

# Jackson County, North Carolina

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**Approved Budget**

**July 1, 2023 – June 30, 2024**

**Adopted this the 20<sup>th</sup> day of June, 2023**

Don Adams, County Manager  
Darlene Fox, Finance Director





**JACKSON COUNTY**  
**FY 2023-2024 APPROVED BUDGET**  
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# JACKSON COUNTY ADMINISTRATION

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## County Manager's Fiscal Year 2023-2024 Budget Message

May 16, 2023

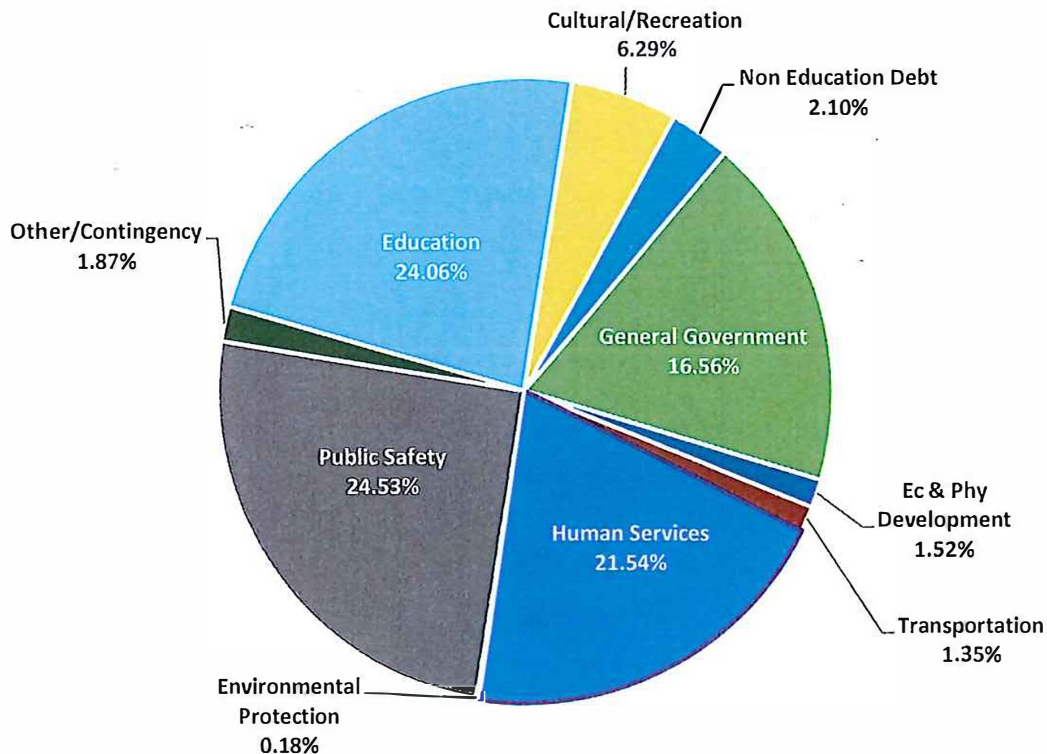
Jackson County Commissioners,

The proposed Fiscal Year (FY) 2023-2024 General Fund Annual Budget for Jackson County is in the amount of \$88,106,428. This proposal constitutes an approximate increase of 5.94% (\$4,938,651) over the current FY 2023 amended budget. The budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act, presenting appropriations by categories of expense and revenues by source. All proposals within the general fund are based upon a budget with a tax rate of \$0.38 per \$100 of value.

### EXPENDITURES HIGHLIGHTS

The following pie charts illustrate Jackson County's proposed "Total Expenditures By Function" for the General Fund.

#### Total Expenditures By Function- \$88,106,428



## CATEGORICAL OVERVIEW

### *PERSONNEL / INSURANCE*

The proposed FY 23-24 budget contains personnel recommendations. The recommendations include:

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

It is recommended that all employees move up one step in the current grade and step plan. This action is necessary to maintain the career path system. Approximately \$1,011,788 is budgeted to implement the one-step increase and the 3% Cost of Living Adjustment (COLA) included in the proposal.

We had several requests for salary reclassifications and new positions. The classification and compensation study that was approved by the Board on March 15, 2022 and implemented effective January 1, 2022 should allow for the retention of existing personnel. The salary plan will also allow for recruitment of both inexperienced and experienced personnel. I have not recommended any salary reclassifications in this proposal.

The following other personnel recommendations are included in this proposal for a total of 15.5 new positions.

1. **Housekeeping** – 1 Housekeeper to be used for multiple facilities.
2. **Grounds** – 1 General Utility Worker III for new Dillsboro Complex facility.
3. **Sheriff** – 4 Road Patrol Deputies and 1 Detective for drug enforcement.
4. **Jail** – 1 Detention Officer.
5. **Code Enforcement** – 1 50% time Administrative Assistant II to be used in Cashiers during the new software implementation.
6. **Green Energy** – 1 50% time Programming Manager.
7. **Animal Control** – 1 Animal Shelter Attendant.
8. **Social Services** – 2 Social Worker IA&T positions to manage caseloads and to implement Safety Organized Practice, a new software system to achieve better outcomes for our children and families. These positions are to transition into a new pilot program through the State's Family First Preventative Services Act.
9. **Social Services** Extend the IMC II-Support Specialist position one additional year. The position is already budgeted and is cost shared with the State.
10. **Health** – eliminated a Health Educator position that worked solely in Haywood County under a contract with Smart Start.
11. **Recreation** – 3.5 positions are included for the Aquatics Facility. They will be hired on a staggered schedule beginning January 1, 2024. The positions include a Site Manager, Head Lifeguard, and 1.5 Administrative Assistant II positions.

Hospitalization / dental insurance premiums will remain at current rates. The employee rates will also remain the same. Worker's compensation insurance will increase by 3%. Liability insurance will increase by 2%.

## ***CAPITAL & CAPITAL IMPROVEMENTS***

There are capital and capital improvement needs in the amount of \$4,559,146 that should be addressed in FY 23-24. The recommendations are as follows:

**Equipment: \$1,510,822**

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

**Vehicles: \$554,024**

Highlights under this category include \$252,000 for five new vehicles at the Sheriff's Office, and \$60,000 for painting and decal updates. \$70,000 for two Code Enforcement vehicle replacements; \$104,724 for Ground Maintenance two replacement vehicles; \$37,300 for Cooperative Extension new vehicle; and \$30,000 for one Social Service replacement vehicle.

**Improvements: \$2,494,300**

Highlights under this category include Cashiers Code Enforcement painting, replacement of one HVAC unit and painting for the Cashiers Recreation Center. Repairs to the jail areas of booking, cabinets, and kitchen shelving. Two HVAC units and a generator are also included for the Jail. Other improvements include Cullowhee Recreation Center building updates, Fairview Concession road paving, repairs to the Sylva Pool, Mark Watson Park paving, Dept on Aging roof repairs, and road improvements and office unit at the Green Energy Park. Also included is a match for Hwy 107 sidewalk construction and the Pinnacle Park Master Plan. **NOTE: It is proposed that these projects be funded from two different sources - \$2,124,000 from General Fund and \$370,300 from CPR Fund.**

### ***CURRENT FY 2018-2022 FACILITY CAPITAL IMPROVEMENT PLAN & NEW FY 2024-2028 FACILITY CAPITAL IMPROVEMENT PLAN***

The adopted FY 2018-2022 Facility Capital Improvement Plan sets aside funds for three major facility projects: 1. Health Department / One Stop Permitting Center 2. Animal Rescue Center 3. Justice Center Renovations. The Health Department / One Stop Permitting Center has been completed. The Animal Rescue Center is scheduled for completion in the summer of 2023. Schematic design work for the Justice Center Renovations will begin during FY 23-24 to include the newly elected Sheriff, Clerk of Court and Register of Deeds. The FY 2023-2027 Facility Capital Improvement Plan will be completed in early FY24. Four projects are approved to move forward while working on the new plan. They are as follows:

1. The Aquatics Center is under construction and should be complete by the spring of 2024.
2. The domestic violence shelter design will be completed during in the fall of 2023.
3. Whittier-Qualla Park project site development plans will be completed during the fall of 2023.
4. The Glenville-Cashiers Splash Pad project site development plans will be completed during the fall of 2023.

**JACKSON COUNTY BOARD OF EDUCATION**

Current Expense

It is proposed to allocate \$9,417,613 (a 4% - \$362,216 increase) to the public schools for FY 23-24. This includes \$7,928,547 for current operations, \$147,605 for PILT, \$880,950 in teacher supplements and \$460,511 for counselors.

Capital

40% of the Article 40 (½ cent) sales tax and 60% of the Article 42 (½ cent) sales tax go to public schools for capital. In FY 22-23 the following items are proposed to be funded:

|                              |                                    |
|------------------------------|------------------------------------|
| Capital Outlay               | \$335,000                          |
| Capital Outlay-Technology    | \$400,000                          |
| Capital Outlay – One to One  | \$320,700                          |
| Capital Outlay – Maintenance | \$375,000 – Preventive maintenance |
| Capital Outlay – Security    | \$ 25,000                          |
| Capital Outlay – Masterplan  | <u>\$130,000</u>                   |
| <b>Total</b>                 | <b>\$1,585,700</b>                 |

It is recommended to budget an additional \$2,504,682 for public school capital expenditures in FY 23-24 out of Articles 40 and 42 sales taxes. It is also recommended to budget an additional \$2,671,043 out of the Article 46 sales tax fund in FY 23-24 to be used for educational purposes. These sales tax funds, future grants and available lottery proceeds will dictate the outcome of the Public Schools’ FY 2024-2028 Facility Capital Improvement Plan.

**SOUTHWESTERN COMMUNITY COLLEGE (SCC)**

It is proposed to allocate \$2,635,757 (a 4% - \$101,375 increase) to SCC in current operations for FY 23-24.

The proposed general maintenance capital outlay appropriation is \$154,850 for Fire Alarm system upgrades and \$50,000 for incidental repairs.

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

It is proposed to allocate \$1,342,101 (a 4% - \$51,619 increase) to the Fontana Regional Library System to operate both the Jackson County Library and the Albert Carlton Library.

***OTHER APPROPRIATIONS***

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

Safety – Fire, Forestry, Rescue, EMS

It is proposed that Canada, Savannah, Balsam and Qualla Volunteer Fire Departments and the Glenville – Cashiers & Jackson County Rescue Squads receive a 4% increase in allocation. Matching funds will be available for equipment purchased under grant funding.

Sylva Fire Department is being funded at \$1,070,308. This amount includes a debt reduction of \$45,158.17, then a 4% increase. This will enable the department to have paid members on staff 24/7. Mutual aid is provided to other departments within the County. The proposed funding amount provides enough funding for 8 full-time fire personnel. Since this is a Town department, the Town of Sylva can choose to add additional personnel by adding Town funds to the operations.

Cullowhee Fire Department is being funded at \$1,103,480. This amount includes a debt reduction of \$15,750, then a 4% increase. This will enable the department to continue having paid members on staff 24/7. Mutual aid is provided to other departments within the County.

It is proposed that the Forestry Service receive funding of \$99,656 as requested. This represents a \$9,459 decrease.

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

CDC & Non-Profits

It is proposed that Community Development Center funding to all 14 centers remain at current FY 22-23 levels.

It is proposed that most non-profits be funded at the current FY 22-23 levels. An increase is proposed for Community Table and Cullowhee Revitalization to bring them back to the level prior to the Covid-19 Pandemic.

## Contingencies

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

1. \$399,637 in contingency for general purposes.
2. \$1,172,707 for equipment purchases. This is part of the overall equipment budget discussed earlier that can be delayed until the audit is received.
3. \$25,000 for internship / work programs.

### ***AMERICAN RESCUE PLAN ACT (ARPA)/OPIOID SETTLEMENT FUNDS***

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

### **SPECIAL FUND HIGHLIGHTS**

*NOTE: These funds are separate operating entities from the general fund budget. The general fund budget includes transfers to some of these other funds in the amount of \$11,651,218 to support capital projects, recreation and conservation, debt service, the green energy park, economic development, revaluation and school capital reserve. There are additional personnel and capital recommendations in the following summaries.*

#### ***SOLID WASTE ENTERPRISE FUND***

The Solid Waste FY 23-24 proposed operating budget is \$5,212,822. This proposal constitutes an approximate increase of 1.69%, (\$86,776) over the current FY 22-23 amended budget. This enterprise fund is funded completely from fees collected for services. Employees within this Fund will receive a one-step pay increase and a 3% cost of living adjustment. There are no major operational changes proposed for FY 23-24.

I am currently not proposing an increase in availability fees for the operation. Escalating energy costs are dramatically impacting our budget. Our current contracts have fuel escalator clauses. All of our contracts are currently out for bid. Bid results will dictate future level of service and rates.

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

The E911 FY 23-24 proposed operating budget is \$314,070. This proposal is the same level as the current FY 22-23 amended budget. These operations are funded completely through E911 fees. There are no major operational changes proposed for FY 23-24.

### ***REAL PROPERTY REVALUATION FUND***

The proposed FY 23-24 revaluation operating budget is \$600,500. This proposal constitutes a 20.5% increase over current year operations. Employees within this Fund will receive a one-step pay increase and a 3% cost of living increase. This is the third year of the four-year revaluation cycle that began during FY 21-22. Contracted services have increased for oversight in the revaluation process. There are no major operational changes proposed for FY 23-24.

### ***GREEN ENERGY FUND***

The FY 23-24 proposed budget is \$331,516. This proposal constitutes an increase 4.93% (\$15,586) in the funding over current FY 22-23 budget. Employees within this Fund will receive a one-step pay increase and a 3% cost of living adjustment. There are no other major operational changes proposed for FY 23-24.

### ***ECONOMIC DEVELOPMENT FUND***

The FY 23-24 proposed budget is \$195,608. This proposal constitutes an approximate increase of 11.16% (\$19,642) over the current FY 22-23 amended budget. The employee within this Fund will receive a one-step pay increase and a 3% cost of living adjustment. There are no other major operational changes proposed for FY 23-24.

### ***FIRE TAX FUND***

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

The Highlands Fire & Rescue proposed FY 23-24 budget is \$84,000. This proposal constitutes the same level of funding from current FY 22-23. The current fire tax rate of \$0.0272 per \$100 value will provide the revenues necessary to cover expenses.

The Cashiers-Glenville Volunteer Fire Department proposed FY 23-24 budget is \$1,844,634. This proposal constitutes the same level of funding from the current FY 22-23 amended budget. The current fire tax rate of \$0.0294 per \$100 value will provide the revenues necessary to cover expenses.

### ***OTHER FUNDS***

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



## FEE SCHEDULES

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

1. Mile rate is recommended to increase to the 2023 IRS rate of 65.5 cents per mile.
2. Hospital / Dental Rates – Jackson County’s contribution for employees will remain the same.
3. Solid Waste Availability Fee recommendations may remain the same.
4. Other minor changes in departmental fee and rate schedules are included in this proposal.

## CLOSING

The public hearing is scheduled for June 6, 2023 at 5:55 pm in regards to the proposed budget. The public will be able to examine the proposed budget on the County’s website and hard copies will be available for inspections at the Administration and Finance Departments. The budget is tentatively scheduled to be approved at the Commissioners’ June 20, 2023 meeting, after the Board has had an opportunity to make any final adjustments.

In closing, I would like to extend my appreciation to all County employees who work extremely hard to provide the necessary services that make Jackson County a great place to live. I also extend my thanks to the department heads, elected officials and other representatives for their cooperation in fashioning their budget requests to the required specifications and timelines. And last – but by no means least – I would like to thank Finance Director Darlene Fox and her staff for their tireless effort and attention to detail over the budget development process.

