

Section 15. The following amounts are hereby appropriated in the Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Retiree Insurance	131,500
<u>Fund Balance Contribution</u>	<u>0</u>
Total Expenses	\$131,535

Section 16. It is estimated that the following revenues will be available in Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Fund Balance Appropriation	90,000
Interest	41,535
<u>Revenue from General Fund</u>	<u>0</u>
Total Revenues	\$131,535

Section 17. 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, 2026** 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 **622,962,460** with an estimated rate of collection of **97.75%**. 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 **27,777,777** with an estimated rate of collection of **100%**.

Section 18. The capitalization threshold for 2026-2027 is **\$5,000** for all capital asset classes.

Section 19. 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 20. 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.

ADOPTED THIS THE 11th DAY OF JUNE 2026.

Johnny Phillips, Mayor

ATTEST: _____
Amanda Murajda, Town Clerk

Town of Sylva Proposed Fee Schedule FY 2026-2027

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, INDUST. (Collected at Town Hall)

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

NON-RESIDENTIAL USES: (Collected by Jackson County)

Large Structure (≥ 20,000 sq. ft.)	\$500.00	
Medium Structure (5,001-19,999 sq. ft.)	\$350.00	
Small Structure (≤ 5,000 sq. ft.)	\$250.00	
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
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DEMOLITION PERMIT

Residential	\$80.00
Non-Residential	\$150.00

SIGN PERMIT

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

ABC PERMIT INSPECTIONS

On-Premise	\$100.00
Off-Premise	\$100.00

SEXUALLY ORIENTED BUSINESS PERMIT

Establishment Permit	\$2,000.00 Annually
Entertainer Permit	\$250.00 Annually

FLOOD PLAIN PERMIT

Residential	\$50.00
Non-Residential	\$100.00

ZONING APPROVAL

Zoning Approval	\$45.00
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FLOOD DAMAGE PREVENTION VARIANCE

Residential	\$200.00
Non-Residential	\$350.00

ZONING ORDINANCE VARIANCE

Residential	\$300.00
Non-Residential	\$400.00

SPECIAL USE PERMIT

Residential	\$250.00
Non-Residential	\$350.00

ZONING ORDINANCE AMENDMENT

Amendment to Text	\$500.00
Map Amendment	\$600.00

PUBLIC HEARINGS AND APPEAL HEARINGS

All	\$300.00
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Recreation Fees:

POTEET PARK AND BRYSON PARK RENTAL

Town Residents	\$25.00 Per two hours
Non-Town Residents	\$50.00 Per two hours

BRIDGE PARK PAVILION RENTAL

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	\$42.00 per person
After Normal Work Hours	\$63.00 per person

EQUIPMENT CHARGE (PER HOUR):

Backhoe	\$50.00
Bucket Truck	\$65.00
Garbage Truck	\$71.00
Dump Truck	\$40.00
Knuckleboom Truck	\$75.00
Leaf Vacuum	\$66.00
Trackhoe	\$65.00
Tractor	\$58.00
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	\$50.00
After Normal Work Hours	\$75.00

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	\$38.00
After Normal Work Hours	\$57.00

ADMINISTRATIVE MISCELLANEOUS:

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Adopted this the 11th day of June 2026.

Johnny Phillips, Mayor

Amanda Murajda, Town Clerk

5/13/2026

Revenue Comparisons:	Recommended 2026-2027	Original 2025-2026	Est/Original Difference	Amended 5/13/2026	Amended Original Difference
Taxes	2,740,256	2,581,280	158,976	2,581,280	0
Prior Year Taxes	25,298	20,000	5,298	20,000	0
Vehicle Taxes	125,000	95,000	30,000	95,000	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
Food Truck Permit	1,000	1,000	0	1,000	0
Vending Machine Revenue	1,000	1,000	0	1,000	0
Miscellaneous Revenue	0	0	0	5,332	5,332
ABC License	1,000	1,000	0	1,000	0
Itinerant Merchant	200	200	0	200	0
Interest on Investments	100,000	85,500	14,500	104,000	18,500
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	46,400	43,195	3,205	46,295	3,100
Sale of Telecommunication	21,600	21,600	0	21,600	0
Sale of Fixed Assets	10,000	37,000	-27,000	37,000	0
Natural Gas Excise	8,000	8,000	0	8,000	0
Local Video Programming	7,500	9,000	-1,500	9,000	0
Franchise Tax on Power	311,000	311,000	0	311,000	0
Sales Tax Article 40	230,000	225,000	5,000	225,000	0
Sales Tax Article 42	240,000	235,000	5,000	235,000	0
Sales Tax Article 39	460,000	450,000	10,000	450,000	0
Hold Harmless	200,000	198,000	2,000	198,000	0
Solid Waste	2,000	2,000	0	2,000	0
Beer and Wine	11,500	11,500	0	11,500	0
Powell Bill	86,000	82,000	4,000	86,000	4,000
JC Economic Development	100,000	100,000	0	100,000	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	3,000	5,000	-2,000	5,000	0

5/13/2026

Revenue Comparisons:	Recommended 2026-2027	Original 2025-2026	Est/Original Difference	Amended 5/13/2026	Amended 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	2,350	2,350
PD Security	0	0		4,880	4,880
Sales Tax Refund	18,025	18,025	0	23,525	5,500
Lease Liability		0		0	0
Contributed Capital	0	0	\$0	0	0
GF Fund Balance Approp.	0	0	\$0	343,093	343,093
Powell Bill Fund Balance Approp.	0	0	0	93,000	93,000
ARPA Fund Balance Approp.	0	0	0	30,000	30,000
Fund Balance Rollover	0	259,502	-259,502	259,502	0
General Government(minus grants/ proceeds)	5,209,379	5,261,402	-52,023	\$5,771,157	\$509,755
Recreation Department(minus grants/proceeds)	147,612	135,612	12,000	137,612	2,000
Separation Allowance(minus grants/ proceeds)	70,000	50,000	20,000	50,000	0
Fire Department(minus grants/ proceeds)	1,658,908	2,049,513	-390,605	2,573,910	524,397
Total Revenue	\$7,085,899	\$7,496,527	-410,628	\$8,532,679	\$1,036,152
Grants and Proceeds:					
Transfer from FD Capital Reserves	50,000	0	50,000	0	0
FD Fund Balance Appropriation - Pumper #1 & #2	1,110,950				
Federal Grants (Highway Safety)	0	35,000	-35,000	35,000	0
State Grants (FD State Fire Grant)	50,000	0	50,000	0	0
Misc Grant (Walmart/GSM Health Foundation)	0	5,000	-5,000	16,588	11,588
Transfer from Capital Reserves	287,500	60,000	227,500	60,000	0
	\$1,498,450	\$100,000	287,500	\$111,588	\$11,588
Total General Fund Budget	\$8,584,349	\$7,596,527	\$987,822	\$8,644,267	\$1,047,740
Total Appropriated Fund Balance (With Rollover)	\$1,110,950	\$259,502	\$851,448	\$725,595	\$466,093

5/13/2026
Revenue
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Rev to Date	25-26 Rev. Budgeted	26-27 Requested	26-27 Recommended
Fund: 10						
10-301-1600	TAXES: AD VALOREM 16	10	\$0.00	\$0.00		
10-301-1700	TAXES: AD VALOREM 17	10	\$275.64	\$0.00		
10-301-1800	TAXES: AD VALOREM 18	10	\$275.64	\$0.00		
10-301-1900	TAXES: AD VALOREM 19	10	\$273.58	\$0.00		
10-301-2020	TAXES: AD VALOREM 20	10	\$505.04	\$0.00		
10-301-2021	TAXES: AD VALOREM 21	10	\$1,333.90	\$0.00		
10-301-2022	TAXES: AD VALOREM 22	10	\$2,905.88	\$0.00		
10-301-2023	TAXES: AD VALOREM 23	10	\$3,489.07	\$0.00		
10-301-2024	TAXES: AD VALOREM 24	10	\$27,903.36	\$20,000.00		
10-301-2025	TAXES: AD VALOREM 25	10	\$2,763,524.74	\$2,581,280.00	\$20,000.00	\$25,298.00
10-301-2600	TAXES AD VALOREM 26	10	\$0.00	\$0.00	\$2,745,554.00	\$2,740,256.00
10-302-1000	RENTAL VEHICLE TAX	10	\$4,742.28	\$6,000.00	\$6,000.00	\$6,000.00
10-304-0000	STNC VEHICLE TAXES	10	\$94,525.06	\$95,000.00	\$125,000.00	\$125,000.00
10-315-0000	TAX ADVERTISING PENALTY	10	\$594.15	\$400.00	\$400.00	\$400.00
10-316-0000	TAX PENALTIES	10	\$275.56	\$400.00	\$400.00	\$400.00
10-317-0000	TAX INTEREST	10	\$11,897.11	\$10,000.00	\$10,000.00	\$10,000.00
10-317-0100	VEHICLE INTEREST	10	\$800.14	\$600.00	\$600.00	\$600.00
10-317-0300	TAX LIEN REIMBURSEMENT	10	\$0.00	\$0.00		
10-317-0400	FORECLOSURE/TAX REIMB	10	\$0.00	\$0.00		
10-317-0500	TAX OVERAGE	10	\$0.02	\$0.00		
10-319-0000	VENDING MACHINE	10	\$310.72	\$1,000.00	\$1,000.00	\$1,000.00
10-325-0000	ITINERANT MERCHANT	10	\$50.00	\$200.00	\$200.00	\$200.00
10-326-0000	ABC LICENSE	10	\$790.00	\$1,000.00	\$1,000.00	\$1,000.00
10-327-0000	FOOD TRUCK PERMITS	10	\$1,600.00	\$1,000.00	\$1,000.00	\$1,000.00
10-329-0000	INTEREST ON INVESTMENTS	10	\$169,601.02	\$104,000.00	\$100,000.00	\$100,000.00