Respectfully submitted,



Don Adams  
Jackson County Manager



JACKSON COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year 2023-2024



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

**Section 1:** The following amounts are hereby appropriated for the operation of Jackson County Government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024 in accordance with the following summary and its schedules:

| <u>SUMMARY</u>                           | <u>APPROPRIATIONS</u>        |
|--|------------------------------|
| General Fund                             | \$ 88,106,428                |
| General Fund ARPA                        | 3,110,122                    |
| Self-Insurance Fund                      | 8,083,947                    |
| American Rescue Plan                     | 600,000                      |
| Education Capital Reserve Fund           | 2,671,043                    |
| Capital Reserve Fund                     | 1,010,000                    |
| School Capital Reserve Fund              | 2,504,682                    |
| Emergency Telephone Fund                 | 314,070                      |
| Economic Development Fund                | 195,608                      |
| Revaluation Fund                         | 600,500                      |
| Community Development Fund               | 38,908                       |
| Law Enforcement Fund                     | 30,000                       |
| Conservation Preservation Rec Fund       | 500,000                      |
| Fire Service District Tax Fund           | 2,030,359                    |
| Debt Service Fund                        | 4,930,630                    |
| Clean Water Fund                         | 23,000                       |
| Economic Development Revolving Loan Fund | 12,917                       |
| Economic Development Fund                | 50,000                       |
| Solid Waste Enterprise Fund              | 5,212,822                    |
| Green Energy Park Enterprise Fund        | <u>331,516</u>               |
| Subtotal Budget                          | \$ 120,356,552               |
| Less: Interfund Transfers                | <u>(20,000,703)</u>          |
| <b>TOTAL BUDGET:</b>                     | <b><u>\$ 100,355,849</u></b> |

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

| <u>SUMMARY</u>                            | <u>APPROPRIATIONS</u> |
|---|-----------------------|
| Governing Body                            | 372,278               |
| Administration                            | 399,844               |
| Human Resources                           | 257,911               |
| Finance                                   | 887,044               |
| Tax Collections                           | 380,815               |
| Tax Administration                        | 875,596               |
| GIS/Mapping                               | 99,416                |
| Legal                                     | 355,712               |
| Court Facilities                          | 55,590                |
| Elections                                 | 694,489               |
| Register of Deeds                         | 561,259               |
| Central Services                          | 197,000               |
| Computer Information Services             | 1,242,133             |
| Public Works                              | 8,005,422             |
| Professional Services                     | 55,000                |
| Sheriff                                   | 7,624,232             |
| Jail                                      | 2,808,219             |
| Sheriff-Grants                            | 327,805               |
| Emergency Management                      | 1,668,711             |
| Fire                                      | 3,722,600             |
| Code Enforcement                          | 1,793,250             |
| Ambulance/Rescue Squad                    | 4,221,958             |
| Transportation-Administration             | 236,582               |
| Transportation-Operating Expenses         | 648,024               |
| Transportation-Capital                    | 148,384               |
| Transportation-Elderly Disabilities Grant | 75,000                |
| Airport Authority                         | 31,000                |
| Forestry                                  | 99,656                |
| Planning                                  | 448,690               |
| Community Development                     | 190,707               |
| Cooperative Extension                     | 240,530               |
| Conservation                              | 232,888               |
| Health Services                           | 6,121,612             |
| Other Services-Vaya                       | 123,081               |
| Alcohol                                   | 5,946                 |
| Social Services-Administration            | 6,847,835             |
| Social Services-Other Services            | 2,020,410             |
| Social Services-Indian Reservation        | 263,261               |
| Department On Aging                       | 889,832               |
| Emergency Food & Shelter                  | 11,871                |
| Congregate & Home Del. Meals              | 523,544               |
| Adult Day Care                            | 138,747               |
| Senior Center                             | 18,500                |

|                                      |                      |
|--------------------------------------|----------------------|
| Veteran's Service                    | 162,317              |
| Youth Services                       | 195,969              |
| Senior Citizens Services             | 26,000               |
| Other Human Services                 | 363,499              |
| Public Schools                       | 11,003,313           |
| Community College                    | 2,840,607            |
| Library                              | 1,443,101            |
| Recreation                           | 1,419,359            |
| Swimming Pool                        | 144,684              |
| Recreation Center-Cullowhee          | 390,389              |
| Cashiers Recreation                  | 500,202              |
| Recreation Center-Cashiers-Glenville | 412,488              |
| Aquatics Center                      | 105,239              |
| Arts                                 | 10,000               |
| Transfers To Other Funds             | 11,651,218           |
| Contingency                          | 1,515,659            |
| <b>TOTAL:</b>                        | <b>\$ 88,106,428</b> |

**Section 3:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing General Fund appropriations:  
Code: 11-3000

| <u>SOURCES</u>                    | <u>AMOUNT</u> |
|-----------------------------------|---------------|
| Prior Year Taxes                  | 500,000       |
| Prior Year Taxes-MV               | 100           |
| Ad Valorem Taxes                  | 43,817,336    |
| Motor Vehicle Tax                 | 100           |
| Vehicle Rental Taxes              | 24,000        |
| NCVTS-Vehicle Tax                 | 1,983,502     |
| Penalties & Interest              | 375,000       |
| NCVTS-Interest                    | 10,000        |
| Collection Fees                   | 9,500         |
| Video Programming Distribution    | 72,500        |
| TVA-Recreation                    | 700           |
| Payment in Lieu of Taxes          | 115,872       |
| Nantahala Forest                  | 128,000       |
| Medicaid Hold Harmless            | 1,650,000     |
| Tax Refund-Sales & Use Tax-Art 39 | 10,569,053    |
| Tax Refund-Schools Art 40 40%     | 2,073,528     |
| Tax Refund-General Art 40 60%     | 3,110,292     |
| Tax Refund-Schools Art 42 60%     | 3,233,071     |
| Tax Refund-General Art 42 40%     | 2,155,381     |
| Tax Refund-General Art 46         | 2,671,043     |
| Sales & Use Tax Refund            | 107,500       |
| Juvenile Crime Prevention         | 128,439       |
| Land Records/Internet Fees        | 1,500         |
| Road Sign Fees                    | 3,500         |

|   |         |
|---|---------|
| Community Watch Signs                   | 500     |
| Town of Sylva Fees                      | 25,000  |
| Town of Webster Fees                    | 300     |
| Town of Dillsboro Fees                  | 1,800   |
| Town of Forest Hills Fees               | 8,000   |
| Cell Tower Application Fees             | 10,000  |
| Cashiers Permit Fees                    | 3,500   |
| Subdivision Review Fees                 | 10,000  |
| 441 Corridor Fees                       | 750     |
| Cullowhee Fees                          | 1,000   |
| Court Facility Fees                     | 54,840  |
| Court Facility Fees Interest            | 750     |
| Board of Election Fees                  | 2,000   |
| Municipal Reimbursement                 | 20,000  |
| Telephone Charges                       | 43,000  |
| Civil Process Fees-In State             | 55,000  |
| Civil Process Fees-OFS                  | 5,000   |
| D.A.R.E. Program                        | 6,000   |
| Sheriff's Fees                          | 40,000  |
| Officer's Fees-Courts                   | 21,610  |
| Restitution                             | 1,200   |
| Gun Permits                             | 7,000   |
| Civil Process Fees-Courts               | 13,500  |
| Sheriff-Work Release                    | 12,500  |
| Concealed Handgun Permits               | 34,000  |
| School Resource Officer-SCC             | 152,293 |
| School Resource Officer-BOE, Summit     | 322,060 |
| NC Gov Highway Safety Grant             | 25,000  |
| Governor's Crime Commission Grant       | 24,500  |
| Unauthorized Sub Tax Distribution       | 25,000  |
| SCAAP State Criminal Alien Asst Program | 15,000  |
| US Treasury-Forest Service              | 5,000   |
| BVP-Equipment                           | 21,250  |
| Narcotic Forfeiture                     | 15,000  |
| US Treasury-DEA Reimbursement           | 4,000   |
| Sheriff Donations-SWAC                  | 20,000  |
| ABC Rehab/Town of Sylva                 | 2,200   |
| Dept of Justice Grant                   | 256,795 |
| Sheriff-Misc                            | 6,280   |
| Commissary Fees                         | 64,295  |
| Unclaimed Property Sale                 | 25,000  |
| Forfeiture-Public School                | 3,334   |
| Inmate Phone Service                    | 34,800  |
| Jail Fees-Courts                        | 25,000  |
| Inmate Housing Fees                     | 25,000  |
| Statewide Misd Confinement              | 73,000  |
| Emergency Management                    | 52,000  |
| Fire Marshal Fees                       | 500     |
| Building Inspection Fees                | 700,000 |

|                                      |         |
|--------------------------------------|---------|
| Homeowners Recovery Fund             | 600     |
| ABC Permit Fee                       | 2,000   |
| Erosion Control Fees                 | 25,000  |
| Land Development Fees                | 35,000  |
| Mobile Home Park Fees                | 200     |
| Floodplain Permit Fees               | 500     |
| Fire Inspection Fees                 | 10,000  |
| Ambulance Fees-GCRS                  | 200,000 |
| Section 18 Administration            | 171,878 |
| Section 18 Capital                   | 133,545 |
| NC DOT 21-ED-060 Elderly             | 75,000  |
| Older American Act Title III         | 23,058  |
| Donations-Cost Share TI              | 1,500   |
| Public Fares                         | 9,000   |
| Nursing/Rest Home Fees               | 900     |
| EDTAP Fares                          | 2,000   |
| Trolley Fares                        | 5,000   |
| Elderly 5310 Fares                   | 7,000   |
| Employment Fares                     | 4,000   |
| NC DOT-ROAP Employment               | 14,144  |
| NC DOT-ROAP EDTAP                    | 77,338  |
| NC DOT-RGP                           | 87,455  |
| Contracts-DSS Medical Transportation | 50,000  |
| Contracts-Mtn Projects               | 350     |
| Contracts-Vocational Rehab           | 2,500   |
| Safe Roads Act                       | 4,000   |
| Conservation Education               | 500     |
| Equipment Rental                     | 1,000   |
| State of NC-Soil and Water Tech Asst | 33,563  |
| Soil Conservation-Matching Share     | 3,600   |
| Vaccine Fees                         | 150,000 |
| General Aid To Counties              | 80,363  |
| Covid-19 Vaccination Program         | 134,289 |
| ELC Enhancing Detection              | 152,676 |
| Communicable Disease PH Nurse        | 106,621 |
| Health Promotion                     | 34,178  |
| Sports Exams                         | 1,500   |
| Child Exams                          | 1,800   |
| SafeKids                             | 2,000   |
| Great Smokies-BCCCP Grant            | 4,850   |
| Breast & Cervical Cancer Program.    | 23,100  |
| WiseWoman Project                    | 7,145   |
| WIC Program                          | 156,148 |
| BF Peer Counselor                    | 20,000  |
| Maternal Health                      | 57,982  |
| Child Health                         | 11,606  |
| Family Planning                      | 146,289 |
| Other Receipts-Family Planning       | 25,000  |
| Car Seat Safety Program              | 500     |

|                                  |           |
|----------------------------------|-----------|
| Local Prenatal Support           | 45,000    |
| Other Receipts-Comprehensive     | 80,000    |
| Child Services Coordination      | 3,450     |
| CSC CC4C                         | 71,000    |
| Breastfeeding Promotion          | 6,200     |
| Immunization Action Program      | 9,014     |
| School Health Nurse Program      | 50,000    |
| Environmental Health Fees        | 200,000   |
| Food & Lodging Fees              | 13,000    |
| Environmental Health-Food        | 12,500    |
| Well Inspection Fees             | 55,000    |
| Pool Inspection Fees             | 7,500     |
| EH Water Samples                 | 12,000    |
| Comm/Non-Community Water Supply  | 10,000    |
| Animal Adoption Fees             | 17,500    |
| Animal Shelter Donations         | 1,000     |
| Animal Clinic Fees               | 15,000    |
| Animal Shelter-ARF Reimbursement | 6,000     |
| Ancillary Services               | 44,000    |
| PCM Medical Asst Program         | 71,000    |
| Bioterrorism                     | 30,085    |
| Adolescent Pregnancy             | 75,000    |
| Viral Hepatitis Prevention       | 67,642    |
| STD Meds                         | 894       |
| Communicable Disease             | 10,514    |
| Smart Start                      | 71,726    |
| Cost Settlement Funds            | 150,000   |
| County Wellness Clinic           | 235,402   |
| TANF                             | 3,859     |
| Women's Health Services          | 8,218     |
| Child Fatality                   | 363       |
| Tuberculosis                     | 2,938     |
| HIV                              | 600       |
| STD Prevention-Drugs             | 2,581     |
| State-Federal Administration     | 3,724,397 |
| Medicaid Payback                 | 10,000    |
| Special Assistance Refund        | 2,100     |
| IV-D Fees                        | 11,000    |
| IV-D Collections                 | 12,500    |
| IV-D Incentive                   | 18,576    |
| IV-E Foster Care                 | 343,556   |
| WAFFA Payback                    | 500       |
| State Foster Care                | 140,992   |
| Adoption Assistance              | 14,364    |
| Adoption Fees                    | 800       |
| Crisis Intervention              | 140,516   |
| LINKS                            | 14,363    |
| Duke Energy                      | 30,000    |
| Sale of Equipment                | 400       |

|                                |         |
|--------------------------------|---------|
| Dogwood Health Trust           | 50,000  |
| Health Coverage-Workers        | 200     |
| Special Child Adoption         | 98,454  |
| Transportation Reimbursement   | 80,000  |
| Helping Each Member Cope       | 5,775   |
| Progress Energy Neighbor       | 1,460   |
| DCD Child Care Subsidy         | 83,926  |
| Low Income Energy Assistance   | 223,399 |
| NC DHHS LIWAP                  | 63,816  |
| Administration State-Federal   | 191,387 |
| Transportation Reimbursement   | 8,000   |
| Medicaid Payback               | 2,000   |
| WAFFA Payback                  | 500     |
| State-Federal IV-E Foster Care | 30,000  |
| State Foster Care              | 31,374  |
| Home & Community Care Block    | 270,000 |
| Meals-Donations and Fees       | 26,500  |
| Animal Meal Donations          | 100     |
| Liquid Supplements             | 1,000   |
| Meals-Private Pay              | 1,250   |
| Project Care-Donations & Fees  | 6,000   |
| Cashiers Senior Center         | 3,500   |
| Senior Center General Purchase | 10,901  |
| Aging Donations                | 5,000   |
| SHIP/Senior Care               | 6,000   |
| Adult Day Care-DSS             | 3,000   |
| Adult Day Care-Client Donation | 3,500   |
| Emergency Food / Shelter       | 4,500   |
| Adult Day Care-CACFP           | 3,000   |
| Dining Room Rental             | 750     |
| Donations-Senior Games         | 3,000   |
| Emergency Food & Shelter       | 14,000  |
| Senior Center                  | 8,750   |
| Veteran's Service              | 2,084   |
| Town of Sylva-Pool             | 20,000  |
| Miscellaneous Revenues         | 2,500   |
| Swimming Pool Admission        | 45,000  |
| Swim Lessons                   | 2,700   |
| Swimming Pool Reimbursement    | 9,000   |
| Special Trips                  | 4,000   |
| Recreation-Special Projects    | 5,000   |
| Women's Volleyball             | 1,750   |
| Co-Rec Volleyball              | 1,650   |
| Church Volleyball              | 1,650   |
| Youth Volleyball               | 9,500   |
| Church Softball                | 3,200   |
| Adult Basketball               | 3,600   |
| Outdoor Recreation             | 17,000  |
| Tennis                         | 2,000   |

|                                    |                      |
|------------------------------------|----------------------|
| Youth Soccer                       | 40,000               |
| Youth Basketball                   | 13,000               |
| Sandlot Baseball                   | 1,000                |
| Road Races                         | 3,500                |
| Leisure Programs                   | 15,000               |
| Day Camps                          | 42,000               |
| Andrews Park                       | 45,000               |
| Shelter Rental                     | 7,500                |
| Fee/Charges                        | 1,500                |
| Challenger Soccer Camp             | 500                  |
| Ski Lessons                        | 18,500               |
| Pumpkin Patch                      | 500                  |
| Recreation Center Fees             | 173,000              |
| Cashiers Recreation Center Fees    | 152,000              |
| Personal Trainer Fees              | 28,000               |
| Cashiers Personal Trainer Fees     | 35,000               |
| Swimming Pool Concessions          | 10,000               |
| Park Concessions                   | 6,000                |
| Donations                          | 9,000                |
| Donations-Greenways                | 1,500                |
| Donations-Cashiers                 | 4,000                |
| Cashiers Well Service Fees         | 13,500               |
| Register of Deeds-Revenues         | 900,000              |
| Register of Deeds-Receipts         | 400,000              |
| Register of Deeds-Marriage License | 7,500                |
| Register of Deeds-Technology       | 28,000               |
| R.O.D.-Rev-Conveyance Tax Adm      | 15,000               |
| NC OSBM Grant                      | 2,500                |
| Investment Earnings                | 750,000              |
| Copy Machine                       | 34,500               |
| Rents                              | 25,000               |
| Tower Rent-Skyfi                   | 4,500                |
| Vending Machines                   | 1,000                |
| Sale of Fixed Assets               | 100,000              |
| ABC Distribution-Law Enforcement   | 30,000               |
| ABC Distribution-General           | 540,000              |
| ABC Distribution-Recreation        | 15,000               |
| ABC Distribution-Rehabilitation    | 45,000               |
| ABC License Fees                   | 4,800                |
| Beer and Wine Tax Distribution     | 165,000              |
| Other Miscellaneous Revenue        | 30,000               |
| TDA Administration                 | 38,250               |
| Airport Administration             | 14,500               |
| <b>TOTAL:</b>                      | <b>\$ 88,106,428</b> |