5/13/2026
Revenue
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Rev to Date	25-26 Rev. Budgeted	26-27 Requested	26-27 Recommended
10-329-0100	ARPA INTEREST	10	\$3,568.08	\$0.00		
10-330-0000	SALE OF RECYCLING BINS	10	\$200.00	\$500.00	\$500.00	\$500.00
10-330-0100	SCRAP METAL	10	\$467.70	\$500.00	\$500.00	\$500.00
10-331-0000	SERVICES TO OTHER GOV.	10	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
10-333-0000	WC REIMBURSEMENT	10	\$2,770.70	\$0.00		
10-333-0200	INSURANCE REIMB.	10	\$946.75	\$0.00		
10-335-0000	MISCELLANEOUS REVENUE	10	\$6,130.74	\$5,331.98		
10-335-0200	SALE OF FA (CAPITAL)	10	\$0.00	\$37,000.00	\$10,000.00	\$10,000.00
10-335-0300	SALE OF FA (NON-CAPITAL)	10	\$0.00	\$0.00		
10-335-0500	HAZARD ABATEMENT	10	\$0.00	\$0.00		
10-336-0000	MAIN STREET PROGRAM	10	\$1,895.00	\$3,750.00	\$2,000.00	\$2,000.00
10-336-0100	MAIN STREET PARADE	10	\$1,755.00	\$1,500.00	\$1,500.00	\$1,500.00
10-336-0110	MAIN STREET DONATIONS	10	\$0.00	\$0.00		
10-336-0200	GUTM ARTS/CRAFT	10	\$16,927.00	\$21,800.00	\$21,760.00	\$21,760.00
10-336-0300	GUTM SPONSORSHIP	10	\$18,900.00	\$15,200.00	\$15,000.00	\$15,000.00
10-336-0500	GUTM NON PROFIT	10	\$3,315.00	\$0.00	\$2,240.00	\$2,240.00
10-336-0600	GUTM FOOD VENDOR	10	\$4,750.00	\$3,745.00	\$3,600.00	\$3,600.00
10-336-0700	GUTM MERCHANT BEVERAGE	10	\$300.00	\$300.00	\$300.00	\$300.00
10-337-0100	SALES OF TELECOMM SERV	10	\$17,880.56	\$21,600.00	\$21,600.00	\$21,600.00
10-337-0200	NATURAL GAS EXCISE	10	\$6,639.45	\$8,000.00	\$8,000.00	\$8,000.00
10-338-0000	LOCAL VIDEO	10	\$5,851.47	\$9,000.00	\$7,500.00	\$7,500.00
10-339-0000	FRANCHISE TAX ON POWER	10	\$244,326.09	\$311,000.00	\$311,000.00	\$311,000.00
10-340-0000	SALES TAX/ART 40(1/2%)	10	\$166,587.73	\$225,000.00	\$230,000.00	\$230,000.00
10-340-0100	SALES TAX/ART 42(1/2%)	10	\$178,810.51	\$235,000.00	\$240,000.00	\$240,000.00
10-340-0200	SALES TAX/ART 39(1%)	10	\$361,008.87	\$450,000.00	\$460,000.00	\$460,000.00
10-340-0300	SALES TAX/ART 44 (1/2%)	10	\$0.00	\$0.00		
10-340-0400	HOLD HARMLESS	10	\$145,054.90	\$198,000.00	\$200,000.00	\$200,000.00
10-340-0500	SOLID WASTE DISPOSAL TAX	10	\$1,503.89	\$2,000.00	\$2,000.00	\$2,000.00

5/13/2026
Revenue
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Rev to Date	25-26 Rev. Budgeted	26-27 Requested	26-27 Recommended
10-341-0000	WINE AND BEER TAX	10	\$0.00	\$11,500.00	\$11,500.00	\$11,500.00
10-343-0000	POWELL BILL	10	\$86,510.48	\$86,000.00	\$86,000.00	\$86,000.00
10-346-0000	JC ECONOMIC DEVELOPMENT	10	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
10-347-0000	A.B.C. GENERAL FUND	10	\$300,030.00	\$400,000.00	\$400,000.00	\$400,000.00
10-347-0100	ABC REHAB/EDUCATION 7%	10	\$18,417.88	\$20,000.00	\$20,000.00	\$20,000.00
10-347-0200	ABC LAW ENFORCEMENT 5%	10	\$13,155.63	\$15,000.00	\$15,000.00	\$15,000.00
10-348-0000	OCCUPANCY INSPECTION	10	\$4,200.00	\$3,000.00	\$3,000.00	\$3,000.00
10-351-0000	PD SUBSTANCE TAX	10	\$17.39	\$2,000.00	\$2,000.00	\$2,000.00
10-351-0200	PD EQUITABLE SHARING	10	\$0.00	\$0.00		
10-352-0000	PD FINES/ FEES/CALENDAR	10	\$931.40	\$5,000.00	\$3,000.00	\$3,000.00
10-353-0100	PD DONATIONS	10	\$3,450.00	\$3,450.00		
10-354-0000	PD SECURITY	10	\$5,540.00	\$5,540.00		
10-355-0000	CONDITIONAL USE/APPEALS	10	\$1,350.00	\$1,000.00	\$1,000.00	\$1,000.00
10-367-0000	SALES TAX REFUND	10	\$24,139.16	\$23,525.00	\$18,025.00	\$18,025.00
10-367-0200	FEDERAL GRANT/REVENUE	10	\$0.00	\$35,000.00		
10-367-0300	STATE GRANT/REVENUE	10	\$10,000.00	\$0.00		
10-367-0400	MISC. GRANTS	10	\$8,487.59	\$16,587.59		
10-392-0000	TRANSFER IN	10	\$0.00	\$0.00		
10-392-0100	TRANS IN CAPITAL RESERVE FUND	10	\$60,000.00	\$60,000.00	\$287,500.00	\$287,500.00
10-394-0000	CONTRIBUTED CAPITAL	10	\$0.00	\$0.00		
10-399-0000	FUND BALANCE APPROP.	10	\$0.00	\$343,093.00		
10-399-0100	PB FUND BALANCE APPROP.	10	\$0.00	\$93,000.00		
10-399-0200	FUND BALANCE ROLLOVER	10	\$0.00	\$259,502.00		
10-399-0300	ARPA FUND BALANCE APPROP	10	\$0.00	\$30,000.00		
			\$4,911,491.88	\$5,884,504.57	\$5,496,879.00	\$5,496,879.00
Fund: 13						
13-329-0000	REC INTEREST	13	\$14,098.18	\$10,000.00	\$10,000.00	\$10,000.00
13-336-0000	REC PARK RENTAL	13	\$5,290.00	\$5,000.00	\$5,000.00	\$5,000.00

5/13/2026
Revenue
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Rev to Date	25-26 Rev. Budgeted	26-27 Requested	26-27 Recommended
13-337-0000	BRIDGE PARK FOOD VENDORS	13	\$3,000.00	\$1,000.00	\$2,500.00	\$2,500.00
13-367-0000	REC SALES TAX REFUND	13	\$0.00	\$0.00		
13-397-0000	REC TRANS FROM GF	13	\$121,612.00	\$121,612.00	\$130,112.00	\$130,112.00
13-397-0100	CONTRIBUTED CAPITAL	13	\$0.00	\$0.00		
13-399-0100	REC FUND BAL APPROP	13	\$0.00	\$0.00		
			\$144,000.18	\$137,612.00	\$147,612.00	\$147,612.00
Fund: 14						
14-301-0000	SEP ALLOW REVENUE	14	\$0.00	\$0.00		
14-301-0100	SEP ALLOW GF REVENUE	14	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
14-329-0000	SEP ALLOW INTEREST	14	\$18,632.76	\$0.00	\$20,000.00	\$20,000.00
14-399-0100	SEP ALL FUND BAL APPROP	14	\$0.00	\$0.00		
			\$68,632.76	\$50,000.00	\$70,000.00	\$70,000.00
Fund: 15						
15-302-0100	RLF MISC. REVENUE	15	\$0.00	\$0.00		
15-329-0000	RLF INTEREST	15	\$1,528.05	\$0.00		
15-399-0000	RLF FUND BAL. APPROP.	15	\$0.00	\$6,000.00		
			\$1,528.05	\$6,000.00	\$0.00	\$0.00
Fund: 17						
17-329-0000	BRIDGE PARK INTEREST	17	\$940.82	\$0.00		
17-399-0000	FUND BALANCE APPROP.	17	\$0.00	\$0.00		
			\$940.82	\$0.00	\$0.00	\$0.00
Fund: 19						
19-329-0000	FD INTEREST	19	\$25,059.12	\$19,800.00	\$5,000.00	\$5,000.00
19-335-0000	FD MISC. REVENUE	19	\$112.00	\$0.00		
19-335-0100	FD INSURANCE REIMB	19	\$0.00	\$0.00		
19-335-0300	SALE OF FA (NON CAPITAL)	19	\$0.00	\$0.00		
19-335-0400	SALES OF CAPITAL	19	\$0.00	\$0.00		
19-336-0000	FD VEND MACHINE	19	\$71.25	\$500.00	\$500.00	\$500.00
19-336-0100	FD DONATIONS	19	\$5,908.50	\$7,000.00	\$2,000.00	\$2,000.00

5/13/2026
Revenue
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Rev to Date	25-26 Rev. Budgeted	26-27 Requested	26-27 Recommended
19-336-0200	FD PROT OF ST PROP.	19	\$0.00	\$0.00		
19-353-0000	FD JC	19	\$989,668.30	\$1,187,601.00	\$1,300,000.00	\$1,300,000.00
19-353-0100	FD DILLSBORO	19	\$20,697.00	\$20,697.00	\$25,944.00	\$25,944.00
19-353-0200	FD WEBSTER	19	\$20,538.00	\$20,538.00	\$32,841.00	\$32,841.00
19-353-0300	FD SYLVA	19	\$202,624.00	\$202,624.00	\$282,623.00	\$282,623.00
19-366-0000	FD INSURANCE REIMBURSEMENT	19	\$277.48	\$0.00		
19-367-0000	FD SALES TAX	19	\$9,533.78	\$10,000.00	\$10,000.00	\$10,000.00
19-367-0200	FD FED GRANT	19	\$0.00	\$0.00		
19-367-0300	FD ST GRANT	19	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
19-381-0000	INTERFUND LOAN	19	\$200,000.00	\$200,000.00		
19-391-0000	FD TRANS IN	19	\$289,000.00	\$289,000.00	\$50,000.00	\$50,000.00
19-399-0000	FD FUND BAL APPROP.	19	\$0.00	\$0.00	\$1,110,950.00	\$1,110,950.00
19-399-0100	FD STATE PROP DFB	19	\$0.00	\$0.00		
19-399-0200	FD FUND BALANCE ROLLOVER	19	\$0.00	\$566,150.00		
			\$1,813,489.43	\$2,573,910.00	\$2,869,858.00	\$2,869,858.00
Fund: 20						
20-329-0000	FD CRF INTEREST	20	\$5,067.47	\$0.00		
20-335-0000	FD CRF MISC REVENUE	20	\$0.00	\$0.00		
20-392-0000	FD CRF TRAN IN	20	\$0.00	\$0.00		
20-399-0200	FD CRF FUND BAL APPROP	20	\$0.00	\$289,000.00	\$50,000.00	\$50,000.00
			\$5,067.47	\$289,000.00	\$50,000.00	\$50,000.00
Fund: 21						
21-329-0000	GF CRF INTEREST	21	\$34,807.42	\$0.00		
21-368-0000	GF SALES TAX REFUND	21	\$0.00	\$0.00		
21-392-0000	GF CRF TRAN GF FUND	21	\$334,000.00	\$334,000.00		
21-399-0200	GF CRF FUND BAL APPRO.	21	\$0.00	\$260,000.00	\$287,500.00	\$287,500.00
			\$368,807.42	\$594,000.00	\$287,500.00	\$287,500.00
Fund: 23						
23-329-0000	PAF INTEREST	23	\$128.36	\$0.00		

5/13/2026
Revenue
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Rev to Date	25-26 Rev. Budgeted	26-27 Requested	26-27 Recommended
23-367-0000	PAF DONATIONS	23	\$0.00	\$0.00		
23-367-0100	PAF SALES TAX REFUND	23	\$0.00	\$0.00		
23-367-0400	PAF GRANT	23	\$0.00	\$0.00		
23-392-0000	PAF TRANSFER IN	23	\$0.00	\$0.00		
23-399-0200	PAF FUND BAL APPROP	23	\$0.00	\$2,000.00		
			\$128.36	\$2,000.00	\$0.00	\$0.00
Fund: 24						
24-329-0000	FC INT	24	\$48,383.45	\$75,000.00	\$73,780.00	\$73,780.00
24-329-0100	FC DONATIONS	24	\$148.00	\$0.00		
24-329-0200	FC WQ INTEREST	24	\$37,248.27	\$18,400.00		
24-330-0000	FC REWARD DONATIONS	24	\$0.00	\$0.00		
24-332-0000	FC LOCAL GOV REIMB	24	\$0.00	\$0.00		
24-367-0000	FC SALES TAX REF	24	\$251.53	\$0.00		
24-368-0000	FC GRANT (RTP)	24	\$25,000.00	\$92,000.00		
24-369-0000	DUKE ENERGY GRANT	24	\$0.00	\$25,000.00		
24-392-0000	FC TRAN IN	24	\$341,322.00	\$0.00		
24-392-0100	FC DUE FROM	24	\$0.00	\$0.00		
24-399-0000	FC FUND BAL APPROP	24	\$0.00	\$1,279,739.00		
24-399-0100	FC FB H2O QUALITY PRINCIPAL	24	\$0.00	\$36,500.00	\$199,320.00	\$199,320.00
24-399-0200	FC FB ROLLOVER	24	\$0.00	\$0.00		
			\$452,353.25	\$1,526,639.00	\$273,100.00	\$273,100.00
Fund: 25						
25-301-0000	OPEB REVENUE	25	\$0.00	\$0.00		
25-301-0100	OPEB GF REVENUE	25	\$0.00	\$0.00		
25-329-0000	OPEB INT	25	\$34,815.35	\$35,334.00	\$41,535.00	\$41,535.00
25-399-0000	OPEB FUND BAL APPROP	25	\$0.00	\$60,000.00	\$90,000.00	\$90,000.00
			\$34,815.35	\$95,334.00	\$131,535.00	\$131,535.00
Fund: 27						
27-329-0000	SPRF INTEREST	27	\$14,154.80	\$0.00		

5/13/2026
Revenue
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Rev to Date	25-26 Rev. Budgeted	26-27 Requested	26-27 Recommended
27-331-0000	SSRF TRANSFER IN	27	\$0.00	\$0.00		
27-399-0000	SSRF FUND BALANCE APPROP	27	\$0.00	\$300,000.00		
			\$14,154.80	\$300,000.00	\$0.00	\$0.00
			\$7,815,409.77	\$11,458,999.57	\$9,326,484.00	\$9,326,484.00

5/13/2026

Expenditure Comparisons:	Recommended 2026-2027	Original 2025-2026	Est/Original Difference	Amended 5/13/2026	Amended Original Difference
Mayor and Board	41,500	41,400	100	41,400	0
Administration Department	577,235	536,780	40,455	539,780	3,000
Highway Patrol	1,000	1,000	0	1,000	0
Tax Collection Fees	8,000	8,000	0	8,000	0
Main Street Program	184,575	161,385	23,190	164,485	3,100
Professional	100,600	80,885	19,715	80,885	0
Police Department	2,143,536	2,012,436	131,100	2,019,666	7,230
Street Department	658,875	683,300	-24,425	685,632	2,332
Powell Bill	86,000	82,000	4,000	179,000	97,000
Street Lights	161,600	161,600	0	161,600	0
Planning	22,300	26,300	-4,000	26,300	0
Sanitation Department	217,950	460,323	-242,373	460,323	0
Facility Maintenance Department	65,000	64,200	800	87,344	23,144
Cemetery Maintenance	26,000	26,000	0	26,000	0
Non-Departmental	138,199	156,557	-18,358	196,506	39,949
Misc Appropriations	777,009	759,236	17,773	1,093,236	334,000
General Government (minus grants/proceeds)	5,209,379	5,261,402	-52,023	5,771,157	509,755
Recreation Department (minus grants/proceeds)	147,612	135,612	12,000	137,612	2,000
Separation Allowance (minus grants/proceeds)	70,000	50,000	20,000	50,000	0
Fire Department (minus grants/proceeds)	1,658,908	2,049,513	-390,605	2,573,910	524,397
Total Expenditures	\$7,085,899	\$7,496,527	-\$410,628	\$8,532,679	\$1,036,152
Grants and Proceeds:					
Transfer from FD Capital Reserves	50,000	0	50,000	0	0
FD Fund Balance Appropriation Pumper #1 & #2	1,110,950				
Federal Grant (Highway Safety)	0	35,000	-35,000	35,000	0
State Grant (FD- State Fire Grant)	50,000	0	50,000	0	0
Misc Grant	0	5,000	-5,000	16,588	11,588
Transfer from Capital Fund Reserves	287,500	60,000	227,500	60,000	0
	\$1,498,450	\$100,000	\$287,500	\$111,588	\$11,588
Total General Fund Budget	\$8,584,349	\$7,596,527	\$987,822	\$8,644,267	\$1,047,740