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

| <u>EXPENDITURES</u>                 | <u>APPROPRIATIONS</u> |
|-------------------------------------|-----------------------|
| Designated for Future Appropriation | 3,110,122             |
| <b>TOTAL:</b>                       | <b>\$ 3,110,122</b>   |

**Section 5:** It is estimated that the following General ARPA Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Education Capital Reserve Fund appropriations:  
Code: 12-3000

| <u>SOURCES</u> | <u>AMOUNT</u>       |
|----------------|---------------------|
| Fund Balance   | 3,110,122           |
| <b>TOTAL:</b>  | <b>\$ 3,110,122</b> |

**Section 6:** That for said fiscal year there is hereby appropriated out of the Self-Insurance Fund the following:  
Code: 16-4000

| <u>EXPENDITURES</u>       | <u>APPROPRIATIONS</u> |
|---------------------------|-----------------------|
| BCBS Medical Claims       | 5,903,054             |
| BCBS Adm                  | 1,200,000             |
| Crescent Dental Claims    | 261,720               |
| Crescent Adm              | 48,280                |
| Hartford-Benestar-Retiree | 554,813               |
| Ally Health               | 55,080                |
| Mark III                  | 25,500                |
| FBA Cobra Adm             | 500                   |
| Other Charges             | 35,000                |
| <b>TOTAL:</b>             | <b>\$ 8,083,947</b>   |

**Section 7:** It is estimated that the following Self-Insurance Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Self-Insurance Fund appropriations:  
Code: 16-3000

| <u>SOURCES</u>                | <u>AMOUNT</u>       |
|-------------------------------|---------------------|
| Retired Employee Contribution | 99,500              |
| Cobra Contribution            | 15,000              |
| Rebates and Refunds           | 400,000             |
| Investment Earnings           | 20,000              |
| Employee Contribution-Retiree | 1,352,689           |
| Employee Contribution         | 6,196,758           |
| <b>TOTAL:</b>                 | <b>\$ 8,083,947</b> |

**Section 8** That for said fiscal year there is hereby appropriated out of the American Rescue Plan Fund the following:  
Code: 17-9000

| <u>EXPENDITURES</u>         | <u>APPROPRIATIONS</u> |
|-----------------------------|-----------------------|
| Broadband Great Grant Match | 600,000               |
| <b>TOTAL:</b>               | <b>\$ 600,000</b>     |

**Section 9:** It is estimated that the following American Rescue Plan Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Education Capital Reserve Fund appropriations:  
Code: 17-3000

| <u>SOURCES</u> | <u>AMOUNT</u>     |
|----------------|-------------------|
| Fund Balance   | 600,000           |
| <b>TOTAL:</b>  | <b>\$ 600,000</b> |

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

| <u>EXPENDITURES</u>           | <u>APPROPRIATIONS</u> |
|-------------------------------|-----------------------|
| Designated for Future Approp. | 1,871,006             |
| Transfer to Debt Service      | 800,038               |
| <b>TOTAL:</b>                 | <b>\$ 2,671,043</b>   |

**Section 11:** It is estimated that the following Education Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Education Capital Reserve Fund appropriations:  
Code: 19-3000

| <u>SOURCES</u>             | <u>AMOUNT</u>       |
|----------------------------|---------------------|
| Transfer from General Fund | 2,671,043           |
| <b>TOTAL:</b>              | <b>\$ 2,671,043</b> |

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

| <u>EXPENDITURES</u>           | <u>APPROPRIATIONS</u> |
|-------------------------------|-----------------------|
| Designated for Future Approp. | 1,010,000             |
| <b>TOTAL:</b>                 | <b>\$ 1,010,000</b>   |

**Section 13:** It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Capital Reserve Fund appropriations:

Code: 20-3000

| <u>SOURCES</u>             | <u>AMOUNT</u>              |
|----------------------------|----------------------------|
| Investment Earnings        | 10,000                     |
| Transfer from General Fund | <u>1,000,000</u>           |
| <b>TOTAL:</b>              | <b>\$ <u>1,010,000</u></b> |

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

| <u>EXPENDITURES</u>    | <u>APPROPRIATIONS</u>      |
|------------------------|----------------------------|
| School Capital Reserve | <u>2,504,682</u>           |
| <b>TOTAL:</b>          | <b>\$ <u>2,504,682</u></b> |

**Section 15:** It is estimated that the following School Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing School Capital Reserve Fund appropriations:  
Code: 21-3000

| <u>SOURCES</u>             | <u>AMOUNT</u>              |
|----------------------------|----------------------------|
| Transfer from General Fund | <u>2,504,682</u>           |
| <b>TOTAL:</b>              | <b>\$ <u>2,504,682</u></b> |

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

| <u>EXPENDITURES</u>             | <u>APPROPRIATIONS</u>    |
|---------------------------------|--------------------------|
| Supplies                        | 2,000                    |
| Travel                          | 1,500                    |
| Telephone                       | 30,000                   |
| Repairs & Maintenance Equipment | 5,000                    |
| Capital Outlay Equipment        | 175,570                  |
| Contracted Services             | <u>100,000</u>           |
| <b>TOTAL:</b>                   | <b>\$ <u>314,070</u></b> |

**Section 17:** It is estimated that the following Emergency Telephone Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Emergency Telephone Fund appropriations:  
Code: 22-3000

| <u>SOURCES</u> | <u>AMOUNT</u>            |
|----------------|--------------------------|
| Fund Balance   | <u>314,070</u>           |
| <b>TOTAL:</b>  | <b>\$ <u>314,070</u></b> |

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

| <u>EXPENDITURES</u>          | <u>APPROPRIATIONS</u> |
|------------------------------|-----------------------|
| Salaries & Wages             | 84,337                |
| Social Security Contribution | 5,229                 |
| Retirement                   | 10,888                |
| Hospitalization Insurance    | 14,640                |
| Unemployment Insurance       | 296                   |
| Workman's Compensations Ins  | 1,450                 |
| Medicare Tax                 | 1,223                 |
| Vehicle Supplies             | 1,000                 |
| Office Supplies              | 750                   |
| Travel                       | 7,485                 |
| Telephone                    | 1,460                 |
| Postage                      | 150                   |
| Marketing                    | 18,500                |
| Insurance                    | 200                   |
| Insurance-Vehicle            | 1,500                 |
| Dues and Subscriptions       | 1,000                 |
| Contracted Services          | 25,000                |
| Loans,Grants,Dev,Cap Imp     | 15,000                |
| Sponsorships                 | 5,500                 |
| <b>TOTAL:</b>                | <b>\$ 195,608</b>     |

**Section 19:** It is estimated that the following Economic Development Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Economic Development Fund appropriations:  
Code: 23-3000

| <u>SOURCES</u>             | <u>AMOUNT</u>     |
|----------------------------|-------------------|
| Investment Earnings        | 50                |
| Transfer from General Fund | 175,000           |
| Fund Balance               | 20,558            |
| <b>TOTAL:</b>              | <b>\$ 195,608</b> |

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

| <u>EXPENDITURES</u>          | <u>APPROPRIATIONS</u> |
|------------------------------|-----------------------|
| Salaries & Wages             | 218,907               |
| Board of E&R Expense         | 4,000                 |
| Social Security Contribution | 13,572                |
| Retirement Expense           | 28,261                |
| Hospitalization Insurance    | 73,200                |
| Retiree Insurance            | 11,892                |

|                              |                   |
|------------------------------|-------------------|
| Unemployment Compensation    | 1,480             |
| Workman's Compensation       | 4,072             |
| Medicare Tax                 | 3,174             |
| Uniforms                     | 1,200             |
| Vehicle Supplies             | 5,000             |
| Office Supplies              | 4,000             |
| Travel                       | 6,000             |
| Telephone                    | 500               |
| Postage                      | 2,880             |
| Repairs & Maint Equipment    | 1,000             |
| Repairs & Maint Vehicles     | 1,500             |
| Software Maint & License     | 78,925            |
| Contracted Services          | 100,000           |
| Insurance-Vehicle            | 3,500             |
| Capital Outlay Motor Vehicle | 30,000            |
| Capital Outlay               | 7,437             |
| <b>TOTAL:</b>                | <b>\$ 600,500</b> |

**Section 21:** It is estimated that the following Real Property Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Real Property Revaluation Fund appropriations:  
Code: 25-3000

| <u>SOURCES</u>            | <u>AMOUNT</u>     |
|---------------------------|-------------------|
| General Fund Contribution | 350,500           |
| Fund Balance              | 250,000           |
| <b>TOTAL:</b>             | <b>\$ 600,500</b> |

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

| <u>EXPENDITURES</u>                 | <u>APPROPRIATIONS</u> |
|-------------------------------------|-----------------------|
| Designated for Future Appropriation | 38,908                |
| <b>TOTAL:</b>                       | <b>\$ 38,908</b>      |

**Section 23:** It is estimated that the following Community Development Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Law Enforcement Fund appropriations:  
Code: 26-3000

| <u>SOURCES</u> | <u>AMOUNT</u>    |
|----------------|------------------|
| Fund Balance   | 38,908           |
| <b>TOTAL:</b>  | <b>\$ 38,908</b> |

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

| <u>EXPENDITURES</u> | <u>APPROPRIATIONS</u> |
|---------------------|-----------------------|
| Capital Outlay      | 30,000                |
| <b>TOTAL:</b>       | <b>\$ 30,000</b>      |

**Section 25:** It is estimated that the following Law Enforcement Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Law Enforcement Fund appropriations:  
Code: 27-3000

| <u>SOURCES</u>      | <u>AMOUNT</u>    |
|---------------------|------------------|
| Federal Forfeitures | 10,000           |
| Fund Balance        | 20,000           |
| <b>TOTAL:</b>       | <b>\$ 30,000</b> |

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

| <u>EXPENDITURES</u>                  | <u>APPROPRIATIONS</u> |
|--------------------------------------|-----------------------|
| Recreation Improvements              | 370,300               |
| Conservation/Preservation/Recreation | 129,700               |
| <b>TOTAL:</b>                        | <b>\$ 500,000</b>     |

**Section 27:** It is estimated that the following Conservation Preservation Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Conservation Preservation Recreation Fund appropriations:  
Code: 28-3000

| <u>SOURCES</u>             | <u>AMOUNT</u>     |
|----------------------------|-------------------|
| Transfer from General Fund | 500,000           |
| <b>TOTAL:</b>              | <b>\$ 500,000</b> |

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

| <u>EXPENDITURES</u>     | <u>APPROPRIATIONS</u> |
|-------------------------|-----------------------|
| Cashiers-Glenville Fire | 1,844,634             |
| Highlands Fire          | 84,000                |
| Designated for Future   | 101,725               |
| <b>TOTAL:</b>           | <b>\$ 2,030,359</b>   |

**Section 29:** It is estimated that the following Fire Service District Tax Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Fire Service District Tax Fund appropriations:  
Code: 29-3000

| <u>SOURCES</u>                                    | <u>AMOUNT</u>       |
|---|---------------------|
| Cashiers Prior Year Tax                           | 8,000               |
| Fire Tax-Cashiers-Glenville Fire Service District | 1,904,304           |
| Fire Tax-Highlands Fire Service District          | 86,130              |
| Cashiers NCVTS Fire Tax                           | 25,000              |
| Highlands NCVTS Fire Tax                          | 225                 |
| Cashiers Penalty & Interest                       | 6,500               |
| Highlands Penalty & Interest                      | 200                 |
| <b>TOTAL:</b>                                     | <b>\$ 2,030,359</b> |

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

| <u>EXPENDITURES</u>                     | <u>APPROPRIATIONS</u> |
|---|-----------------------|
| Aging Facility Principal                | 139,033               |
| Jackson Library/SCC Principal           | 686,363               |
| SCC Health Science Building             | 500,000               |
| Pool Facility Principal                 | 1,334,000             |
| Aging Facility Interest                 | 1,578                 |
| Jackson Library/SCC Interest            | 21,363                |
| SCC Health Science Building Interest    | 300,038               |
| Pool Facility Interest                  | 602,538               |
| SMH Gym, Fine Arts, BR Locker Principal | 666,667               |
| School Maintenance-QZAB                 | 600,000               |
| SMH Gym, Fine Arts, BR Locker Interest  | 79,050                |
| <b>TOTAL:</b>                           | <b>\$ 4,930,630</b>   |

**Section 31:** It is estimated that the following Debt Service Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Debt Service Fund appropriations:  
Code: 30-3000

| <u>SOURCES</u>             | <u>AMOUNT</u>       |
|----------------------------|---------------------|
| Transfer from General Fund | 4,130,593           |
| Transfer from SCR Fund     | 800,038             |
| <b>TOTAL:</b>              | <b>\$ 4,930,630</b> |

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

| <u>EXPENDITURES</u>                 | <u>APPROPRIATIONS</u> |
|-------------------------------------|-----------------------|
| Watershed Assoc of Tuckasegee River | 23,000                |
|                                     | <u>\$ 23,000</u>      |

**Section 33:** It is estimated that the following Clean Water Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Economic Development Fund appropriations:  
Code: 41-3000

| <u>SOURCES</u> | <u>AMOUNT</u>    |
|----------------|------------------|
| General Fund   | 23,000           |
| <b>TOTAL:</b>  | <u>\$ 23,000</u> |

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

| <u>EXPENDITURES</u>              | <u>APPROPRIATIONS</u> |
|----------------------------------|-----------------------|
| Reserve for Economic Development | 12,917                |
|                                  | <u>\$ 12,917</u>      |

**Section 35:** It is estimated that the following Economic Development Revolving Loan Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Economic Development Fund appropriations:  
Code: 42-3000

| <u>SOURCES</u>       | <u>AMOUNT</u>    |
|----------------------|------------------|
| Balsamwest Principal | 2,917            |
| Investment Earnings  | 10,000           |
| <b>TOTAL:</b>        | <u>\$ 12,917</u> |

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

| <u>EXPENDITURES</u>          | <u>APPROPRIATIONS</u> |
|------------------------------|-----------------------|
| Repairs & Maintenance        | 5,000                 |
| Insurance                    | 10,000                |
| Capital Outlay Motor Vehicle | 35,000                |
| <b>TOTAL:</b>                | <u>\$ 50,000</u>      |

**Section 37:** It is estimated that the following Economic Development Fund Revenues will be



available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Economic Development Fund appropriations:

Code: 64-3000

| <u>SOURCES</u>              | <u>AMOUNT</u>    |
|-----------------------------|------------------|
| Rents-Thomas Valley Growers | 15,000           |
| Fund Balance                | 35,000           |
| <b>TOTAL:</b>               | <b>\$ 50,000</b> |

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

Code: 65-4000

| <u>EXPENDITURES</u>                | <u>APPROPRIATIONS</u> |
|------------------------------------|-----------------------|
| Transfer Station Operations        | 1,607,880             |
| SRC Operations                     | 3,209,500             |
| Dillsboro Landfill Monitoring      | 76,890                |
| Misc. Solid Waste Management Tasks | 77,000                |
| Debt Service                       | 241,552               |
| <b>TOTAL:</b>                      | <b>\$ 5,212,822</b>   |

**Section 39:** It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Solid Waste Fund appropriations:

Code: 65-3000

| <u>SOURCE</u>                          | <u>AMOUNT</u>       |
|--|---------------------|
| Solid Waste Disposal Fees              | 3,056,472           |
| Solid Waste Disposal Fees-Prior Year   | 85,000              |
| Construction & Demolition Tipping Fees | 700,000             |
| MSW Disposal Fees                      | 826,000             |
| Private Hauler Fees                    | 3,450               |
| LCID Tipping Fees                      | 50,000              |
| C&D Tipping Fees-Cashiers              | 75,000              |
| NC Solid Waste Disposal Tax            | 42,000              |
| Scrap Tire Fee                         | 75,000              |
| White Goods Tax                        | 20,000              |
| State of NC Composting Grant           | 23,800              |
| Electronics Tax                        | 4,000               |
| Scrap Tire Grant                       | 600                 |
| Interest                               | 24,000              |
| Sale of Mulch                          | 8,000               |
| Sale of Recycled Materials             | 90,000              |
| Sale of Recycled Metal                 | 125,000             |
| Sale of Compost Bins                   | 4,500               |
| <b>TOTAL:</b>                          | <b>\$ 5,212,822</b> |

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

Code: 66-4000

| <u>EXPENDITURES</u>            | <u>APPROPRIATIONS</u>    |
|--------------------------------|--------------------------|
| Salaries & Wages               | 186,178                  |
| Social Security Contribution   | 11,543                   |
| Retirement Expense             | 24,036                   |
| Hospitalization Insurance      | 29,280                   |
| Unemployment Insurance         | 592                      |
| Workman's Compensation         | 2,640                    |
| Medicare Tax                   | 2,699                    |
| Office Supplies                | 6,162                    |
| Glass Supplies                 | 10,000                   |
| Blacksmith Supplies            | 3,000                    |
| Travel                         | 1,000                    |
| Telephone                      | 2,500                    |
| Postage                        | 100                      |
| Utilities                      | 9,000                    |
| Advertising & Printing         | 5,221                    |
| Repairs & Maint Building       | 3,000                    |
| Repairs & Maint-Gas System     | 3,363                    |
| Repairs & Maint-Glass System   | 7,000                    |
| Repairs & Maint-Metal System   | 2,850                    |
| Repairs & Maint-KILNS          | 2,000                    |
| Repairs & Maint-Vehicle        | 300                      |
| Contracted Services-Gas System | 4,194                    |
| Contracted Services            | 9,558                    |
| Special Events                 | 5,000                    |
| Dues & Subscriptions           | 300                      |
| <b>TOTAL:</b>                  | <b><u>\$ 331,516</u></b> |

**Section 41:** It is estimated that the following Green Park Energy Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Green Energy Park Fund appropriations:

Code: 66-3000

| <u>SOURCE</u>             | <u>AMOUNT</u>            |
|---------------------------|--------------------------|
| General Fund Contribution | 296,400                  |
| Rents                     | 18,000                   |
| Gallery Commission        | 2,000                    |
| Donations                 | 116                      |
| Registration Fees         | 15,000                   |
| <b>TOTAL:</b>             | <b><u>\$ 331,516</u></b> |

**Section 42:** That for said fiscal year the tax rate is hereby set at \$0.38 per \$100.00 valuation of property listed for taxes as of January 1, 2023. This rate is based on a total valuation of real, personal, and utility property for the purpose of taxation of \$11,684,414,686 and an

estimated collection rate of 98.94%. Motor vehicle total valuation is estimated at \$522,444,382 with an estimated collection rate of 99.91%.