5/13/2026
Expenditure
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Exp. to Date	25-26 Exp. Budgeted	26-27 Requested	26-27 Recommended
Type: E						
Fund: 10						
Basic Acct: 410						
10-410-0200	BOARD WAGES/SALARIES	10	\$19,000.00	\$22,800.00	\$22,800.00	\$22,800.00
10-410-0500	BOARD-FICA	10	\$1,453.50	\$1,750.00	\$1,750.00	\$1,750.00
10-410-0900	LIABILITY INSURANCE	10	\$4,180.00	\$4,800.00	\$5,000.00	\$5,000.00
10-410-1000	MAYOR/BOARD W/C	10	\$55.00	\$200.00	\$100.00	\$100.00
10-410-1200	TRAVEL	10	\$0.00	\$2,450.00	\$2,450.00	\$2,450.00
10-410-1300	TRAINING	10	\$2,886.92	\$6,050.00	\$6,050.00	\$6,050.00
10-410-1400	EXP. OF MAYOR & BOARD	10	\$478.75	\$2,550.00	\$2,550.00	\$2,550.00
10-410-3500	MAYOR/BOARD IT	10	\$0.00	\$350.00	\$350.00	\$350.00
10-410-3600	BOARD IT (SBITA)	10	\$432.00	\$450.00	\$450.00	\$450.00
			\$28,486.17	\$41,400.00	\$41,500.00	\$41,500.00
Basic Acct: 420						
10-420-0000	ADM VAC PAYOUT	10	\$0.00	\$0.00	\$15,735.00	\$15,735.00
10-420-0200	ADM. WAGES/SALARY	10	\$279,553.78	\$330,000.00	\$351,315.00	\$351,315.00
10-420-0500	ADM. FICA	10	\$20,842.58	\$25,250.00	\$28,080.00	\$28,080.00
10-420-0600	ADM. GROUP INS.	10	\$18,387.93	\$28,950.00	\$29,020.00	\$29,020.00
10-420-0610	ADM HSA	10	\$4,266.64	\$4,800.00	\$4,800.00	\$4,800.00
10-420-0620	ADM HRA	10	\$0.00	\$2,250.00		
10-420-0700	ADM. RETIREMENT	10	\$40,227.66	\$48,675.00	\$55,425.00	\$55,425.00
10-420-0800	ADM. 401K	10	\$13,978.36	\$16,500.00	\$18,360.00	\$18,360.00
10-420-0900	ADM LIABILITY INSURANCE	10	\$1,123.68	\$1,350.00	\$1,400.00	\$1,400.00
10-420-1000	ADM. W/C	10	\$575.00	\$650.00	\$650.00	\$650.00
10-420-1100	ADM. TELEPHONE	10	\$5,792.84	\$8,385.00	\$8,385.00	\$8,385.00
10-420-1200	POSTAGE	10	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00
10-420-1300	ADM ADVERTISING	10	\$1,868.60	\$2,250.00	\$2,250.00	\$2,250.00
10-420-1400	TRAINING	10	\$2,529.75	\$5,140.00	\$7,300.00	\$7,300.00
10-420-1600	ADM DUES/MEMBERSHIP	10	\$1,667.98	\$2,000.00	\$2,000.00	\$2,000.00

5/13/2026
Expenditure
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Exp. to Date	25-26 Exp. Budgeted	26-27 Requested	26-27 Recommended
10-420-1700	AUTO MAINTENANCE	10	\$50.22	\$1,000.00	\$1,000.00	\$1,000.00
10-420-1800	BONDS	10	\$133.00	\$3,315.00	\$3,315.00	\$3,315.00
10-420-1900	MILEAGE REIMBURSEMENT	10	\$104.72	\$1,000.00	\$1,000.00	\$1,000.00
10-420-3100	FUEL	10	\$88.13	\$600.00	\$600.00	\$600.00
10-420-3300	ADM. SUPPLIES/EXPENSE	10	\$26,240.32	\$9,950.00	\$6,950.00	\$6,950.00
10-420-3500	ADMINISTRATION- IT	10	\$8,221.75	\$12,655.00	\$12,750.00	\$12,750.00
10-420-3600	ADM IT (SBITA)	10	\$9,003.49	\$9,660.00	\$9,000.00	\$9,000.00
10-420-4000	ADM SUNSHINE FUND	10	\$100.00	\$500.00	\$500.00	\$500.00
10-420-5700	ADM SPECIFIED EXPENSE	10	\$10,833.58	\$11,900.00	\$11,900.00	\$11,900.00
10-420-7300	ADM. CAPITAL OUTLAY (NF)	10	\$7,450.00	\$7,500.00		
			\$458,540.01	\$539,780.00	\$577,235.00	\$577,235.00
Basic Acct: 421						
10-421-1300	HIGHWAY PATROL ELECTRIC	10	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
			\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
Basic Acct: 425						
10-425-0100	TAX COLLECTION FEES	10	\$4,467.77	\$8,000.00	\$8,000.00	\$8,000.00
			\$4,467.77	\$8,000.00	\$8,000.00	\$8,000.00
Basic Acct: 450						
10-450-0200	MS WAGES/SALARY	10	\$47,129.18	\$55,700.00	\$67,950.00	\$67,950.00
10-450-0500	MS FICA	10	\$3,596.29	\$4,300.00	\$5,200.00	\$5,200.00
10-450-0600	MS GROUP INSURANCE	10	\$6,065.01	\$9,500.00	\$9,510.00	\$9,510.00
10-450-0610	MS HSA	10	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
10-450-0620	MS HRA	10	\$0.00	\$750.00		
10-450-0700	MS RETIREMENT	10	\$6,782.03	\$8,250.00	\$10,265.00	\$10,265.00
10-450-0800	MS 401K	10	\$2,356.58	\$2,800.00	\$3,400.00	\$3,400.00
10-450-0900	LIABILITY INSURANCE	10	\$816.00	\$900.00	\$900.00	\$900.00
10-450-1000	MS W/C	10	\$100.00	\$150.00	\$150.00	\$150.00
10-450-1300	MS CONCERTS ON THE CREEK	10	\$3,300.00	\$6,850.00	\$7,450.00	\$7,450.00
10-450-1400	MS TRAINING	10	\$1,438.50	\$3,200.00	\$2,800.00	\$2,800.00

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Expenditure
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Exp. to Date	25-26 Exp. Budgeted	26-27 Requested	26-27 Recommended
10-450-1500	MS SUPPLIES AND EXPENSE	10	\$284.92	\$2,250.00	\$2,250.00	\$2,250.00
10-450-1600	DUES	10	\$615.00	\$1,150.00	\$1,150.00	\$1,150.00
10-450-1700	MS GUTM	10	\$11,485.99	\$28,500.00	\$30,200.00	\$30,200.00
10-450-1800	MS COMM. PROMOTIONS	10	\$12,976.89	\$15,400.00	\$15,850.00	\$15,850.00
10-450-1900	MS TRAVEL REIMB	10	\$3,947.47	\$6,335.00	\$5,950.00	\$5,950.00
10-450-2100	MS DECORATIONS & LIGHTS	10	\$5,547.92	\$8,300.00	\$8,300.00	\$8,300.00
10-450-2200	MS CONTRACTED SERVICES	10	\$437.86	\$2,250.00	\$2,325.00	\$2,325.00
10-450-2300	MS PARADES	10	\$1,831.53	\$4,000.00	\$4,200.00	\$4,200.00
10-450-2400	MS CHAMBER VISTOR SERVICE	10	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
10-450-2500	MS 4TH OF JULY	10	\$160.00	\$400.00	\$400.00	\$400.00
10-450-3300	MS IT (SBITA)	10	\$1,469.10	\$1,900.00	\$2,225.00	\$2,225.00
10-450-7400	MS CAPITAL	10	\$0.00	\$0.00		
			\$114,440.27	\$166,985.00	\$184,575.00	\$184,575.00
Basic Acct: 470						
10-470-0000	LEGAL MONTHLY FLAT	10	\$2,520.00	\$2,880.00	\$3,600.00	\$3,600.00
10-470-1300	LEGAL INSURANCE	10	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-470-1400	LEGAL GENERAL GOV,	10	\$11,747.40	\$34,325.00	\$39,000.00	\$39,000.00
10-470-1500	LEGAL TAXES	10	\$0.00	\$5,000.00	\$6,000.00	\$6,000.00
10-470-1700	LEGAL HAZARD ABATE	10	\$0.00	\$1,680.00	\$1,800.00	\$1,800.00
10-470-1800	AUDIT	10	\$21,000.00	\$25,000.00	\$35,000.00	\$35,000.00
10-470-2000	ACTUARIAL	10	\$4,343.40	\$5,000.00	\$5,200.00	\$5,200.00
10-470-2100	ENGINEERING	10	\$0.00	\$0.00	\$1,000.00	\$1,000.00
10-470-2200	CONSULTING PROFESSIONALS	10	\$500.00	\$2,000.00	\$4,000.00	\$4,000.00
			\$40,110.80	\$80,885.00	\$100,600.00	\$100,600.00
Basic Acct: 510						
10-510-0000	COMP/VAC PAYOUT	10	\$0.00	\$11,300.00	\$10,700.00	\$10,700.00
10-510-0100	WAGES/SALARIES AUX.	10	\$93.15	\$6,000.00	\$6,000.00	\$6,000.00
10-510-0200	PD WAGES/SALARIES	10	\$765,424.27	\$981,350.00	\$1,089,600.00	\$1,089,600.00
10-510-0300	PD OT WAGES	10	\$46,259.13	\$49,569.42	\$43,790.00	\$43,790.00

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Expenditure
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Exp. to Date	25-26 Exp. Budgeted	26-27 Requested	26-27 Recommended
10-510-0400	PD SEP ALLOW	10	\$0.00	\$0.00		
10-510-0500	PD FICA	10	\$60,901.06	\$81,311.38	\$87,990.00	\$87,990.00
10-510-0600	PD GROUP INS.	10	\$86,754.07	\$151,650.00	\$151,900.00	\$151,900.00
10-510-0610	PD HSA	10	\$21,333.20	\$25,600.00	\$25,600.00	\$25,600.00
10-510-0620	PD HRA	10	\$0.00	\$11,250.00		
10-510-0700	PD RETIREMENT	10	\$127,402.36	\$166,454.70	\$195,650.00	\$195,650.00
10-510-0800	PD 401K	10	\$38,435.08	\$51,954.50	\$55,935.00	\$55,935.00
10-510-0900	PD LIABILITY INS.	10	\$59,470.34	\$64,625.00	\$67,680.00	\$67,680.00
10-510-1000	PD W/C	10	\$29,413.16	\$34,500.00	\$34,500.00	\$34,500.00
10-510-1100	PD TELEPHONE	10	\$4,844.55	\$5,500.00	\$5,500.00	\$5,500.00
10-510-1200	PD BONDS	10	\$112.00	\$250.00	\$250.00	\$250.00
10-510-1300	PD CONTRACTED SERVICES	10	\$540.00	\$2,400.00	\$3,000.00	\$3,000.00
10-510-1600	PD EVID. POSTAGE	10	\$67.61	\$1,800.00	\$1,800.00	\$1,800.00
10-510-1700	PD AUTO MAINT.	10	\$35,851.58	\$42,200.00	\$31,000.00	\$31,000.00
10-510-1800	PD COMMUNICATION	10	\$183.75	\$2,400.00	\$2,400.00	\$2,400.00
10-510-2900	PD SUNSHINE	10	\$1,655.21	\$2,000.00	\$2,000.00	\$2,000.00
10-510-3000	PD IT	10	\$18,107.16	\$26,658.00	\$26,690.00	\$26,690.00
10-510-3010	PD IT (SBITA)	10	\$21,775.21	\$19,873.00	\$24,981.00	\$24,981.00
10-510-3100	PD FUEL	10	\$27,225.97	\$41,270.00	\$52,470.00	\$52,470.00
10-510-3200	PD TRAINING	10	\$12,033.15	\$13,000.00	\$15,000.00	\$15,000.00
10-510-3300	PD SUPPLIES/EXP.	10	\$7,117.44	\$9,450.00	\$9,450.00	\$9,450.00
10-510-3400	PD SPECIFIED EXP	10	\$3,551.55	\$10,345.00	\$8,691.00	\$8,691.00
10-510-3500	PD SUBSTANCE TAX	10	\$132.95	\$2,000.00	\$2,000.00	\$2,000.00
10-510-3600	PD SOCIAL WORKER -WCU	10	\$9,100.00	\$15,000.00		
10-510-3700	PD COMM. POLICING	10	\$3,987.45	\$6,050.00	\$2,000.00	\$2,000.00
10-510-3800	PD LAW ENFOR SUPPLIES	10	\$3,230.30	\$3,500.00	\$3,900.00	\$3,900.00
10-510-3900	PD PSYCH SERVICE	10	\$878.01	\$2,000.00	\$2,250.00	\$2,250.00
10-510-4000	PD SPECIAL EVENTS	10	\$167.97	\$1,000.00	\$1,000.00	\$1,000.00

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Expenditure
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Exp. to Date	25-26 Exp. Budgeted	26-27 Requested	26-27 Recommended
10-510-4100	PD UNIFORMS	10	\$10,244.71	\$13,750.00	\$15,250.00	\$15,250.00
10-510-4200	PD EQUIT. SHARING	10	\$0.00	\$0.00		
10-510-4300	ABC REHAB/EDU	10	\$0.00	\$0.00		
10-510-4400	K-9 EXPENSE	10	\$2,219.95	\$4,000.00	\$4,000.00	\$4,000.00
10-510-4500	PD AWAKE COUNSELING SERV	10	\$500.00	\$500.00	\$500.00	\$500.00
10-510-4600	PD PRINCIPAL	10	\$0.00	\$0.00		
10-510-4700	PD INTEREST	10	\$0.00	\$0.00		
10-510-4800	PD PRINCIPAL LEASES	10	\$10,718.38	\$10,457.00	\$9,234.00	\$9,234.00
10-510-4900	PD INTEREST LEASES	10	\$1,338.16	\$1,601.00	\$1,329.00	\$1,329.00
10-510-7000	GRANT- CONTRACT EMPLOYEE	10	\$0.00	\$0.00		
10-510-7100	PD GRANT EXP.	10	\$0.00	\$0.00		
10-510-7101	PD HIGHWAY SAFETY GRANT	10	\$0.00	\$35,000.00		
10-510-7102	PD GRANT - WALMART	10	\$41.40	\$5,000.00		
10-510-7103	PD GREAT SMOKIES HEALTH G	10	\$3,604.97	\$5,000.00		
10-510-7104	PD BCBS GRANT	10	\$0.00	\$0.00		
10-510-7200	PD CAPITAL OUTLAY LEASE	10	\$0.00	\$0.00		
10-510-7300	PD CAPITAL (NF)	10	\$13,595.26	\$16,711.00	\$16,750.00	\$16,750.00
10-510-7400	PD CAPITAL	10	\$94,360.76	\$132,746.00	\$140,746.00	\$140,746.00
			\$1,522,671.27	\$2,067,026.00	\$2,151,536.00	\$2,151,536.00
Basic Acct: 560						
10-560-0000	SD VAC/COMP PAYOUT	10	\$0.00	\$8,950.00	\$10,300.00	\$10,300.00
10-560-0200	SD WAGES/SALARIES	10	\$249,014.96	\$306,050.00	\$349,050.00	\$349,050.00
10-560-0300	SD OVERTIME	10	\$13,055.14	\$18,000.00	\$18,870.00	\$18,870.00
10-560-0500	SD FICA	10	\$19,251.91	\$25,500.00	\$28,950.00	\$28,950.00
10-560-0600	SD GROUP INS.	10	\$33,862.47	\$57,000.00	\$57,175.00	\$57,175.00
10-560-0610	SD HSA	10	\$8,799.96	\$9,600.00	\$9,600.00	\$9,600.00
10-560-0620	SD HRA	10	\$0.00	\$4,500.00		
10-560-0700	SD RETIREMENT	10	\$37,711.93	\$49,150.00	\$57,110.00	\$57,110.00

5/13/2026
Expenditure
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Exp. to Date	25-26 Exp. Budgeted	26-27 Requested	26-27 Recommended
10-560-0800	SD 401K	10	\$12,933.49	\$16,650.00	\$18,920.00	\$18,920.00
10-560-0900	SD LIABILITY INS.	10	\$17,262.97	\$18,500.00	\$23,000.00	\$23,000.00
10-560-1000	SD W/C	10	\$10,650.00	\$15,000.00	\$15,000.00	\$15,000.00
10-560-1100	SD TELEPHONE	10	\$44.82	\$450.00	\$450.00	\$450.00
10-560-1700	SD AUTO MAINT.	10	\$11,195.68	\$11,050.00	\$16,500.00	\$16,500.00
10-560-3000	SD IT	10	\$0.00	\$500.00	\$500.00	\$500.00
10-560-3010	SD IT (SBITA)	10	\$1,579.95	\$2,000.00	\$2,000.00	\$2,000.00
10-560-3100	SD FUEL	10	\$8,567.00	\$16,250.00	\$16,250.00	\$16,250.00
10-560-3200	SD TRAINING	10	\$381.98	\$5,512.00	\$9,000.00	\$9,000.00
10-560-3300	SD SUPPLIES/EXPENSE	10	\$6,958.07	\$9,000.00	\$9,000.00	\$9,000.00
10-560-3600	SD UNIFORMS/SAFETY	10	\$6,444.66	\$7,700.00	\$7,700.00	\$7,700.00
10-560-3800	SD SHOP	10	\$2,555.49	\$3,500.00	\$3,500.00	\$3,500.00
10-560-3900	SD LANDSCAPE	10	\$112.45	\$1,500.00	\$2,500.00	\$2,500.00
10-560-4000	SD GARDEN CLUB	10	\$500.00	\$500.00	\$500.00	\$500.00
10-560-4100	SD SERVICE PROJECT	10	\$2,331.98	\$3,331.98	\$1,000.00	\$1,000.00
10-560-7000	SD GRANT	10	\$6,975.18	\$6,975.59		
10-560-7400	SD CAPITAL	10	\$120,543.58	\$140,450.00	\$27,000.00	\$27,000.00
10-560-7500	SD CAPITAL (NF)	10	\$10,009.38	\$11,500.00	\$2,000.00	\$2,000.00
			\$580,743.05	\$749,119.57	\$685,875.00	\$685,875.00
Basic Acct: 561						
10-561-0900	PB ENGINEER.	10	\$0.00	\$426.00	\$1,300.00	\$1,300.00
10-561-1000	PB PAVING (CA)	10	\$142,650.00	\$142,650.00	\$45,000.00	\$45,000.00
10-561-1100	PB MAINT.	10	\$4,541.92	\$26,224.00	\$35,900.00	\$35,900.00
10-561-1200	PB SNOW/ICE REM.	10	\$0.00	\$0.00	\$1,800.00	\$1,800.00
10-561-1600	PB SIDEWALK (CA)	10	\$7,700.00	\$7,700.00		
10-561-1700	PB BRIDGE INSPEC.	10	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
			\$154,891.92	\$179,000.00	\$86,000.00	\$86,000.00
Basic Acct: 562						
10-562-0000	STREET LIGHTS DUKE	10	\$94,083.93	\$161,600.00	\$161,600.00	\$161,600.00