**Section 43:** That for said fiscal year the tax rate is hereby set at \$.0294 per \$100 valuation for the Cashiers Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$6,546,619,469 and an estimated collection rate of 98.94%.

**Section 44:** That for said fiscal year the tax rate is hereby set at \$.0272 per \$100 valuation for the Highlands Fire District. This rate is based on a total valuation of property for the purpose of taxation of \$325,836,470 and an estimated collection rate of 98.94%.

**Section 45:** The Board of Commissioners hereby levies a per unit assessment fee for the fiscal year beginning July 1, 2023, and ending June 30, 2024, on solid waste disposal fees in the amount of \$80.00 per one bedroom household; \$125.00 per two and three bedroom households, personal property, and apartment units; \$140.00 per four bedroom households; \$160 per five or more bedroom households; \$70.00 per business; and \$5.00 for campsites and motel rooms. The Board of Commissioners authorized the assessment to be printed on the Jackson County Property Tax statement. The assessment is authorized to be collected in the same manner as property tax.

**Section 46:** The Board of Commissioners hereby levies a charge of \$66.00 per ton for the Sylva area and \$66.00 per ton for the Cashiers area for construction and demolition waste, concrete and brick, and municipal solid waste disposal. A charge of \$33.00 per ton is hereby levied for yard waste disposal and \$90.00 per ton for mixed load disposals.

**Section 47:** The County Manager and/or Finance Director are hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. The Finance Director, with County Manager approval, may transfer amounts between line item expenditures within department limitation and without a report being required.
- b. The County Manager may transfer amounts between departments including contingency appropriations, within the same fund. He must make an official report on such transfers at the next regular meeting of the Board of Commissioners.
- c. The funding for approved reclassifications may be transferred from the budgeted reserve with the approval of the County Manager.
- d. No revenues may be increased or no funds may be transferred between funds unless formal action is taken by the Board of Commissioners.

**Section 48:** The Finance Director may make cash advances between funds for periods not to exceed 60 days without reporting to the Board of Commissioners. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

**Section 49:** The County Manager is hereby authorized to accept grant funding which has been previously approved for application by the Board of Commissioners, including any local match involved. The County Manager is authorized to execute any resulting grant

documents. Also, the County Manager and/or Finance Director, with County Manager approval, is authorized to enter into contracts for purchases of supplies, materials, or equipment as described in G.S. 143-129(a) up to the limits stated therein for informal bidding. The County Manager is authorized to enter into routine services contracts in normal course of county operation. Change Orders for capital project contracts may be approved by the County Manager provided that sufficient funding is available. All contracts authorized by this ordinance are approved by signature by the Chairman of the Board of Commissioners, the County Manager, and/or the Clerk to the Board of Commissioners as appropriate.

- Section 50:** Pursuant to G.S. 115C-433, the Board of Education shall be required to present any amendment that increases or decreases the amount of county appropriation allocated by function by ten percent (10%) or more to the Board of Commissioners for approval.
- Section 51:** Southwestern Community College shall be required to present any amendment that increases or decreases the amount of county appropriation allocated by function to the Board of Commissioners for approval.
- Section 52:** Pursuant to G.S. 18B-805(c)(3), subsection (h), ABC distributions for education shall fund the DARE program to provide education on alcohol or substance abuse.
- Section 53:** Copies of this Budget Ordinance shall be furnished to the Finance Director and Budget Officer of Jackson County, North Carolina to be kept on file by them for their direction in the collection of revenues and expenditures of amounts appropriated.

Adopted, this the 20th of June, 2023.



ATTEST:

(SEAL)

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

Mark Letson, Chairman  
Jackson County Board of Commissioners

Todd Bryson, Commissioner

Mark Jones, Commissioner

John Smith, Commissioner

Tom Stribling, Commissioner



**JACKSON COUNTY  
FY 2023-2024 APPROVED BUDGET**

| FUND DESCRIPTION                         | FY 2022-2023<br>Approved<br>Budget | FY 2023-2024<br>Approved<br>Budget | Inc/Dec<br>FY 2023  | % Inc/Dec |
|--|------------------------------------|------------------------------------|---------------------|-----------|
| GENERAL FUND                             | \$ 82,292,740                      | \$ 88,106,428                      | \$ 5,813,688        | 7.06%     |
| GENERAL FUND ARPA                        | -                                  | 3,110,122                          | \$ 3,110,122        |           |
| SELF-INSURANCE FUND                      | 8,009,134                          | 8,083,947                          | 74,813              | 0.93%     |
| AMERICAN RESCUE PLAN                     | 8,534,441                          | 600,000                            | (7,934,441)         | -92.97%   |
| EDUCATION CAPITAL RESERVE FUND           | 2,314,821                          | 2,671,043                          | 356,222             | 15.39%    |
| CAPITAL RESERVE FUND                     | 1,001,000                          | 1,010,000                          | 9,000               | 0.90%     |
| SCHOOL CAPITAL RESERVE FUND              | 1,762,653                          | 2,504,682                          | 742,029             | 42.10%    |
| EMERGENCY TELEPHONE FUND                 | 314,070                            | 314,070                            | -                   | 0.00%     |
| ECONOMIC DEVELOPMENT FUND                | 175,966                            | 195,608                            | 19,642              | 11.16%    |
| REAL PROPERTY REVALUATION FUND           | 498,325                            | 600,500                            | 102,175             | 20.50%    |
| COMMUNITY DEVELOPMENT FUND               | -                                  | 38,908                             | 38,908              |           |
| LAW ENFORCEMENT FUND                     | 30,000                             | 30,000                             | -                   | 0.00%     |
| CONSERVATION/PRESERVATION/REC FUND       | 500,000                            | 500,000                            | -                   | 0.00%     |
| FIRE TAX FUND                            | 1,959,910                          | 2,030,359                          | 70,449              | 3.59%     |
| DEBT SERVICE FUND                        | 5,480,659                          | 4,930,630                          | (550,029)           | -10.04%   |
| CLEAN WATER FUND                         | 23,000                             | 23,000                             | -                   | 0.00%     |
| ECONOMIC DEVELOPMENT REVOLVING LOAN FUND | 2,917                              | 12,917                             | 10,000              | 342.87%   |
| ECONOMIC DEVELOPMENT ENTERPRISE FUND     | 15,000                             | 50,000                             | 35,000              | 233.33%   |
| SOLID WASTE ENTERPRISE FUND              | 4,489,612                          | 5,212,822                          | 723,210             | 16.11%    |
| GREEN ENERGY PARK ENTERPRISE FUND        | 243,430                            | 331,516                            | 88,086              | 36.19%    |
| AIRPORT AUTHORITY FUND                   | <u>229,795</u>                     | <u>233,418</u>                     | <u>3,623</u>        | 1.58%     |
| SUBTOTAL BUDGET:                         | \$ 117,877,473                     | \$ 120,589,970                     | \$ 2,712,497        | 2.30%     |
| LESS INTERFUND TRANSFERS:                | <u>(19,241,268)</u>                | <u>(20,000,703)</u>                | <u>(759,435)</u>    | 3.95%     |
| TOTAL BUDGET:                            | <u>\$ 98,636,205</u>               | <u>\$ 100,589,267</u>              | <u>\$ 1,953,062</u> | 1.98%     |



## GENERAL FUND EXPENSE BY COUNTY SHARE - FY 2023-2024 BUDGET

| Dept Code | Department                   | Expense                 | Revenue                 | County Share       | County % |
|-----------|------------------------------|-------------------------|-------------------------|--------------------|----------|
| 4310      | Sheriff/Jail                 | \$ 10,760,256.00        | \$ 1,340,617.00         | \$ 9,419,639.00    | 87.54%   |
| 5911      | Public Schools               | \$ 11,003,313.00        | \$ 1,733,305.00         | \$ 9,270,008.00    | 84.25%   |
| 4240      | Public Works                 | \$ 8,005,422.00         | \$ -                    | \$ 8,005,422.00    | 100.00%  |
| 4370      | Ambulance/Rescue Squad       | \$ 4,221,958.00         | \$ 200,000.00           | \$ 4,021,958.00    | 95.26%   |
| 5310      | Social Services              | \$ 8,868,245.00         | \$ 5,071,094.00         | \$ 3,797,151.00    | 42.82%   |
| 4340      | Fire                         | \$ 3,722,600.00         | \$ -                    | \$ 3,722,600.00    | 100.00%  |
| 5110      | Health                       | \$ 6,121,612.00         | \$ 2,505,033.00         | \$ 3,616,579.00    | 59.08%   |
| 5921      | Community Colleges           | \$ 2,840,607.00         | \$ -                    | \$ 2,840,607.00    | 100.00%  |
| 9830      | Debt Service                 | \$ 4,130,593.00         | \$ 1,345,717.00         | \$ 2,784,876.00    | 0.00%    |
| 6120      | Recreation                   | \$ 2,972,361.00         | \$ 735,050.00           | \$ 2,237,311.00    | 75.27%   |
| 4330      | Emergency Management         | \$ 1,668,711.00         | \$ 52,500.00            | \$ 1,616,211.00    | 96.85%   |
| 9900      | Contingency                  | \$ 1,515,659.00         | \$ -                    | \$ 1,515,659.00    | 100.00%  |
| 6110      | Library                      | \$ 1,443,101.00         | \$ -                    | \$ 1,443,101.00    | 100.00%  |
| 4210      | Computer and Information     | \$ 1,242,133.00         | \$ -                    | \$ 1,242,133.00    | 100.00%  |
| 5390      | Department on Aging          | \$ 1,570,623.00         | \$ 356,751.00           | \$ 1,213,872.00    | 77.29%   |
| 4352      | Code Enforcement             | \$ 1,793,250.00         | \$ 773,300.00           | \$ 1,019,950.00    | 56.88%   |
| 9830      | Capital Reserve              | \$ 1,000,000.00         | \$ -                    | \$ 1,000,000.00    | 100.00%  |
| 4141      | Tax Administration           | \$ 875,596.00           | \$ 1,500.00             | \$ 874,096.00      | 99.83%   |
| 4130      | Finance                      | \$ 887,044.00           | \$ 52,750.00            | \$ 834,294.00      | 94.05%   |
| 4170      | Elections                    | \$ 694,489.00           | \$ 22,000.00            | \$ 672,489.00      | 96.83%   |
| 9830      | Conservation/Pres/Rec        | \$ 500,000.00           | \$ -                    | \$ 500,000.00      | 100.00%  |
| 4520      | Transportation               | \$ 1,107,990.00         | \$ 664,668.00           | \$ 443,322.00      | 40.01%   |
| 4120      | Administration               | \$ 399,844.00           | \$ -                    | \$ 399,844.00      | 100.00%  |
| 4910      | Planning                     | \$ 448,690.00           | \$ 60,350.00            | \$ 388,340.00      | 86.55%   |
| 4140      | Tax Collections              | \$ 380,815.00           | \$ -                    | \$ 380,815.00      | 100.00%  |
| 4110      | Governing Body               | \$ 372,278.00           | \$ -                    | \$ 372,278.00      | 100.00%  |
| 5841      | Other Human Services         | \$ 363,499.00           | \$ -                    | \$ 363,499.00      | 100.00%  |
| 4150      | Legal                        | \$ 355,712.00           | \$ -                    | \$ 355,712.00      | 100.00%  |
| 9830      | Real Property Revaluation    | \$ 350,500.00           | \$ -                    | \$ 350,500.00      | 100.00%  |
| 9830      | Green Energy                 | \$ 296,400.00           | \$ -                    | \$ 296,400.00      | 100.00%  |
| 4125      | Human Resources              | \$ 257,911.00           | \$ -                    | \$ 257,911.00      | 100.00%  |
| 4950      | Cooperative Extension        | \$ 240,530.00           | \$ 1,500.00             | \$ 239,030.00      | 99.38%   |
| 4960      | Conservation                 | \$ 232,888.00           | \$ 37,163.00            | \$ 195,725.00      | 84.04%   |
| 4930      | Community Development        | \$ 190,707.00           | \$ -                    | \$ 190,707.00      | 100.00%  |
| 9830      | Economic Development         | \$ 175,000.00           | \$ -                    | \$ 175,000.00      | 100.00%  |
| 5820      | Veterans                     | \$ 162,317.00           | \$ 2,084.00             | \$ 160,233.00      | 98.72%   |
| 5210      | Vaya Health                  | \$ 123,081.00           | \$ -                    | \$ 123,081.00      | 100.00%  |
| 4200      | Central Services             | \$ 197,000.00           | \$ 77,500.00            | \$ 119,500.00      | 60.66%   |
| 4750      | Cooperative Forestry Program | \$ 99,656.00            | \$ -                    | \$ 99,656.00       | 100.00%  |
| 4142      | GIS/Mapping                  | \$ 99,416.00            | \$ -                    | \$ 99,416.00       | 100.00%  |
| 5830      | Youth Services               | \$ 195,969.00           | \$ 128,439.00           | \$ 67,530.00       | 34.46%   |
| 4263      | Professional Services        | \$ 55,000.00            | \$ -                    | \$ 55,000.00       | 100.00%  |
| 4530      | Airport Authority            | \$ 31,000.00            | \$ -                    | \$ 31,000.00       | 100.00%  |
| 5840      | Senior Citizens Services     | \$ 26,000.00            | \$ -                    | \$ 26,000.00       | 100.00%  |
| 9830      | Clean Water                  | \$ 23,000.00            | \$ -                    | \$ 23,000.00       | 100.00%  |
| 6151      | Arts                         | \$ 10,000.00            | \$ -                    | \$ 10,000.00       | 100.00%  |
| 5260      | Alcohol                      | \$ 5,946.00             | \$ -                    | \$ 5,946.00        | 100.00%  |
| 4160      | Court Facilities             | \$ 55,590.00            | \$ 55,590.00            | \$ -               | 0.00%    |
| 5370      | Social Services-Indian       | \$ 263,261.00           | \$ 263,261.00           | \$ -               | 0.00%    |
| 5391      | Emergency Food & Shelter     | \$ 11,871.00            | \$ 11,871.00            | \$ -               | 0.00%    |
| 9830      | Education Capital Reserve    | \$ 2,671,043.00         | \$ 2,671,043.00         | \$ -               | 0.00%    |
| 9830      | School Capital Reserve       | \$ 2,504,682.00         | \$ 2,504,682.00         | \$ -               | 0.00%    |
| 3311      | Payment in Lieu of Taxes     | \$ -                    | \$ 115,872.00           | \$ (115,872.00)    |          |
| 4180      | Register of Deeds            | \$ 561,259.00           | \$ 1,353,000.00         | \$ (791,741.00)    | -141.07% |
| 3837      | ABC Distribution             | \$ -                    | \$ 799,800.00           | \$ (799,800.00)    |          |
| 3839      | Miscellaneous                | \$ -                    | \$ 858,224.00           | \$ (858,224.00)    |          |
| 3324      | Medicaid Hold Harmless       | \$ -                    | \$ 1,650,000.00         | \$ (1,650,000.00)  |          |
| 3325      | Sales Tax                    | \$ -                    | \$ 15,942,226.00        | \$ (15,942,226.00) |          |
| 3181      | Ad valorem Tax Revenue       | \$ -                    | \$ 46,719,538.00        | \$ (46,719,538.00) |          |
|           | <b>TOTAL GENERAL FUND:</b>   | <b>\$ 88,106,428.00</b> | <b>\$ 88,106,428.00</b> | <b>\$ -</b>        |          |



## JACKSON COUNTY

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

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



*Pictured left to right – Commissioners Smith, Bryson, Letson, Jones, and Stribling*

|                 |               |
|-----------------|---------------|
| <b>Chairman</b> | Mark Letson   |
| District 1      | Todd Bryson   |
| District 2      | John Smith    |
| District 3      | Tom Stribling |
| District 4      | Mark Jones    |

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

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

District 3 - Cullowhee, Savannah, Webster

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

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

Jackson County's population grew by 24.8% from 2000 to 2015. The County's rate of growth between 2000 and 2010 was the fastest of 16 western North Carolina counties. Between 2010 and 2021, the population density increased from 82.1 to 90.9 persons per square mile.

| POPULATION                     |        |        |        |        |        |        |        |        |        |        |        |        |
|--------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| CENSUS                         | 2011   | 2012   | 2013   | 2014   | 2015   | 2016   | 2017   | 2018   | 2019   | 2020   | 2021   | 2022   |
| Jackson County                 | 40,274 | 40,679 | 41,055 | 40,989 | 41,338 | 42,268 | 42,973 | 43,691 | 43,938 | 44,276 | 44,614 | 43,410 |
| Density (persons per sq. mile) | 82.1   | 82.9   | 83.7   | 83.5   | 84.2   | 86.1   | 87.6   | 88.9   | 89.5   | 90.2   | 90.9   | 87.8   |

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

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



| <b>DISTRIBUTION OF POPULATION BY RACE</b> |                       |              |
|---|-----------------------|--------------|
| <b>Per 2022 Census Quick Facts</b>        |                       |              |
|   | <b>Jackson County</b> | <b>State</b> |
| White                                     | 80%                   | 59.3%        |
| Black                                     | 2.4%                  | 13.6%        |
| Asian or Pacific Islander                 | 1.2%                  | 6.4%         |
| American Indian                           | 9.4%                  | 1.3%         |
| Hispanic Origin, any race                 | 6.6%                  | 18.9%        |
| Other races                               | 0.4%                  | 0.5%         |

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

Jackson County's primary employment sectors are Public Administration, Education, Health Services, Trade, Transportation, and Utilities, Leisure and Hospitality and Professional and Business Services. High employment in these sectors reflects the role of education, health care, tourism and government services in the County's economy. The most current per capita personal income is \$28,040 compared to the State average of \$37,638. The unemployment rate in Jackson County is 3.9 percent (March 2023) versus the State average of 3.5 percent (March 2023).

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

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

Source: NC Dept. of Commerce – Third Quarter 2022.



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

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

### **BELIEFS**

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

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

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

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

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

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

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

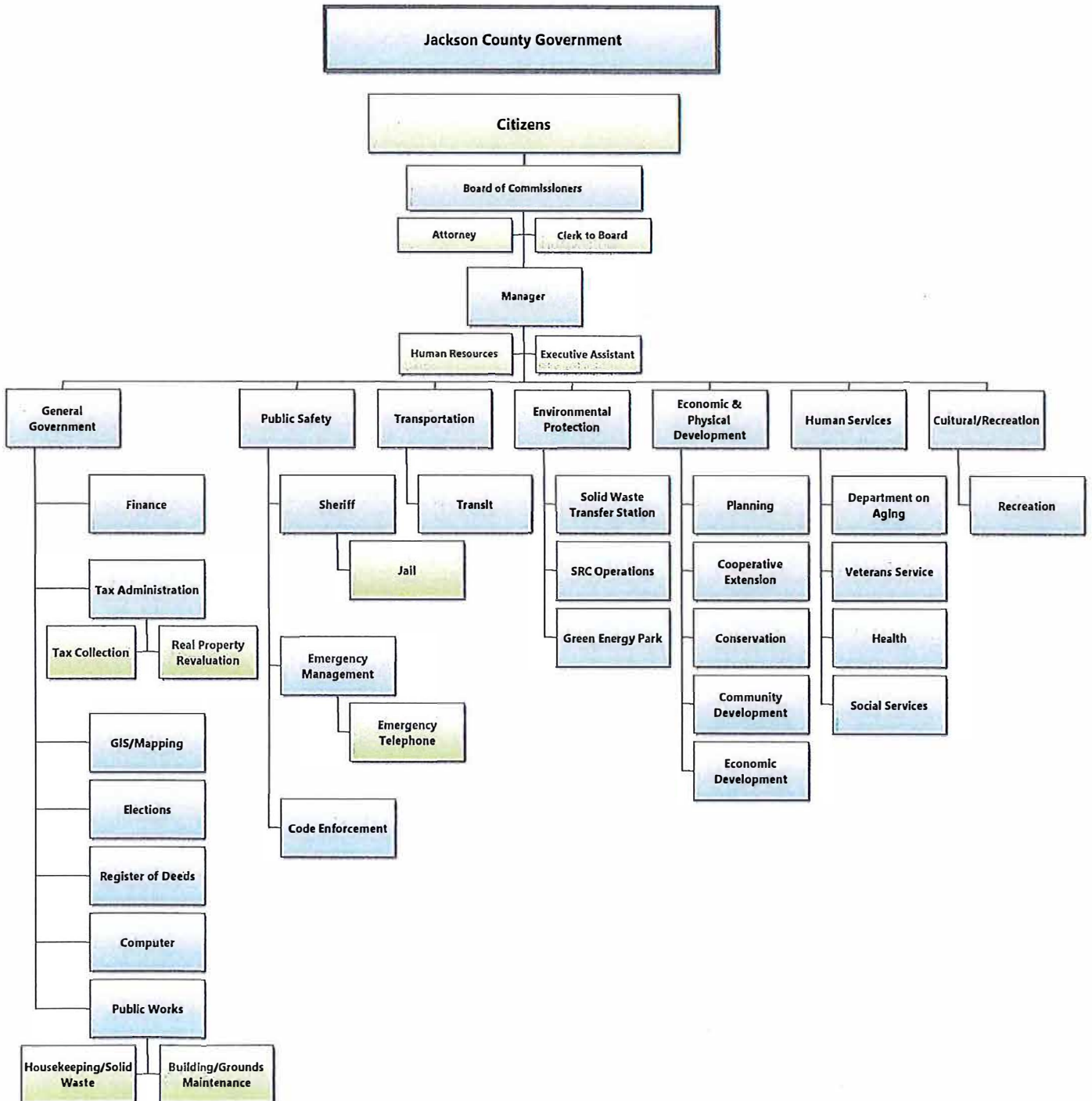
### **VISION**

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

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

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

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



# FY 2023-2024 APPROVED BUDGET



## FEES AND RATE SCHEDULE

The mileage rate is recommended to be the IRS 2023 rate of 65.5 cents per mile.

### Hospital/Dental Insurance Rates

| Type              | Medical Rates | Employee Bi-weekly | Dental Rates | Employee Bi-weekly |
|-------------------|---------------|--------------------|--------------|--------------------|
| Individual        | \$1,183.00    |                    | \$37.00      |                    |
| Employee/Child    | \$1,402.00    | \$119.32           | \$64.00      | \$12.50            |
| Employee/Children | \$1,565.00    | \$176.14           | \$79.00      | \$19.32            |
| Employee/Spouse   | \$1,565.00    | \$176.14           | \$79.00      | \$19.32            |
| Family            | \$1,700.00    | \$238.64           | \$106.00     | \$31.82            |

BlueCross BlueShield of North Carolina

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

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

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

### Recreation Center Fees and Charges

|   | Individual    | Family             |               | Senior   |
|---|---------------|--------------------|---------------|--|
| Day Pass  | \$ 5.00       | \$ 8.00            |               | \$ 5.00  |
| 12 Visit Pass   | \$ 50.00      | N/A                |               | \$ 35.00                                       |
| Monthly   | \$ 45.00      | \$ 70.00           |               | \$ 25.00                                       |
| 6 Month   | \$190.00      | \$220.00           |               | \$ 95.00                                       |
| Year  | \$310.00      | \$365.00           |               | \$155.00                                       |
| <b>Wellness Discount</b><br>County employee<br>Emergency services staff |               |                    |               |  |
| 6 month   | \$ 95.00      | \$110.00           |               | \$ 47.50                                       |
| Year  | \$155.00      | \$182.50           |               | \$ 77.50                                       |
| Gymnasium   | 2 hour rental |                    | Full          |  |
| Meeting Room  | 1 room        |                    | One Hour      |  |
| Meeting Room  | 2 rooms       |                    | One Hour      |  |
| Meeting Room  | All           |                    | One Hour      |  |
| Personal Training   | 1 Session     | 5 Sessions         | 10 Sessions   | Assessment                                     |
|   | \$40.00       | \$185.00           | \$375.00      | \$50.00  |
| Softball/Baseball Field   | Day           | \$75.00 per field  |               | Lights-\$20.00 hour<br>Lined-\$10.00 per field |
|   | Weekend       | \$200.00 per field |               |  |
| Andrews Park  | Tent          |                    | Power Hook-up |  |
|   | Full Hook-up  |                    | Full Hook-up  |  |
|   | Resident      | Non-Resident       | Resident      | Non-Resident                                   |
| Daily   | \$10.00       | \$15.00            | \$12.00       | \$17.00  |
|   | \$14.00       |                    |               | \$19.00  |

### Corporate Rate

- A 20% discount on a 6 month and yearly individual and family passes
- A \$25 initiation Fees on all corporate memberships.
- Based on the current membership rates, the following rates would apply:
  - \*6 Month Individual      \$152.00
  - \*6 Month Family          \$176.00
  - \*Year Individual          \$248.00
  - \*Year Family              \$292.00
- The company must have 7 employees commit to a membership agreement before the company will receive a discount

### Pool Fees and Charges

| Daily Admission<br>Under 4 is free | Family Season Pass | Individual Season Pass | Swim Lessons      | Pool Parties                              |
|------------------------------------|--------------------|------------------------|-------------------|---|
| \$3.00                             | \$150.00           | \$80.00                | \$25.00/6 Lessons | \$80.00/2 hours<br>\$10.00 per guard hour |

### Picnic Shelters

**List of Shelters:**

- Shelter at Cullowhee (8 tables, 1 grill)
- Pavilion at Cullowhee (10 tables, 1 large grill)
- Mark Watson Park (8 tables, 1 grill)
- Little Canada Park (8 tables, 1 large grill)
- Smokey Mtn Elementary (8 tables, 1 grill)
- Ralph J Andrews Park (8 tables, 1 grill)
- East LaPorte (8 tables, 2 grills)
- Savannah Community Park (5 tables, 1 grill)

| Shelter Rental Times | Resident | Non-Resident |
|----------------------|----------|--------------|
| 11:00am-2:00pm       | \$20.00  | \$30.00      |
| 4:00pm-7:00pm        | \$20.00  | \$30.00      |
| 11:00am-7:00pm       | \$40.00  | \$50.00      |

### Fields

Available for rental are 6 softball fields and 2 soccer fields

| Facilities   | Resident/Non-Profit  | Non-Resident/Profit  |
|--|--|--|
| <b>Mark Watson Park Fields</b>                     | <b>Field #1</b>  | <b>Field #2</b>  |
| <b>Cullowhee Recreation Complex</b>                | \$75.00 per day(\$200.00 per weekend)                            | \$85.00 per day(\$250.00 per weekend)                            |
| <b>Cashiers Recreation Complex</b>                 | Lights \$20.00/hour Lined \$10.00                                | Lights \$20.00/hour<br>Lined \$10.00                             |
| Ground crew person for the weekend<br>\$20.00/hour | \$300.00 for both fields for the weekend (Saturday/Sunday only). | \$310.00 for both fields for the weekend (Saturday/Sunday only). |

| Cullowhee Recreation Complex                              | Resident/Non-Profit            | Non-Resident/Profit            |
|---|--------------------------------|--------------------------------|
| \$50.00 for painting each field                           | <b>Soccer Field #1</b>         | <b>Soccer Field #2</b>         |
| Lights \$20.00 per hour                                   | \$10.00 per hour               | \$15.00 per hour               |
| \$250.00 for both fields(weekend)<br>Resident/ Non-Profit | \$75.00 per day                | \$85.00 per day                |
| \$260.00 for both fields (weekend)<br>Non-Resident/Profit | \$150.00 weekend(Sat/Sun only) | \$160.00 weekend(Sat/Sun only) |

### Indoor Facilities

Available for rental are 2 full size indoor basketball courts and meeting rooms

| Facilities   | Resident/Non-Profit   | Non-Resident/Profit   |
|--|---|---|
| <b>Cullowhee Recreation Center</b>                             | <b>Basketball Court</b>                                     | <b>Basketball Court</b>                                     |
| <b>Cashiers/Glenville Recreation Center</b>                    | 2 hour rental \$50.00                                       | 2 hour rental \$60.00                                       |
|  | All day (8 hours) \$150.00                                  | All day (8 hours) \$160.00                                  |
| Full time staff (\$20.00 hour)                                 | Weekend (Sat/Sun only) \$275.00                             | Weekend (Sat/Sun only) \$285.00                             |
| <b>Cullowhee Recreation Center (Meeting Rooms)</b>             | Resident/Non-Profit<br><b>Meeting Rooms</b>                 | Non-Resident/Profit<br><b>Meeting Rooms</b>                 |
| 1 Room   | \$10.00 per hour  | \$15.00 per hour  |
| 2 Rooms  | \$20.00 per hour  | \$25.00 per hour  |
| 3 Rooms  | \$30.00 per hour  | \$35.00 per hour  |
| <b>Cashiers/Glenville Recreation Center (Meeting Rooms)</b>    | Resident/Non-Profit<br><b>Meeting Rooms</b>                 | Non-Resident/Profit<br><b>Meeting Rooms</b>                 |
| 1 Room   | \$10.00 per hour  | \$15.00 per hour  |
| 2 Rooms  | \$30.00 per hour  | \$35.00 per hour  |
| <b>Aerobics Room( Cullowhee or Cashiers/Glenville Centers)</b> | Resident/Non-Profit<br><b>Aerobics Room</b><br>\$15.00/hour | Non-Resident/Profit<br><b>Aerobics Room</b><br>\$20.00/hour |

**General Recreation Information (Please Read Carefully)**

1. Jackson County Government agencies requesting use of facilities will not be charged.
2. Jackson County Parks and Recreation Department reserves the right to restrict the use of any facility.
3. Non-Profit Youth Agencies will be on a TBD fee schedule.
4. Local Boards (Town boards/agencies) hosting meetings will not be charged
5. Group reserving the park facilities must register with the Jackson County Parks and Recreation Department by signing the proper application permits and providing full payment. Groups reserving fields and dates for tournaments and/or special events must also provide proof of insurance coverage (minimum of \$1,000,000.00 liability insurance) at the time of the reservation. Persons reserving shelters, fields, and meeting rooms must be 21 years of age or older. Groups and individuals using park facilities will abide by all Jackson County Parks and Recreation Department rules and regulations and will provided a copy prior to use.
6. Alcoholic beverages and all tobacco products are **PROHIBITED** from all county grounds and facilities.
7. The Jackson County Parks and Recreation Department reserves the right to prioritize scheduling in the following manner. First consideration is given to departmental, county or school sponsored activities, events and programs; then affiliated organized youth league or travel youth groups, and then organized adult leagues.
8. Due to dangerous conditions, our staff may need to cancel your field reservation at any time for inclement weather or excessive rain.
9. Cancellation policy: cancellation must be made (3) working days prior to reservation for refund minus \$5.00 scheduling fee.