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Expenditure
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GL Account	GLAcct Desc	Fund	25-26 Exp. to Date	25-26 Exp. Budgeted	26-27 Requested	26-27 Recommended
			\$94,083.93	\$161,600.00	\$161,600.00	\$161,600.00
Basic Acct: 570						
10-570-1300	PLANNING/LANDUSE ADV	10	\$0.00	\$600.00	\$600.00	\$600.00
10-570-3200	JC INSPECTION FEES	10	\$6,920.00	\$20,000.00	\$16,000.00	\$16,000.00
10-570-3300	PLANNING/LANDUSE EXP	10	\$0.00	\$200.00	\$200.00	\$200.00
10-570-3400	HAZARD ABATEMENT	10	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-570-3500	PLAN/LANDUSE PROF SER	10	\$0.00	\$500.00	\$500.00	\$500.00
			\$6,920.00	\$26,300.00	\$22,300.00	\$22,300.00
Basic Acct: 580						
10-580-0200	SANT WAGES/SALARIES	10	\$76,094.42	\$97,050.00	\$111,270.00	\$111,270.00
10-580-0500	SANT FICA	10	\$5,765.41	\$7,450.00	\$8,550.00	\$8,550.00
10-580-0600	SANT GROUP INS.	10	\$10,437.23	\$19,450.00	\$19,530.00	\$19,530.00
10-580-0610	SANT HSA	10	\$2,933.30	\$3,200.00	\$3,200.00	\$3,200.00
10-580-0620	SANT HRA	10	\$0.00	\$1,500.00		
10-580-0700	SANT RETIREMENT	10	\$9,349.08	\$12,200.00	\$14,320.00	\$14,320.00
10-580-0800	SANT 401K	10	\$3,248.09	\$4,125.00	\$4,740.00	\$4,740.00
10-580-0900	SANT LIABILITY INS.	10	\$7,626.40	\$10,000.00	\$12,500.00	\$12,500.00
10-580-1000	SANT W/C	10	\$3,450.00	\$5,000.00	\$5,000.00	\$5,000.00
10-580-1700	SANT AUTO MAINT	10	\$11,879.98	\$13,840.00	\$13,840.00	\$13,840.00
10-580-3100	SANT FUEL	10	\$4,235.78	\$10,500.00	\$10,500.00	\$10,500.00
10-580-3300	SANT SUPPLIES/EXP.	10	\$488.09	\$1,500.00	\$1,500.00	\$1,500.00
10-580-3600	SANT UNIFORMS	10	\$2,290.29	\$2,000.00	\$2,000.00	\$2,000.00
10-580-4400	SANT C&D/BRUSH	10	\$7,414.30	\$11,000.00	\$11,000.00	\$11,000.00
10-580-7400	SANT CAPITAL	10	\$261,507.55	\$261,508.00	\$252,500.00	\$252,500.00
			\$406,719.92	\$460,323.00	\$470,450.00	\$470,450.00
Basic Acct: 590						
10-590-0300	FM OT WAGES	10	\$3,520.00	\$4,160.00	\$4,160.00	\$4,160.00
10-590-0500	FM FICA	10	\$269.28	\$350.00	\$350.00	\$350.00
10-590-0800	FM LIABILITY INS.	10	\$11,052.00	\$10,800.00	\$13,000.00	\$13,000.00

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10-590-1000	FM W/C	10	\$135.00	\$200.00	\$200.00	\$200.00
10-590-3100	FM NATURAL GAS	10	\$3,100.05	\$4,000.00	\$3,500.00	\$3,500.00
10-590-3200	FM ELECTRIC	10	\$11,332.96	\$21,000.00	\$21,000.00	\$21,000.00
10-590-3300	FM WATER/SEWER	10	\$3,289.67	\$3,840.00	\$3,840.00	\$3,840.00
10-590-3400	FM BUILDING MAINT.	10	\$6,257.69	\$13,000.00	\$13,000.00	\$13,000.00
10-590-3500	FM CONTRACTED SERVICES	10	\$0.00	\$4,050.00	\$3,150.00	\$3,150.00
10-590-3600	FM TERMINIX CONTRACT	10	\$2,206.00	\$2,800.00	\$2,800.00	\$2,800.00
10-590-3700	FRONTIER MAINTENANCE CON	10	\$562.50	\$0.00		
10-590-7400	FM CAPITAL	10	\$19,696.00	\$23,144.00		
			\$61,421.15	\$87,344.00	\$65,000.00	\$65,000.00
Basic Acct: 640						
10-640-4500	CEME. DEPT CONTRACT	10	\$16,900.00	\$26,000.00	\$26,000.00	\$26,000.00
			\$16,900.00	\$26,000.00	\$26,000.00	\$26,000.00
Basic Acct: 660						
10-660-0300	RR CROSSING MAINT.	10	\$1,494.24	\$3,000.00	\$3,000.00	\$3,000.00
10-660-0400	MUNICODE	10	\$1,283.63	\$4,000.00	\$4,000.00	\$4,000.00
10-660-0500	TUITION ASSISTANCE	10	\$500.00	\$1,000.00	\$2,000.00	\$2,000.00
10-660-0600	CONTINGENCY	10	\$0.00	\$17,971.00	\$32,224.00	\$32,224.00
10-660-0700	ESC EXPENSE	10	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
10-660-0800	PARKING LOT RENTAL	10	\$15,472.98	\$15,700.00	\$17,500.00	\$17,500.00
10-660-0900	WELLNESS/DRUG AWARE	10	\$1,101.00	\$2,575.00	\$2,875.00	\$2,875.00
10-660-0910	COBRA ADMINISTRATION	10	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
10-660-1000	ABC REHAB/SCHOLARSHIP	10	\$19,887.00	\$19,887.00	\$5,000.00	\$5,000.00
10-660-1100	EMPLOYEE RECOGNITION	10	\$857.50	\$1,350.00	\$1,350.00	\$1,350.00
10-660-1200	REFUND ON TAXES	10	\$0.00	\$500.00		
10-660-1600	ARPA RELATED NF	10	\$30,000.00	\$30,000.00		
10-660-1601	ARPA RELATED CAPITAL	10	\$0.00	\$0.00		
10-660-1800	WEBSITE MAINTENANCE	10	\$0.00	\$400.00	\$400.00	\$400.00
10-660-1900	REIMBURSEMENT JACKSON SA	10	\$9,093.00	\$9,093.00		

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10-660-2100	CONTRACTED SERVICES	10	\$0.00	\$0.00		
10-660-2300	PAY STUDY	10	\$7,950.00	\$11,800.00		
10-660-2400	LIBRARY SERVICES	10	\$5,500.00	\$5,500.00		
10-660-2500	MOUNTAIN MEDIATION SERVICE	10	\$0.00	\$0.00		
10-660-2600	RESCUE SQUAD SERVICES	10	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
10-660-2700	COMMUNITY TABLE FLOORING	10	\$0.00	\$0.00		
10-660-3400	MECK CO TAX .50	10	\$0.00	\$0.00		
10-660-3500	STATE USE TAX	10	\$1,715.20	\$3,000.00	\$3,000.00	\$3,000.00
10-660-3600	COUNTY USE TAX	10	\$812.46	\$1,200.00	\$1,200.00	\$1,200.00
10-660-3700	NON DEPT STATE SALES TAX	10	\$13,249.34	\$18,625.00	\$14,000.00	\$14,000.00
10-660-3800	JC FOOD TAX (2%)	10	\$0.00	\$0.00		
10-660-3900	NON DEPT JACK CO	10	\$5,885.61	\$8,375.00	\$6,000.00	\$6,000.00
10-660-4000	NON DEPT BUNC CO	10	\$8.72	\$0.00		
10-660-4100	NON DEPT HAY CO	10	\$329.86	\$0.00		
10-660-4200	NON DEPT MACON CO	10	\$56.37	\$0.00		
10-660-4400	NON DEPT HENDERSON CO	10	\$0.00	\$0.00		
10-660-4600	NON DEPT MECK CO - 2%	10	\$0.00	\$0.00		
10-660-4900	NON DEPT GASTON CO	10	\$0.00	\$0.00		
10-660-5300	NON DEPT DUES/SUBSCR.	10	\$8,581.00	\$9,030.00	\$9,150.00	\$9,150.00
10-660-5400	NON DEPT LIABILITY INS.	10	\$17,952.69	\$23,300.00	\$26,300.00	\$26,300.00
10-660-5600	ELECTIONS	10	\$4,481.55	\$5,000.00	\$5,000.00	\$5,000.00
10-660-5900	NON DEPT WAKE CO	10	\$0.00	\$0.00		
10-660-6900	NON DEPT	10	\$0.00	\$0.00		
10-660-7000	NON DEPT SWAIN CO	10	\$0.00	\$0.00		
10-660-7400	NON DEPT CATAWBA CO	10	\$0.00	\$0.00		
10-660-7600	NON DEPT DURHAM CO	10	\$0.00	\$0.00		
10-660-7700	NON DEPT WATAUGA CO	10	\$0.00	\$0.00		
10-660-7800	NON DEPT CRAVEN CO	10	\$0.00	\$0.00		

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10-660-8000	NON DEPT CABARRUS CO	10	\$0.00	\$0.00		
10-660-8100	ALEXANDER CO TAX	10	\$0.00	\$0.00		
10-660-8600	PURCHASE OF LAND	10	\$0.00	\$0.00		
			\$148,212.15	\$196,506.00	\$138,199.00	\$138,199.00
Basic Acct: 690						
10-690-0000	CONTRIBUTION TO FD	10	\$202,624.00	\$202,624.00	\$282,623.00	\$282,623.00
10-690-0700	CONTRIBUTION TO GF CRF	10	\$334,000.00	\$334,000.00		
10-690-0800	TRANSFER OUT OF GF	10	\$0.00	\$0.00		
10-690-0900	DUE TO	10	\$0.00	\$0.00		
10-690-5700	MISC APPROP.	10	\$0.00	\$0.00		
10-690-9200	CONTRIBUTION STABLIZATION	10	\$385,000.00	\$385,000.00		
10-690-9300	CONT TO RECREATION	10	\$121,612.00	\$121,612.00	\$130,112.00	\$130,112.00
10-690-9400	CONT TO FUNB BALANCE	10	\$0.00	\$0.00	\$314,274.00	\$314,274.00
10-690-9500	CONT TO FC	10	\$0.00	\$0.00		
10-690-9700	CONT TO SIDEWALK PROJECT	10	\$0.00	\$0.00		
10-690-9800	OPEB SEPARATION ALLOW.	10	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
10-690-9900	OPEB RETIREE INSURANCE	10	\$0.00	\$0.00		
			\$1,093,236.00	\$1,093,236.00	\$777,009.00	\$777,009.00
			\$4,731,844.41	\$5,884,504.57	\$5,496,879.00	\$5,496,879.00
Fund: 13						
Basic Acct: 620						
13-620-0200	REC SALARIES/WAGES	13	\$17,939.27	\$32,775.00	\$33,110.00	\$33,110.00
13-620-0500	REC FICA	13	\$1,372.40	\$2,525.00	\$2,540.00	\$2,540.00
13-620-0900	REC LIAB. INS.	13	\$6,894.00	\$6,950.00	\$13,000.00	\$13,000.00
13-620-1000	REC W/C	13	\$725.00	\$1,000.00	\$1,000.00	\$1,000.00
13-620-1300	REC UTILITIES	13	\$12,779.63	\$18,562.00	\$18,562.00	\$18,562.00
13-620-1500	REC MAINT AND REPAIR	13	\$2,088.10	\$8,000.00	\$8,000.00	\$8,000.00
13-620-1600	REC PARK REFUND	13	\$0.00	\$0.00		
13-620-1700	REC MILE REIMB	13	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00