**Jackson County Permitting and Code Enforcement Fees**

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



| <b>Commercial Pools</b>   | <b>Rates calculated by plan reviewer</b>               |
|---|--|
| Multi-Family (Apartments, Condos, Hotels)   | \$500.00<br>(Plus 0.55 per sq. ft. over 1,000 sq. ft.) |
| <b>Residential or Commercial</b>  | <b>Fees</b>  |
| Shell Building (Shell Only - No Trades or Interior Partitions) – (up to 1,000 sq. ft.)        | \$250.00<br>(Plus 0.15 per sq. ft. over 1,000 sq. ft.) |
| Decks, Porches as additions – up to 300 sq. ft. per level + 0.15 per sq. ft. over 300 sq. ft. | \$100.00 per story level                               |
| Demolition Permit   | \$ 70.00   |
| Change of contractor/Change of occupancy  | \$ 50.00   |
| Reinstate Expired Permit  | \$ 50.00   |
| Re-inspection Fees  | \$ 70.00   |
| Homeowner's Recovery Fund   | \$ 10.00   |
| ABC Building and Fire Inspection  | \$150.00   |
| <b>Fire Inspection</b>  | <b>Fees</b>  |
| Fireworks Display   | \$300.00   |
| Tent Inspections  | \$ 75.00   |
| Foster Homes and Day Cares  | N/C  |
| Business License Fire Inspections for Town of Sylva   | \$ 70.00   |
| <b>Flood Damage Prevention Permits – Residential or Commercial</b>                            | \$100.00   |
| <b>Mobile Home Parks</b>  | <b>Fees</b>  |
| Class I (2-11 Units)  | \$ 75.00   |
| Class II (12-24 Units)  | \$125.00   |
| Class III (25 or more Units)  | \$250.00   |
| <b>Copy</b>   | <b>Fees</b>  |
| Single black & white copies   | \$0.25 per page  |
| Copy an entire file   | \$5.00 flat fee plus \$0.15 per page                   |
| E-mail additional reports other than monthly reports  | \$5.00   |
| Color copies (8 1/2" x 11")   | \$1.00 per page  |

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

### Jackson County Planning Department Schedule of Fees

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

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

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

| <b>Review/ Request</b>                                       | <b>Fees</b> |
|--|-------------|
| Cashiers Zoning Permit                                       | \$ 50.00    |
| US 441 Zoning Permit   | \$ 50.00    |
| Cullowhee Zoning Permit                                      | \$ 50.00    |
| Change of Use  | \$ 50.00    |
| Temporary Use Permit   | \$ 50.00    |
| Sign Permit (Cashiers, Cullowhee, 441 Corridor)              | \$ 50.00    |
| Off-premise Sign Permit (un-zoned County areas)              |             |
| Single Sided   | \$100.00    |
| Double Sided   | \$200.00    |
| Illuminated (Add Fees to either single or double sided sign) | \$ 91.00    |
| Site Plan Review (remodeling, addition                       |             |
| Expansion of existing building)                              | \$100.00    |
| Site Plan Review (new building)                              | \$200.00    |

|                                |          |
|--------------------------------|----------|
| Conditional/Special Use Permit |          |
| Site less than 2 acres         | \$300.00 |
| Site 2 to 5 acres              | \$500.00 |
| Site more than 5 acres         | \$750.00 |
| Variance                       | \$100.00 |
| Administrative Appeal          | \$150.00 |
| Map Amendments                 |          |
| Less than 2 acres              | \$200.00 |
| 2 to 5 acres                   | \$300.00 |
| More than 5 acres              | \$500.00 |
| Text Amendments                | \$150.00 |

**Additional Jackson County Plan Review Fees**

| <u>Additional Review</u>                                      | <u>Fees</u>                                |
|---|--|
| Family Subdivision  | N/C  |
| Minor Subdivision   | \$50.00 plus \$20.00 per lot or structure  |
| Major Subdivision   | \$250.00 plus \$50.00 per lot or structure |
| Final Plat  | \$100.00 plus \$10.00 per lot or structure |
| Vested Right Review- Minor                                    | \$20.00 per lot or structure               |
| Vested Right Review- Major                                    | \$50.00 per lot or structure               |
| Wireless Communications- New Tower                            | \$5,000.00                                 |
| Wireless Communications- Collocation                          | \$1,000.00                                 |
| Wireless Communications-<br>Consultant/Expert Assistance Cost | Burden of the applicant                    |
| Wireless Communications- New Broadband Tower                  | No Fee                                     |
| Wireless Communications- New Broadband Co-locate              | No Fee                                     |
| Slope Analysis  | No Fee                                     |
| Camp Ground Permit  | \$50.00                                    |

**UDO Violation Fees Schedule**

| <u>Violation</u>                     | <u>Fees</u> |
|--------------------------------------|-------------|
| First Violation                      | \$ 50.00    |
| Second Violation                     | \$100.00    |
| Third Violation                      | \$200.00    |
| Fourth and each succeeding Violation | \$500.00    |

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

**Jackson County Department of Public Health  
Comprehensive Fees Schedule**

**Environmental Health  
Onsite Wastewater Permits**

| <u>Improvement Permit Applications</u>   | <u>Fees</u>          |
|--|----------------------|
| <i>Single Family Dwelling Unit (One House or Manufactured Home)</i>  |                      |
| 2 Bedrooms   | \$240.00             |
| 3 Bedrooms   | \$360.00             |
| 4 Bedrooms   | \$480.00             |
| More than 4 Bedrooms   | \$120.00 per Bedroom |
| <i>Multi Family Dwelling Units/Commercial-Business Establishments<br/>(Apartments, Condos, Offices, Restaurants, etc.)</i> |                      |
| 360 gallons or less daily sewage flow  | \$240.00             |
| Each additional 10 gallons of sewage flow  | \$ 20.00             |
| Repair Permit for a Single Family Dwelling Unit  | N/C                  |
| Repair of malfunctioning system  | N/C                  |



|  |                    |
|--|--------------------|
| <b><u>Construction Authorizations/Operation Permit</u></b>   | <b><u>Fees</u></b> |
| For All Construction Authorization/Operations Permits  | \$120.00           |
| <b><u>Other Fees</u></b>   | <b><u>Fees</u></b> |
| Septic Tank Relocation or Tank Replacement   | \$ 90.00           |
| Change of Use of Facility Connected to a Septic System   | \$ 60.00           |
| Authorization to Reconnect to an Existing Septic System  | \$ 60.00           |
| Large System Inspection/Operation Permit Renewal   | \$360.00           |
| Engineered Option Permit   | 30% of fee         |
| Revisit Fees   | \$ 60.00           |
| Authorization to Connect: Mobile Home to an Existing, Properly<br>Functioning Sewage Disposal System in a Mobile Home Park | \$ 60.00           |
| Administrative Fee   | \$ 60.00           |
| Site Visit Fees  | \$ 30.00           |

**Drilled Wells**

|   |                    |
|---|--------------------|
| <b><u>Well Applications</u></b>                                   | <b><u>Fees</u></b> |
| Well Permit/Inspection  | \$320.00           |
| Consult With Downhole Camera Viewing                              | \$300.00           |
| Well Repair Permit including Hydrofracture and Abandonment Permit | N/C                |
| Well Relocation Permit (if on same PIN)                           | \$150.00           |

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

**Food and Lodging Services**

|                              |                    |
|------------------------------|--------------------|
| <b><u>Plan Review</u></b>    | <b><u>Fees</u></b> |
| Restaurants                  | \$250.00           |
| Food Stands                  | \$250.00           |
| Mobile Food Units/Push Carts | \$250.00           |
| Child Care Facility          | \$150.00           |
| Lodging                      | \$200.00           |
| Change of Ownership          | \$ 60.00           |

|  |                    |
|--|--------------------|
| <b><u>Other</u></b>                                | <b><u>Fees</u></b> |
| Temporary Food Stands (Festivals/Events) per Event | \$ 75.00           |
| Mass Gatherings (concerts, etc.)                   | \$250.00           |

## Swimming Pools and Tattoo

|  | <u>Fees</u> |
|--|-------------|
| Swimming Pool Plan Review  | \$270.00    |
| Each Additional Feature for pool review                                | \$ 60.00    |
| Swimming Pool Annual Permit  | \$ 90.00    |
| Additional Pool at same facility permitted during the same appointment | \$ 60.00    |
| Swimming Pool Rush Permit with less than 15 days from application      | \$ 30.00    |
| Tattoo Artist Annual Permit and Event Permit                           | \$100.00    |

## ServSafe

|                    | <u>Fees</u> |
|--------------------|-------------|
| Class, Book & Test | \$125.00    |
| Test & Book        | \$110.00    |
| Test & Class       | \$ 75.00    |
| Test Only          | \$ 60.00    |

## Animal Control

| <u>Animal Shelter</u>                                 |                       | <u>Fees</u>      |
|---|-----------------------|------------------|
| Rabies Vaccination                                    |                       | \$ 10.00         |
| Redemption of Dog or Cat                              |                       |                  |
| Owner Redemption, 2 <sup>nd</sup> offense, additional |                       | \$ 25.00         |
| Owner Redemption, 3 <sup>rd</sup> offense, additional |                       | \$ 50.00         |
| Boarding Fee  |                       | \$ 10.00 per day |
| Processing Fee  |                       | \$ 15.00         |
| Adoption of Dog                                       | Rabies Vaccination    | \$ 10.00         |
|   | Processing Fee        | \$ 15.00         |
|   | Spaying/Neutering     | <u>\$ 50.00</u>  |
|   | <b>Total to Adopt</b> | <b>\$ 75.00</b>  |
| Adoption of Cat                                       | Rabies Vaccination    | \$ 10.00         |
|   | Processing Fee        | \$ 15.00         |
|   | Spaying/Neutering     | <u>\$ 35.00</u>  |
|   | <b>Total to Adopt</b> | <b>\$ 60.00</b>  |

## Clinical

| <u>Communicable Disease</u>                            | <u>Fees</u> |
|--|-------------|
| Registered Nurse (Medicaid and Private Insurance ONLY) | \$ 53.36    |
| Venereal Warts Treatment                               | \$ 25.00    |
| <u>General Visit Codes</u>                             | <u>Fees</u> |
| New Patient Focused/Level I                            | \$106.96    |
| New Patient Expanded/Level II                          | \$185.44    |
| New Patient Detailed/Level III                         | \$268.69    |
| New Patient Comp/Level III                             | \$417.40    |
| New Patient Comp/Level IV                              | \$525.34    |
| Established Patient Focused/Level I                    | \$ 52.36    |
| Established Patient Expanded/Level II                  | \$106.96    |
| Established Patient Detailed/Level III                 | \$181.06    |
| Established Patient Comp/Level III                     | \$271.66    |

**Family Planning-SLIDING FEE SCALE**

**Fees**

Note: All Family planning services adjusted per Sliding Fee Scale

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

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

**Fees**

|                      |             |
|----------------------|-------------|
| Depo Provera         | \$ 36.00    |
| Condoms              | N/C         |
| Mirena IUD (Device)  | \$377.00    |
| Kyleena IUD (Device) | \$633.00    |
| Plan B               | \$ 56.00    |
| IUD Insertion        | \$220.00    |
| IUD Removal          | \$220.00    |
| Nexplanon (Device)   | \$443.00    |
| Nexplanon Insertion  | \$220.00    |
| Nexplanon Removal    | \$220.00    |
| Birth Control Pill   | \$ 5.50/SFS |

**Maternal Health**

**Fees**

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

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

**Fees**

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

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

**Fees**

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

**Nutrition Service**

**Fees**

**Referrals by Primary Physician**

|  |          |
|--|----------|
| Medical Nutrition Therapy (Individual) | \$ 44.00 |
| Diabetes Self-Management (Individual)  | \$ 53.00 |
| Eat Right Now (Group)                  | N/C      |
| Lipid Management (Group)               | N/C      |
| Diabetes Prevention (Group)            | N/C      |

Minorities Diabetes Prevention Program Group Year Long (Self referred) \$125.00

**Company Contracts**

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

**Immunization Fees**

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

|   | <u>Fees</u>                       |
|---|-----------------------------------|
| Immunization Injection Fees                                       | \$ 25.00                          |
| Immunization Injection Fees (Subsequent Vaccine(s) per injection) | \$ 25.00                          |
| Oral/Nasal Vaccine  | \$ 25.00                          |
| Oral/Nasal Vaccine (Subsequent Vaccine(s) per vaccine)            | \$ 25.00                          |
| Dtap  | \$ 76.00                          |
| Hep A, 18 & up  | \$ 98.00                          |
| Hep B, 18 & up  | \$ 41.00                          |
| Hib (Achib)   | \$ 34.00                          |
| HPV 9   | \$282.00                          |
| Influenza 6 months and Older                                      | Based on current fiscal year cost |
| Influenza 65 years and Older                                      | Based on current fiscal year cost |
| IPV (Polio)   | \$ 62.00                          |
| Mantoux placement   | \$ 34.00                          |
| Meningococcal (Meningitis B)                                      | \$168.00                          |
| MMR   | \$111.00                          |
| Pneumococcal 23   | \$137.00                          |
| Pneumoconjugate   | \$261.00                          |
| Rotavirus (Oral)  | \$114.00                          |
| TD  | \$ 34.00                          |
| Tdap (Adacel)   | \$ 49.00                          |
| Varicella Zoster  | \$189.00                          |
| Zostervax (Shingles)  | \$189.00                          |

**State-Provided Immunization**

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

**Laboratory Fees**

(Note: Lab Fees are in addition to Office visits and Preventative Services)

Not a comprehensive list of labs available; rather a list of the most frequently ordered Services.

| <b><u>In house Lab</u></b>   | <b><u>Fees</u></b> |
|--|--------------------|
| CBCD/ CBC  | \$ 29.00           |
| Glucose  | \$ 29.00           |
| Glucose (3 Hour GTT) 4 Specs   | \$ 33.00           |
| Hemoglobin   | \$ 28.00           |
| Microalbumin   | \$ 30.00           |
| O'Sullivan   | \$ 29.00           |
| Rapid Strep  | \$ 25.00           |
| Sed Rate (ESR)   | \$ 28.00           |
| UCG  | \$ 33.00           |
| Urine Analysis   | \$ 32.00           |
| Urine Culture and Sensitivity  | \$ 33.00           |
| Urine Microscopic  | \$ 29.00           |
| Web Mount  | N/C                |
| <b><u>State Lab</u></b>  | <b><u>Fees</u></b> |
| Note: When State Lab is provided patients will not be charged for services |                    |
| Chlamydia  | \$ 55.00           |
| Hepatitis B Surface Antigen  | \$ 26.00           |
| HIV Antibody   | \$ 46.00           |
| OB Panel   | \$ 42.00           |
| Parasitology   | \$ 35.00           |
| Pinworm  | \$ 29.00           |
| Lead Screening   | \$ 39.00           |
| Sickle Cell Screening  | \$ 31.00           |
| Syphilis RPR   | \$ 30.00           |
| <b><u>Outside Labs</u></b>   | <b><u>Fees</u></b> |
| Note: Lab Corp is designated outside lab; Harris Regional is secondary lab |                    |
| BMP (Basic Metabolic Panel)  | \$ 14.00           |
| CBCD   | \$ 18.00           |
| CMP (Complete Metabolic Panel)   | \$ 15.00           |
| Executive 1 Panel  | \$ 65.00           |
| Executive 1 Male Panel (22143)   | \$ 81.00           |
| Free T3  | \$ 35.00           |
| Free T4  | \$ 20.00           |
| Hemoglobin   | \$ 11.00           |
| Hemoglobin A1C   | \$ 25.00           |
| Hep C Quant PCR  | \$139.00           |
| HIV Quant (Viral Load)   | \$245.00           |
| Iron   | \$ 18.00           |
| PSA Total & Free   | \$140.00           |
| TSH (Thyroid)  | \$ 20.00           |
| Urine Culture  | \$ 20.00           |
| <b><u>Titers</u></b>   | <b><u>Fees</u></b> |
| Note: Required for School or Employment                                    |                    |
| Hepatitis Bcore Ab Titer   | \$ 32.00           |
| Hepatitis C Ab   | \$ 32.00           |
| MMR Titer  | \$ 41.00           |
| Polio Titer 123 Antibody   | \$ 51.00           |
| Varicella Titer  | \$ 32.00           |

**Private Road Sign Fees**

|      |         |
|------|---------|
| Sign | \$75.00 |
| Post | \$25.00 |

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

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

**Jackson County Transit Fees Schedule**

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

**Senior & Persons with Disabilities Fares:**

- More than one passenger:

**Veterans**

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

**Senior & Persons with Disabilities**

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

**Group Trips**

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

**Jackson County Solid Waste Fees Scheduled**

|   |                                  |
|---|----------------------------------|
| <b>Availability Fees</b>                |                                  |
| Household-One Bedroom                   | \$ 80.00 per household           |
| Two and three Bedrooms                  | \$125.00 per household           |
| Personal Property                       | \$125.00 per household           |
| Apartment Units                         | \$125.00 per household           |
| Four Bedrooms                           | \$140.00 per household           |
| Five or more Bedrooms                   | \$160.00 per household           |
| Campsites                               | \$ 5 .00 per campsite            |
| Hotel/Motels                            | \$ 5 .00 per room                |
| Business                                | \$ 70.00 per business            |
| <b>Tipping Fees</b>                     |                                  |
| Sylva – MSW & C&D                       | \$ 66.00 per ton                 |
| Cashiers – C&D                          | \$ 66.00 per ton                 |
| Brush and Yard Waste                    | \$ 33.00 per ton                 |
| Mixed Loads                             | \$ 90.00 per ton                 |
| Pallets                                 | \$ 66.00 per ton                 |
| Mulch                                   | \$ 10.00 per 2.5 yd <sup>3</sup> |
| Out of County/State Tires               | \$152 .00 per ton                |
| Small Excavator Rubber Tracks           | \$ 70.00 per track               |
| Large Excavator Rubber Tracks           | \$100 .00 per track              |
| Small Cover Material Load               | \$ 75.00 per load                |
| Commercial or Out of County Televisions | \$600.00 per ton                 |
| <b>Private Hauler Fees</b>              |                                  |
| Private Solid Waste Hauler              | \$150.00 per year                |

**PROPERTY VALUATION**

The real, personal and utility property valuation is estimated at \$11,684,414,686 and the motor vehicle valuation is estimated at \$522,444,382, for a combined total of \$12,206,859,068. The tax rate is proposed to increase at \$0.38 per \$100 valuation.