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13-620-3300	REC SUPPLIES/EXPENSE	13	\$3,321.16	\$9,100.00	\$9,100.00	\$9,100.00
13-620-3500	RECREATION IT	13	\$2,318.68	\$3,600.00	\$7,000.00	\$7,000.00
13-620-3600	REC UNIFORMS	13	\$0.00	\$600.00	\$600.00	\$600.00
13-620-3700	REC STATE SALES TAX	13	\$275.49	\$1,000.00	\$1,000.00	\$1,000.00
13-620-3900	REC JC SALES TAX	13	\$130.48	\$500.00	\$500.00	\$500.00
13-620-4000	REC BUNC. CO SALES TAX	13	\$0.00	\$0.00		
13-620-4100	REC HAYW. CO SALES TAX	13	\$0.00	\$0.00		
13-620-4200	REC MACON CO SALES TAX	13	\$0.00	\$0.00		
13-620-4300	REC TRANSFER OUT	13	\$0.00	\$0.00		
13-620-4400	REC TRANS. TO C. RESER.	13	\$0.00	\$0.00		
13-620-5700	REC MISC EXPENSE	13	\$0.00	\$0.00		
			\$47,844.21	\$85,812.00	\$95,612.00	\$95,612.00
Basic Acct: 720						
13-720-0900	REC LIAB. INS	13	\$1,834.00	\$1,800.00	\$2,000.00	\$2,000.00
13-720-5700	REC MISC POOL EXP	13	\$38,230.03	\$45,000.00	\$45,000.00	\$45,000.00
13-720-7400	REC POOL CA	13	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
13-720-9300	REC ABC CONT. TO JC	13	\$0.00	\$0.00		
			\$40,064.03	\$51,800.00	\$52,000.00	\$52,000.00
			\$87,908.24	\$137,612.00	\$147,612.00	\$147,612.00
Fund: 14						
Basic Acct: 510						
14-510-0400	SEP ALLOW PAYROLL	14	\$29,789.40	\$35,850.00	\$60,800.00	\$60,800.00
14-510-0500	SEP ALLOW FICA	14	\$2,278.80	\$2,750.00	\$4,660.00	\$4,660.00
14-510-0600	SEP ALLOW FUND BAL. CONT.	14	\$0.00	\$11,400.00	\$4,540.00	\$4,540.00
14-510-0700	SEP ALLOW RETIREE INS	14	\$0.00	\$0.00		
			\$32,068.20	\$50,000.00	\$70,000.00	\$70,000.00
			\$32,068.20	\$50,000.00	\$70,000.00	\$70,000.00
Fund: 15						
Basic Acct: 410						
15-410-0000	RLF EXPENSE	15	\$0.00	\$5,500.00		

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15-410-0100	RLF LOAN	15	\$0.00	\$0.00		
15-410-0200	METROSTAT RLF EXPENSE	15	\$0.00	\$0.00		
15-410-3700	RLF STATE SALES TAX	15	\$0.00	\$400.00		
15-410-3900	RLF JC SALES TAX	15	\$0.00	\$100.00		
15-410-4000	RLF TRAN OUT	15	\$0.00	\$0.00		
15-410-5000	USDA RURAL BUS. GRANT EXP.	15	\$0.00	\$0.00		
			\$0.00	\$6,000.00	\$0.00	\$0.00
			\$0.00	\$6,000.00	\$0.00	\$0.00
Fund: 17						
Basic Acct: 410						
17-410-0000	BRIDGE PARK EXPENSE	17	\$0.00	\$0.00		
17-410-3700	BP STATE SALES TAX	17	\$0.00	\$0.00		
17-410-3900	BP JC SALES TAX	17	\$0.00	\$0.00		
			\$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	\$3,610.39	\$3,950.00	\$20,000.00	\$20,000.00
19-530-0400	FD - STATE EQUIPMENT	19	\$0.00	\$0.00		
19-530-0500	FD RETIRE FIREMEN	19	\$4,757.52	\$4,758.00	\$6,000.00	\$6,000.00
19-530-0600	FD VOLUNTEER CALL PAY	19	\$13,029.54	\$23,362.00	\$25,000.00	\$25,000.00
19-530-0700	FD PENSION FUND	19	\$5,765.00	\$6,300.00	\$6,300.00	\$6,300.00
19-530-0800	FD INSURANCE	19	\$47,421.00	\$48,970.00	\$60,000.00	\$60,000.00
19-530-0900	FD WELLNESS AND DRUG	19	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
19-530-1000	FD W/C	19	\$20,500.00	\$20,500.00	\$25,000.00	\$25,000.00
19-530-1100	FD TELEPHONE	19	\$2,833.09	\$8,000.00	\$8,000.00	\$8,000.00
19-530-1300	FD UTILITIES	19	\$13,322.15	\$18,000.00	\$18,000.00	\$18,000.00
19-530-1400	FD IT	19	\$1,944.10	\$3,400.00	\$7,000.00	\$7,000.00
19-530-1500	FD IT (SBITA)	19	\$3,421.90	\$4,000.00	\$4,000.00	\$4,000.00

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19-530-1600	FD COMMUNICATION	19	\$200.06	\$2,500.00	\$8,000.00	\$8,000.00
19-530-1700	FD TRUCK MAINTENANCE	19	\$27,389.38	\$34,500.00	\$35,000.00	\$35,000.00
19-530-1701	FD AUTO MAINTENANCE	19	\$716.91	\$3,000.00	\$3,000.00	\$3,000.00
19-530-1800	FD VEND MACHINE EXP	19	\$67.35	\$1,000.00	\$1,000.00	\$1,000.00
19-530-3100	FD FUEL	19	\$13,309.45	\$18,000.00	\$18,000.00	\$18,000.00
19-530-3200	FD SUNSHINE	19	\$275.00	\$500.00	\$500.00	\$500.00
19-530-3300	FD SUPPLIES	19	\$4,957.25	\$8,000.00	\$12,000.00	\$12,000.00
19-530-3400	FD SPECIFIED EXPENSE	19	\$2,847.13	\$2,847.13	\$4,500.00	\$4,500.00
19-530-3500	FD TRAINING	19	\$3,536.50	\$3,536.50	\$2,000.00	\$2,000.00
19-530-3600	FD FIRE PREVENTION	19	\$271.44	\$500.00	\$2,000.00	\$2,000.00
19-530-3700	FD BLDG MAINT	19	\$18,073.22	\$20,295.00	\$10,000.00	\$10,000.00
19-530-3800	FD EQUIP MAINT	19	\$11,222.49	\$12,316.37	\$9,000.00	\$9,000.00
19-530-3900	FD EQUIP	19	\$5,956.35	\$11,680.00	\$32,000.00	\$32,000.00
19-530-4000	FD P.P.E.	19	\$23,788.89	\$44,597.00	\$50,000.00	\$50,000.00
19-530-4010	FD UNIFORMS	19	\$6,105.00	\$8,500.00	\$10,000.00	\$10,000.00
19-530-4100	FD HAYWOOD CO TAX	19	\$0.00	\$0.00		
19-530-4200	FD MACON CO TAX	19	\$676.85	\$700.00		
19-530-4300	FD SWAIN CO	19	\$0.00	\$0.00		
19-530-4400	FD HENDERSON CO	19	\$0.00	\$0.00		
19-530-4600	FD POLK COUNTY	19	\$0.00	\$0.00		
19-530-4900	FD GASTON CO	19	\$0.00	\$0.00		
19-530-5000	FD CATAWBA CO	19	\$0.00	\$0.00		
19-530-6800	FD INTERFUND LOAN PRINCIP	19	\$0.00	\$0.00	\$40,719.00	\$40,719.00
19-530-6900	FD INTERFUND LOAN INTERES	19	\$0.00	\$0.00	\$2,646.00	\$2,646.00
19-530-7000	FD INT EXP	19	\$0.00	\$0.00		
19-530-7100	FD PRINC EXP	19	\$0.00	\$0.00		
19-530-7200	FD FISHER CREEK	19	\$5,064.71	\$7,000.00	\$10,500.00	\$10,500.00
19-530-7300	FD GRANT EXPENSE	19	\$48,375.00	\$50,000.00	\$50,000.00	\$50,000.00