The property valuation for the Cashiers Fire District is estimated at \$6,546,619,469. The tax rate is proposed to remain at \$0.0294.

The property valuation for the Highlands Fire District is estimated at \$325,836,470. The tax rate is proposed to remain at \$0.0272.

\*\*\*\*\*

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

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

The County has the following fund categories:

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

PROPRIETARY FUNDS – Enterprise Funds

FIDUCIARY FUNDS – Agency Funds



**Jackson County Government Departmental Descriptions and Goals  
FY 2023-2024**

**General Government**

**Administration**

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

**Departmental Goals for FY 2023-2024:**

1. Continue to perform the statutory duties as described above.
2. Complete Aquatics Center construction and open facility.
3. Complete design and start construction on the pocket park in the Whittier/Qualla area.
4. Complete design and start construction on Cashiers' splash pad.
5. Complete domestic center design and begin construction within the fiscal year.
6. Engage architectural services to complete schematic design work and cost estimates for Justice Center.
7. Develop additional programming and expenditure priorities for ARPA Funds.
8. Develop plan for the expenditure of opioid settlement funds. Partner with the Sheriff's Jail MAT Program. Development plan for expanding peer support and other substance abuse services within the County.
9. Continue Citizen Academy program.
10. Update the Jackson County Annual Report to the Citizens.

**Human Resources**

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

**Departmental Goals for FY 2023-2024:**

1. **Performance Evaluation** – accomplish the complete implementation of the performance evaluation process for the county departments by November 2023.
2. **Quality Connections** – HR plans to initiate physical visits to departments periodically during the year to ensure we are visible and available to respond to employee and supervisor needs. The HR Department strives to be efficient and responsive to our customer's needs and we always welcome suggestions for improvement.
3. **Training** – Ensure supervisors are trained on how to utilize the NEOGov Learn system to assign various types of relevant training to their staff.  
Ensure radiation safety compliance through the maintenance of accurate records and completion of training. HR Director will provide the Employee Benefits Administrator cross-training on the NEOGov Insight applicant system to ensure optimal productivity and efficiency within the department.
4. **Job Descriptions** – Distribute all Evergreen prepared/department head reviewed job descriptions to each department.

## Jackson County Government Departmental Descriptions and Goals FY 2023-2024

### **Employee Wellness Program Goals for FY 2023-2024**

The original Well @ Work program will continue with a goal to increase participation from approximately 33% to 35%. With the completion of FY 22-23, there will now be two years of participation data to analyze and a year-over-year analysis will be available.

### **Finance**

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

### **Departmental Goals for FY 2023-2024:**

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

### **Tax Collections**

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

### **Departmental Goals for FY 2023-2024:**

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

### **Tax Administration**

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

### **Departmental Goals for FY 2023-2024:**

1. Continue to function under the guidelines of the North Carolina General Statutes.
2. Continue to provide fair and equitable treatment to all taxpayers.
3. Continue to improve public relations.
4. Continue to strive to have an extremely knowledgeable and highly educated staff.
5. Become proficient at the new tax appraisal and collection software. Use the new tax software to streamline processes and ensure more accuracy.
6. Develop a new website that is easy to navigate, visually appealing, and meets the needs of the citizens.

### **Land Records Division Goals**

1. Continue to have a two-day processing turnaround for all deeds and one week processing turnaround for all plats.
2. Receive an XML export file from the Register of Deeds software creating a workflow item in the tax software, potentially reducing the processing turnaround for deeds and plats.
3. Complete the scanning project for land records documents, including all unrecorded surveys stored in the office. Once completed, documents will be attached to the parcel in the tax software.
4. ARC projects:
  - a. Finalize the present-use value layer for more accurate analysis and processing of present-use value properties. Continue to add future compliance review parcels and perform quality control. Train the

## Jackson County Government Departmental Descriptions and Goals FY 2023-2024

- appraiser responsible for present-use value in Arc Pro for increased use of the GIS maps in the compliance process, e.g., acreage verification.
- b. Complete mapping of Powell Bill roads in Town of Sylva and Highlands. Continue to accurately map state roads in the GIS layer.
  - c. Correct the census tracts on all parcels to accurately reflect federal census data.
  - d. Work with Transylvania County to verify the boundary line and ensure that split property values are equalized. Confirm boundary using North Carolina Geodetic Survey official county boundary information, remap all parcels on the line, and identify discrepancies with new updated contour layers showing the top of the ridge.
  - e. Create a GIS layer from the fire report file for use as shapefile on the field tablets.
  - f. Continue developing the individual and business personal property layers to ensure proper taxation, including a rental property address export.
  - g. Continue to map and update the Sylva Hwy 107 R5600 project acquisitions.
  - h. Create a railroad and utility right of way layer to better assist with property valuations of parcels subject to these restricted use areas.
  - i. Train staff in other divisions to use Arc Pro.
5. Create a rating system for parcels with conservation easements. This will be used to apply the appropriate adjustment to the valuation as conservation easement restrictions vary.
  6. Hire a Land Record Technician position to allow the mappers and supervisor the time needed to successfully complete the workload.

### Personal Property Division Goals

1. Continue to research and add new personal property accounts.
2. Continue to process unlisted and substantially understated personal property accounts.
3. Continue with the business personal property compliance program, to educate taxpayers and ensure accurate listing. Establish an audit cycle for all business accounts.
4. Continue to review and properly assess all registered motor vehicles.
5. Continue to review all accounts to ensure they are active, including ensuring all accounts have the proper township code and associated parcel number.
6. Continue to reduce the number of release/refunds with a thorough review of all listing forms and discoveries prior to billing.
7. Develop a better rapport with park owners to ensure more accurate listings, including creating instructional documents and visiting the parks.
8. Provide listing information to rental companies who maintain rental properties to ensure property owners are aware of their listing responsibilities. Establish a compliance review of rental property listings to educate taxpayers and ensure accurate listing.
9. Implement gap billing of motor vehicles as required by North Carolina General Statute 105-330.3.
10. Hire a Property Tax Technician to provide administrative and technical support work involving listing, assessment, and billing of real and personal property.

### Real Property Division Goals

1. Continue to physically inspect all properties with an active building permit or recent sale. Have all properties reviewed by January 5, 2024.
2. Perform compliance reviews on 25% of exempted and excluded properties.
3. Receive an XML export file from the new permitting software creating a workflow item in the tax software.
4. Create additional options through the online services, e.g., appeals, listing forms, applications.
5. Create a field appraisal tracking system to show what areas in the county have been checked out for review.
6. Complete reappraisal review in Barkers Creek, Caney Fork, Cullowhee, Dillsboro Rural, Greens Creek, Qualla, Savannah, Scotts Creek, Sylva Rural, and Webster townships. This will carry over into fiscal year 2024-2025.
7. Hire two field appraiser positions to assist with reappraisal review.

### GIS Department

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

### Departmental Goals for FY 2023-2024:

1. **EOC Dashboard:** Dashboard created to help the EOC keep updated with information in the field during emergencies. Emergency Management personnel can create evacuation zones and stay updated on who has

## Jackson County Government Departmental Descriptions and Goals FY 2023-2024

been evacuated in the county and any incidents that may occur that the field personnel feel necessary to report. They can also keep up with what shelters are open and how many people are in the shelters. Damage Assessment zones can also be created to keep track of structures that have been assessed and their extent of damage. The goal is to get it finalized for the EOC and train the personnel (response teams, Code Enforcement, Shelter staff) that will be using the mobile app Field Maps to create/update this data.

2. Work with Tyler Technologies to incorporate GIS with the new Permitting software.
3. Develop a GIS group to represent county departments – to meet quarterly for potential development of new requests.
4. Develop GIS for Public Works. This will provide Public Works with the underground inventory assets, for easy access and management.

### Elections

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

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

### **Departmental Goals for FY 2023-2024:**

1. **Maintain high standards of elections in Jackson County, such as voting machine maintenance, record management and audits, customer service, training, voter education, improved website presence and accessibility.** This remains a goal through all changes and challenges.
2. **Invest more time and resources to recruit and train capable precinct workers.** The office has been very successful with recruiting new workers and retaining current workers, but it must be an ongoing process. This investment is insurance for fair and accurate elections.
3. **Train and maintain a staff that is responsive to the needs of conducting elections.** In addition to the prior legal and technological aspects, the elections will need to develop plans to implement the new norm of the current environment. Election offices will need to respond in real-time to the ever changing world for all aspects of elections.
4. **Improve security at elections offices and facilities to comply with Homeland Security standards.** Elections offices have been named as a critical understructure by Homeland Security. Elections are now designated as essential functions, which adds to the ever-growing complexity of Elections.

### Register of Deeds

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

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

### **Departmental Goals for FY 2023-2024:**

1. Continuance of preserving older vital record books  
As in previous years, we are continuing the preservation of our oldest vital record books. This budget year we plan to preserve 29 sewn-in death books. Kofile out of Greensboro, NC will continue the process.
2. Adding ebackup services from our computer software vendor  
We are in the process of looking into adding eBackup Services from Cott Systems, our current computer software company. This is their pitch:  
Cott Systems' eBackup service can help you provide ongoing access to public records in the event of a major disruption like a natural disaster, man-made catastrophe, or equipment failure. eBackup Service also provides an additional layer of protection against cyber threats and other data integrity risks. eBackup provides a full database backup of your Cott software and image files. eBackup receives and houses an electronic copy of images, database(s), and software from your local office. Scheduled, automatic backup of new entries and

## Jackson County Government Departmental Descriptions and Goals FY 2023-2024

modifications are encrypted and sent via a high-speed connection to our secure backup location in Columbus, Ohio. Housed in a Tier IV data center, eBackup has the highest level of security and triple redundancy to ensure data integrity.

If your office infrastructure is compromised, the data and images can be used to restore your Cott software applications. In the event a recovery is needed, the media is shipped overnight. Your data and images can even be used to move your system to a hosted environment. With just a PC and internet connection, your office can be operational and accepting documents almost immediately. Disasters disrupt your staff and wreak havoc on productivity. As an officeholder, knowing your records are protected in the event of a disaster allows your focus to remain on providing the best customer service to your public.

### Information Technology

Computer and information systems are an essential part of providing business needs for Jackson County Local Government. This department provides an array of services for Jackson County facilities to include: end point support, mobile, peripheral, server, network, wireless, telephony, website, fiber infrastructure, facilities infrastructure, software development and implementation, facilities security support, including camera systems, and building security door access systems.

#### **Departmental Goals for FY 2023-2024:**

1. New Animal Rescue Center low voltage – installation – to include – premises wiring, internet service, internal Wi-Fi, phone system, paging system, security camera system, access control system. **{Low voltage installation will be completed by June 2023}**
2. Work with the Sheriff's Office to convert Main Control 1 location in Booking to the Main Control Room 2 within the Pods. This will include all new equipment through Accurate Controls (Jail security system) to provide Main Control 1 as the primary in the Pods, and convert the existing Main Control 1 to Main Control 2.
3. Continued support for the Cullowhee Recreation Aquatic Center for all low voltage. Goal is to have all technology in place by August 2024.
4. Replace our existing Virtual Server for the Justice Center – Primary Domain, Keystone, Service Controller.
5. Provide internet/cameras for the Little Canada Community Park. This will complete all Parks except for CJ Harris. There are currently cameras at that locations, but no internet until SkyFi installs their tower. Replace phone system at the Department on Aging to the Mitel 250.

### Permitting and Code Enforcement

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

#### **Departmental Goals for FY 2023-2024:**

1. Continue to improve our follow-up survey system to allow each end user of the department's services to provide anonymous feedback on the efficiency and ease of use of our services. Goal is to increase response rate by 10% year over year and reduce negative responses by 25%.
2. Provide continued support and resources for new field staff to complete required certifications as appropriate.
3. Plan and provide update seminars in the evening hours for general contractors, plumbers, electricians, HVAC installers, and grading contractors to review updates to state codes and county ordinances.
4. Provide next day inspections at a rate exceeding 95% on time completion.
5. Continue ongoing enforcement of development within riparian buffers per the 2040 land use plan.
6. Fully implement the new permitting software system and provide training to all staff to utilize the software to improve record keeping, mobile inspections, and public access to information.

**Jackson County Government Departmental Descriptions and Goals  
FY 2023-2024**

**Public Works**

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

**Safety**

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

**Departmental Goals for FY 2023-2024:**

1. Keep Workers Compensation claims below five (5) incidents for the calendar year.

**Housekeeping**

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

**Departmental Goals for FY 2023-2024:**

1. Create the best working environment possible among all county employees by keeping complaints about cleaning below eight (8) per year.
2. Hire the best-qualified persons for new job openings.
3. Keep all buildings cleaned and sanitized.
4. Keep all equipment maintained and up to date according to cleaning needs.
5. Keep all equipment, chemicals and work places safe.

**Building Maintenance**

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

**Departmental Goals for FY 2023-2024:**

1. Continue use of Maintenance Edge and Capital Forecasting with all departments.
2. Complete 88% of work orders within five working days received.
3. Continue to train Maintenance Mechanics on access to Facility Dude.

**Grounds Maintenance**

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

**Departmental Goals for FY 2023-2024:**

1. Maintain the highest degree of safety for employees and residents using county facilities.
2. Keep quality and maintained equipment.
3. To keep a high level of employee morale.
4. Professionalism in the quality of work.
5. Enhance and develop landscaping plans for county properties.
6. Incorporate more equipment repairs Grounds activities into Maintenance Edge software.

**Garage Maintenance**

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

**Departmental Goals for FY 2023-2024:**

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

## Jackson County Government Departmental Descriptions and Goals FY 2023-2024

### Solid Waste & Recycling

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

#### **Departmental Goals for FY 2023-2024:**

1. Yearly average 20.5 tons per garbage trailer hauled to the landfill.
2. Continue the CAP program at closed Dillsboro landfill to include maintenance on all components of the CAP.
3. Increase overall recycling amounts by 1%.
4. Have HHW collection event, Litter clean-up event, Document Shredding event, Outreach events (e.g. Greening up the Mountains) and get into Jackson County Public Schools to educate students about recycling and litter issues.