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19-530-7400	FD CAPITAL	19	\$54,934.47	\$1,166,380.00	\$1,160,950.00	\$1,160,950.00
19-530-7500	FD CAPITAL (NF)	19	\$0.00	\$0.00		
19-530-7600	FD CONTRIBUTED CAPITAL	19	\$0.00	\$18,000.00	\$95,768.00	\$95,768.00
19-530-7900	FD HENDERSON TAX	19	\$0.00	\$0.00		
19-530-8000	NC USE TAX	19	\$726.29	\$2,000.00	\$2,000.00	\$2,000.00
19-530-8100	COUNTY USE TAX	19	\$344.03	\$750.00	\$750.00	\$750.00
19-530-8400	STATE SALES TAX	19	\$7,277.94	\$8,800.00	\$9,500.00	\$9,500.00
19-530-8500	FD JC TAX	19	\$2,695.14	\$5,000.00	\$5,000.00	\$5,000.00
19-530-8600	FD BUNC CO TAX	19	\$0.00	\$0.00		
19-530-8700	FD ALEXANDER TAX	19	\$0.00	\$0.00		
19-530-8800	FD BURKE CO	19	\$0.00	\$0.00		
19-530-8900	JC PREPARED FOOD TAX	19	\$0.00	\$0.00		
19-530-9000	JACKSON CO FOOD TAX	19	\$0.00	\$0.00		
19-530-9100	FD TRANS TO CAP RES	19	\$0.00	\$0.00		
19-530-9200	FD CONT TO FUND BAL	19	\$0.00	\$0.00		
19-530-9300	FB EARMARK PUMPER TRUCK	19	\$0.00	\$0.00		
			\$355,415.54	\$1,572,842.00	\$1,755,333.00	\$1,755,333.00
Basic Acct: 531						
19-531-0000	FD VAC PAYOUT	19	\$0.00	\$0.00	\$9,300.00	\$9,300.00
19-531-0100	FD AUXILIARY	19	\$27,249.57	\$5,000.00	\$5,000.00	\$5,000.00
19-531-0200	FD SALARIES AND WAGES	19	\$501,055.53	\$611,283.00	\$671,120.00	\$671,120.00
19-531-0300	FD OT	19	\$26,610.56	\$64,000.00	\$84,025.00	\$84,025.00
19-531-0500	FD FICA	19	\$41,973.17	\$53,572.00	\$60,500.00	\$60,500.00
19-531-0600	FD GROUP INSURANCE	19	\$61,890.71	\$104,043.00	\$109,295.00	\$109,295.00
19-531-0610	FD HSA	19	\$15,733.24	\$17,600.00	\$17,600.00	\$17,600.00
19-531-0620	FD HRA	19	\$0.00	\$8,250.00		
19-531-0700	FD RETIREMENT	19	\$75,606.17	\$102,555.00	\$118,455.00	\$118,455.00
19-531-0800	FD 401K	19	\$26,146.52	\$34,765.00	\$39,230.00	\$39,230.00

5/13/2026
Expenditure
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Exp. to Date	25-26 Exp. Budgeted	26-27 Requested	26-27 Recommended
			\$776,265.47	\$1,001,068.00	\$1,114,525.00	\$1,114,525.00
			\$1,131,681.01	\$2,573,910.00	\$2,869,858.00	\$2,869,858.00
Fund: 20						
Basic Acct: 410						
20-410-0600	FD CRF CONTR.	20	\$0.00	\$0.00		
			\$0.00	\$0.00	\$0.00	\$0.00
Basic Acct: 411						
20-411-0000	FDCRF GRANT MATCH	20	\$0.00	\$0.00		
			\$0.00	\$0.00	\$0.00	\$0.00
Basic Acct: 415						
20-415-0000	FD CRF TRANS TO	20	\$289,000.00	\$289,000.00	\$50,000.00	\$50,000.00
			\$289,000.00	\$289,000.00	\$50,000.00	\$50,000.00
			\$289,000.00	\$289,000.00	\$50,000.00	\$50,000.00
Fund: 21						
Basic Acct: 410						
21-410-0600	GF CRF CONTRIB	21	\$0.00	\$334,000.00		
			\$0.00	\$334,000.00	\$0.00	\$0.00
Basic Acct: 415						
21-415-0000	GF CRF TRAN TO GF	21	\$60,000.00	\$60,000.00	\$287,500.00	\$287,500.00
21-417-0000	INTERFUND LOAN	21		\$200,000.00		
			\$60,000.00	\$60,000.00	\$287,500.00	\$287,500.00
			\$60,000.00	\$594,000.00	\$287,500.00	\$287,500.00
Fund: 23						
Basic Acct: 415						
23-415-0200	PAF TRANSFER OUT	23	\$0.00	\$0.00		
23-415-3300	PAF EXPENSE	23	\$0.00	\$1,850.00		
23-415-3500	PAF NC USE TAX	23	\$0.00	\$0.00		
23-415-3600	PAF JC USE TAX	23	\$0.00	\$0.00		
23-415-3700	PAF STATE TAX	23	\$0.00	\$100.00		
23-415-3800	PAF JC SALES TAX	23	\$0.00	\$50.00		
			\$0.00	\$2,000.00	\$0.00	\$0.00

5/13/2026
Expenditure
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Exp. to Date	25-26 Exp. Budgeted	26-27 Requested	26-27 Recommended
			\$0.00	\$2,000.00	\$0.00	\$0.00
Fund: 24						
Basic Acct: 420						
24-420-0100	BLACKROCK MASTER PLAN/EBC	24	\$0.00	\$0.00		
24-420-0200	FC TRANSFER OUT	24	\$0.00	\$0.00		
24-420-0300	FC DAM SAFETY - H2O QUAL PR	24	\$0.00	\$42,160.00	\$42,160.00	\$42,160.00
24-420-0400	FC DAM - H2O QUAL PRIN	24	\$15,000.00	\$36,500.00	\$157,160.00	\$157,160.00
24-420-3000	DUKE ENERGY GRANT RTP MA	24	\$24,371.99	\$24,371.99		
24-420-3100	FC CAMERA EXPENSE	24	\$1,509.82	\$2,200.00	\$2,200.00	\$2,200.00
24-420-3200	FC ROAD MAINTENANCE	24	\$0.00	\$2,200.00	\$2,900.00	\$2,900.00
24-420-3300	FC SUPPLIES & EXPENSE	24	\$50.00	\$5,000.00	\$5,000.00	\$5,000.00
24-420-3400	FC RTP GRANT	24	\$92,000.00	\$92,000.00		
24-420-3401	FC RTP CASH FLOW	24	\$0.00	\$92,000.00		
24-420-3500	FC GRANT ADM/EQUINOX	24	\$18,155.55	\$40,900.00		
24-420-3600	FC MAINT.	24	\$1,098.51	\$64,700.01	\$60,000.00	\$60,000.00
24-420-3700	FC STATE TAX	24	\$261.20	\$2,450.00	\$2,450.00	\$2,450.00
24-420-3800	FC JC SALE TAX	24	\$123.71	\$1,230.00	\$1,230.00	\$1,230.00
24-420-4100	FC HAYWOOD CO TAX	24	\$0.00	\$0.00		
24-420-4200	FC MACON CO TAX	24	\$0.00	\$0.00		
24-420-6000	FC FUND BAL CONT	24	\$0.00	\$0.00		
24-420-7000	FC BOTANICAL SURVEY	24	\$0.00	\$0.00		
24-420-7100	PINNACLE PARK MASTER PLAN	24	\$0.00	\$28,959.00		
24-420-7400	FC CAPITAL	24	\$0.00	\$0.00		
24-420-9000	FC TRANSFER OUT	24	\$750,646.00	\$1,091,968.00		
24-420-9100	FC DUE TO	24	\$0.00	\$0.00		
			\$903,216.78	\$1,526,639.00	\$273,100.00	\$273,100.00
			\$903,216.78	\$1,526,639.00	\$273,100.00	\$273,100.00
Fund: 25						
Basic Acct: 510						

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Expenditure
Budget Preparation

GL Account	GLAcct Desc	Fund	25-26 Exp. to Date	25-26 Exp. Budgeted	26-27 Requested	26-27 Recommended
25-510-0400	OPEB RETIREE INS. SD	25	\$27,103.14	\$35,870.00	\$54,610.00	\$54,610.00
25-510-0500	OPEB H-S-A SS EXP	25	\$0.00	\$0.00		
25-510-0600	OPEB FUND BAL CONT	25	\$0.00	\$0.00		
25-510-0610	OPEB HSA SD	25	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00
25-510-0700	OPEB RETIREE INS. PD	25	\$23,559.84	\$27,864.00	\$45,325.00	\$45,325.00
25-510-0710	OPEB HSA PD	25	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00
25-510-0900	OPEB HRA -PD	25	\$2,338.22	\$12,600.00	\$12,600.00	\$12,600.00
25-510-0910	OPRB HRA- SD	25	\$0.00	\$12,600.00	\$12,600.00	\$12,600.00
			\$59,401.20	\$95,334.00	\$131,535.00	\$131,535.00
			\$59,401.20	\$95,334.00	\$131,535.00	\$131,535.00
Fund: 27						
Basic Acct: 413						
27-413-0000	SSRF EXPENSE	27	\$0.00	\$300,000.00		
27-413-3700	SSRF STATE SALES TAX	27	\$0.00	\$0.00		
27-413-3900	SSRF JC SALES TAX	27	\$0.00	\$0.00		
27-413-5000	SIDEWALK CONTINGENCY	27	\$0.00	\$0.00		
27-413-6000	SSRF FUND BALANCE CONTR.	27	\$0.00	\$0.00		
			\$0.00	\$300,000.00	\$0.00	\$0.00
			\$0.00	\$300,000.00	\$0.00	\$0.00
			\$7,295,119.84	\$11,458,999.57	\$9,326,484.00	\$9,326,484.00