### Green Energy Park

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

#### **Departmental Goals for FY 2023-2024:**

1. Education & Public Outreach
  - a. Greatly expand public visibility and community impact -- ensure everyone in Jackson County knows of GEP.
  - b. Expand First Saturday classes to every month throughout the year.
  - c. Demonstrations at three public learning institutions.
2. Economic Development
  - a. Publish new WCU Economic Impact report to identify actual value of GEP to our community.
  - b. Participate in three public festivals -- Greening up the Mountains, Dillsboro Luminaires, and JCEC Earth Day events.
  - c. Establish a series of multi-day classes to encourage out-of-town visitors to spend the night.
3. Environmental Benefits
  - a. Recalibrate gas Flowmeter.
  - b. Replace remaining old extraction well water pumps.
  - c. Restart waste oil collection program.
4. Infrastructure
  - a. Install new signage on Art Center and around site.
  - b. New office space.
  - c. Identify potential grants to pay for development of ceramics facility.
5. WCU Partnership Projects
  - a. On-campus metal and glass lectures and demonstrations.
  - b. Continue providing opportunities for research collaboration.
  - c. Continue metal foundry events together with WCU Sculpture Dept.

### Public Safety

#### Sheriff's Office and Detention Center

#### **Departmental Goals for FY 2023-2024:**

1. The main goal for this coming year is to place more deputies on the road. Sheriff Farmer recognized that one issue that desperately needed to be addressed is a second deputy assigned to the Glenville/Cashiers area and coverage in general for the road patrol. Population increases alone in Jackson County show a need for more sworn deputies for road coverage.
2. A goal for the JCSO is for Detention Officers pay to increase to match deputy pay and this would help with hiring and retention.
3. A continued goal is to successfully balance our needs and accomplish our goals in efforts to provide a community driven approach to law enforcement. With drug related crimes on the rise the addition of two drug enforcement deputies would be able to target certain areas of the county that need attention.

**Jackson County Government Departmental Descriptions and Goals  
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4. To match our goal to combat drug crimes in our community, we also have made it a goal to help those who have been incarcerated in our detention center get some much needed help. We would like to provide a limited pilot program called the "MAT" for inmates. This grant program is designed to help inmates begin a drug-free lifestyle while they are in the detention center and once they are released they can continue the program with peer group assistance.
5. The continued primary goal for this Office for the 2023-24 fiscal year is employee recruitment and retention by increasing paid incentives for education and holiday work.
6. A continued goal of this Office is to enhance detention officer safety and provide inmates with closer supervision with the addition of a detention officer.
7. A goal for this Office is to also provide an efficient use of assets available by continuing to purchase needed equipment that enhances deputy and detention officer safety, while ensuring public trust and safe and secure housing of inmates.

**Emergency Management Operations**

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

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

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

**Departmental Goals for FY 2023-2024:**

1. To be compliant with the Emergency Management Performance Grant (EMPG) requirements. This includes 16 different requirements that must be met by the Department Director to ensure Federal and State funding for the County.
2. Continue informing the public through educational instruction and public awareness programs.
3. Expand the Fire & Life Safety program in all ten (10) schools and Child Care Facilities in the County utilizing the Fire & Life Safety trailer.
4. Expand the Firefighters for Literacy program for the schools. Members from the Fire Departments will participate.
5. Study of Site Roaming radio solution for Law Enforcement throughout the County.

**9-1-1 Communications**

**Departmental Goals for FY 2023-2024:**

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

**Transportation**

**Transit**

Jackson County Transit is a fully coordinated public transportation system supported by Jackson County and the North Carolina Department of Transportation Integrated Mobility Division. Jackson County Transit provides demand



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response, door-to-door transportation as well as a deviated fixed route, The Jackson Trolley. Door-to-Door transportation trips must be scheduled by 2pm the day before for in-county service and a five (5) day notice is required for out of county service. The Jackson Trolley operates daily Monday through Friday, 7am until 5pm in the Dillsboro, Sylva and Webster areas. JCT operates five days a week with a 13 vehicle fleet.

In fiscal year 2022, JCT performed 18,456 trips which is a 34% increase compared to fiscal year 2021. For Fiscal Year 2023, a 10% increase in the total number of trips is projected as numbers continue to rise post COVID-19.

**Departmental Goals for FY 2023-2024:**

1. Implement a new marketing campaign in FY24 to introduce JCT's s new brand. This will include new vehicle graphic changes and marketing materials which will provide a fresh new face to help in the promotion of transportation services.
2. Identify new service expansion opportunities with timeline and funding.
  - a. Explore new deviated fixed route for the Cullowhee area to connect to Sylva: Based on recommendations from the 2017 Comprehensive Plan and the Statewide 5310 Locally Coordinated Plan, JCT plans to explore a new deviated fixed route for the Cullowhee area to connect to Sylva, research funding opportunities and develop a plausible timeline.
  - b. Explore on-demand microtransit needs in Jackson County.
3. Modernize transportation system by exploring advanced technology options
  - a. Enhance the client experience by implementing electronic fare card reader system.
  - b. Explore other scheduling software modules and applications to improve real-time capabilities and client communication.
4. Increase ridership for rural general public and the elderly and disabled while reducing service miles.
  - a. Increase rural general public ridership by 19%.
  - b. Increase elderly and disabled ridership by 40%.
  - c. Employment ridership has increased by 43%.
5. Enhance program outreach to reach general public and elderly and disabled clients.
6. Research grant funding opportunities.
7. ROAP and 5310 Grant Funding has increased for FY23 allowing the ability to provide more trips for the elderly and disabled. JCT plans to continuously research more grant funding opportunities to expand transportation options.
8. Review of comparable fare pricing.
9. JCT strives to provide transportation at a reasonable cost to riders. County zoned fare pricing will be reviewed each year.
10. Review Saturday Service for the "The Jackson Trolley"
11. Saturday service from 10am to 2pm is under review due to the lack of ridership prior to the pandemic.
12. Maintain a strong driver training and standards program.
13. Follow all NCDOT IMD requirements for driver training in areas of ADA Requirements, Emergency Procedures, First Aid, Drug & Alcohol, and Defensive Driving Training.

**Human Services**

**Health**

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

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

|                                  |                               |                               |
|----------------------------------|-------------------------------|-------------------------------|
| <i>Adult Health Clinic</i>       | <i>Outreach Services</i>      | <i>Animal Control/Shelter</i> |
| <i>Women's Preventive Health</i> | <i>Worksite Wellness</i>      | <i>Emergency Preparedness</i> |
| <i>Prenatal/Perinatal</i>        | <i>WIC Services</i>           | <i>Health Education</i>       |
| <i>Family Planning</i>           | <i>Breastfeeding Services</i> | <i>SafeKids Coalition</i>     |
| <i>Immunizations &amp;</i>       | <i>Nutrition Services</i>     | <i>Healthy Carolinians</i>    |

**Jackson County Government Departmental Descriptions and Goals  
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|                               |   |                                   |
|-------------------------------|---|-----------------------------------|
| <i>Vaccinations</i>           |   | <i>of Jackson County</i>          |
| <i>Communicable Disease</i>   | <i>Inspection Services</i>                                | <i>Cullowhee Community Garden</i> |
| <i>Employee Health Clinic</i> | <i>Onsite Waste Water,<br/>Wells, &amp; Water Testing</i> | <i>Vital Records</i>              |
| <i>Laboratory Services</i>    |   |                                   |

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

**Departmental Goals for FY 2023-2024:**

- 1.1 Recruit and retain qualified candidates from diverse backgrounds to cultivate a work culture that is inclusive and rooted in cultural humility.
- 1.2 Reduce health disparities in communities that experience a disproportionate burden of disease.
- 2.1 Develop and publish State-required health reports to guide evidence-based activities for the purpose of enhancing the health of Jackson County residents.
- 2.2 Review internal and external agency programs through auditing processes.
- 2.3 Maintain full North Carolina Local Health Department Accreditation status.
- 2.4 Ensure services provided to the community are achieved in an efficient customer and community focused manner.
- 2.5 Conduct Employee Appraisals annually to review job performance.
- 3.1 Identify new desired partnerships in the community.
- 3.2 Strengthen current community partnerships.
- 3.3 Support a framework of empowerment and engagement.
- 3.4 Foster collaboration to connect the community with resources, services, and information.
- 4.1 Based on the Community Health Assessment (CHA) priorities, agency education and outreach will be driven by the Community Health Improvement Plan (CHIP).
- 4.2 Increase education and outreach opportunities within different areas of the county, including more rural areas for better accessibility to health services.
- 4.3 Utilize text alerts, radio advertisements, social media, and press releases to promote community events and health information.
- 4.4 Host professional development and training opportunities for regulated entities on how to better serve the overall population.
- 5.0 Ensure staff and partners are properly trained and equipped for a constant readiness to prevent, protect, mitigate, respond and recover in the event of an emergency.
- 5.2 Provide accurate and appropriate information in a timely manner so that the community and partners are well informed.
- 5.3 Enforcement of state adopted laws and rules which safeguard the community's health and wellbeing.

**Social Services**

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

**Organizational Description**

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

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

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

Economic Assistance services include Medicaid, Food and Nutritional Services, Child Support Enforcement, Work First Family Assistance and Employment Services, Health Choice, Special Assistance, the Crisis Intervention Program, Share

## Jackson County Government Departmental Descriptions and Goals FY 2023-2024

the Warmth, General Assistance, Jackson Neighbors in Need, the Emergency Food and Shelter Program, medical transportation, and fraud investigations.

### Departmental Goals for FY 2023-2024:

1. Energy programs will meet the following mandated performance standards.
  - a. Process 95% of CIP applications when clients have no heat or cooling, within one business day of the application
  - b. Process 95% of CIP applications when clients have a heating or cooling source with a past due notice or final notice, within two business days of application
  - c. Ensure adequate staffing to meet caseload demands
2. Work First with will meet the following mandated performance standards.
  - a. Process 95% of applications within 45 days of receipt of application
  - b. Process 95% of recertification's no later than the last day of the current recertification period
  - c. Ensure adequate staffing to meet caseload demands
3. Food and Nutrition Services will meet the following mandated performance standards.
  - a. Process 95% of expedited FNS applications within seven calendar days of application
  - b. Process 95% of regular FNS applications within 30 calendar days of application
  - c. Ensure that 95% of FNS recertification's are processed on time, each month
  - d. Ensure adequate staffing to meet caseload demands
4. Child Welfare will meet the following mandated performance standards if mandated by the State.
  - a. Ensure 95% of all foster youth have face-to-face visits by the SW each month
  - b. Begin a contractual relationship with a local mental health service to ensure the children and families we serve have access to quality and timely mental health services
  - c. Ensure adequate staffing to meet caseload demands
5. Adult Services will meet the following mandated performance standards.
  - a. Complete 85% of APS evaluations within 30 days of the report
  - b. Complete 85% of APS exploitation evaluations within 45 days of the report
  - c. Ensure adequate staffing to meet caseload demands
6. Special Assistance will meet the following mandated performance standards.
  - a. Process 85% of SA for Aged applications within 45 days of the application date
  - b. Process 85% of SA for Disabled applications within 60 calendar days of the application date
  - c. Ensure adequate staffing to meet caseload demands
7. Child Support will achieve all five mandated performance standards.
  - a. Establishment of paternity level must exceed 50% at the end of the SFY (June 30)
  - b. Establishment of support orders level must exceed 50% at the end of the SFY (June 30)
  - c. Collections performance level must exceed 40% at the end of the SFY (June 30)
  - d. Collection on arrears level must exceed 40% at the end of the SFY (June 30)
  - e. Ensure adequate staffing to meet caseload demands

### Veterans Services

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

### Departmental Goals for FY 2023-2024:

1. Our department will continue to reach out the Survivor's, Widow's and Children of a Deceased Veteran for apply for benefits because a Survivor's Benefits is the least utilized in the VA to date.
2. We will continue to file and process claims under the PACT ACT of 2022 and make sure each and every veteran who was exposed to a chemical will be placed on the National Registry through the VA Medical Centers.
3. We will continue to promote the Community Care Services and the 72 Hour Emergency Notification Line for outside services that the Veteran can utilize outside the VA Medical Centers for services that the Medical Center cannot provide.
4. We will continue to explain the additional services that can be applied for through the VA such as a license plate, fishing license, property tax exclusions, certificate of eligibility, CHAMPVA, etc.

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### Department on Aging

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

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

### **Departmental Goals for FY 2023-2024:**

1. Secure over \$250,000 in state and local grants to the Department on Aging.
2. Increase salary grades for identified staff on capital requests.
3. Partner with Area Agency on Aging to host an elder Abuse Awareness Walk and have over 50 in attendance.
4. Bring at least 5 new workers in for the in-home list to help for homebound seniors.
5. Have a total of 125 active in-home lists to families in need.
6. Increase Meals on Wheels volunteer base to cover routes and expand on-call volunteer base. Bring in at least 20 new volunteers.
7. Host a volunteer recognition event during national volunteer week in April 2024.
8. Host a mobile pharmacy event in the Fall of 2023.
9. Deliver over 600 Christmas Boxes to seniors in need.
10. Save over \$200,000 for seniors who receive SHIP counseling by making changes to their prescription drug coverages.
11. Increase participants in exercise classes by 5%.
12. Deliver over 20,000 meals to homebound seniors on the Meals on Wheels program.
13. Deliver at least 200 loads of firewood to the elderly in need with help from volunteers.
14. Establish 5 new activity classes for participants at the senior center.
15. Install at least 35 ramps for seniors who have accessibility issues.
16. Have over 75 seniors participate in Senior Games events.
17. Host a caregiver's appreciation event.
18. Secure over \$30,000 in consumer contributions to the Department on Aging.
19. Market all programs to Jackson County community through public media and presentations.
20. Host Annual March for Meals on Wheels.
21. Serve over 10,000 meals in our Congregate Nutrition Program.
22. Have over 500 individuals participate in Senior Center activity classes.
23. Help at least 20 families through services at the Adult Day Program
24. Serve 5 families with the Project Lifesaver tracking devices to assist caregivers caring for a loved one that may wander.
25. Provide 12 lending closet loans for families that need items such as wheelchairs, walkers, shower chairs, etc.
26. Install 20 grab bars in homes to help the elderly.
27. Assist with Hands on Jackson event in the Fall of 2023 to assist elderly in need.
28. Have a total of 200 volunteers assist with services at the Department on Aging.

### Economic and Physical Development

#### Economic Development

The focus of the Economic Development office will center on being the catalyst for job creation, business development, and support for our existing business community. Together with elected and appointed officials from state and local governments and agencies, along with business and educational leaders from our area, we will build a strong coalition to further develop the economy of Jackson County, from both an internal and external perspective. We will leverage

## Jackson County Government Departmental Descriptions and Goals FY 2023-2024

our vast resources and established brands to promote Jackson County as the economic hub of Southwestern North Carolina. We will partner with our surrounding counties to stimulate a regional economy that is beneficial to all, while positioning Jackson County's "sense of place" as the ideal location to live and work.

### Departmental Goals for FY 2023-2024:

1. BUSINESS DEVELOPMENT: Launch a Business Retention and Expansion program to work and address our existing business needs throughout Jackson County.
2. BUSINESS DEVELOPMENT: Continue working with developers to explore options for new developable parcels throughout Jackson County as well as development of a co-working/innovation space.
3. BUSINESS DEVELOPMENT: To actively promote the new All in Jackson Fund and continue restructuring the Revolving Loan Fund aimed at supporting Jackson County businesses.
4. WORKFORCE DEVELOPMENT: To continue working with our childcare providers to provide support and recommend partnerships and opportunities to sustain this critical component to our workforce economy.
5. WORKFORCE DEVELOPMENT: To actively market Jackson County's designated Opportunity Zone for development/housing purposes.
6. COMMUNITY/WORKFORCE DEVELOPMENT: To prioritize site identification for potential workforce and affordable housing, and work to develop recommended policies and support for new housing development.
7. INFRASTRUCTURE: To continue working with local and regional allies to develop feasible strategies for broadband deployment of fiber to the home, including NC GREAT, CAB and other potential grant funding opportunities.
8. INFRASTRUCTURE: To continue working with cell phone providers to strengthen and increase their capabilities to better serve both our residents but also the visitors to Jackson County.
9. INFRASTRUCTURE: To continue participating in discussions with TWSA, Duke Energy, and other utility partners to plan accordingly for future development opportunities.
10. COMMUNITY DEVELOPMENT: To continue working with local municipal and community leaders to identify and implement reasonable and sustainable strategic economic and community development policies and projects.
11. COMMUNITY DEVELOPMENT: To work with community leaders to develop a comprehensive development strategy and marketing plan for the outdoor recreation economy in Jackson County.
12. REGIONAL DEVELOPMENT: To actively participate in and provide leadership for the Mountain West NC Partnership, to leverage regional assets for new business development and expansion.

### Planning

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

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

### Departmental Goals for FY 2023-2024:

1. Review all minor, family, and exempt subdivision plats within 5 business days.
2. Review all site plans for permitted uses within 10 business days.
3. Planning staff will complete the Cashiers Recodification project incorporating the Cashiers Small Area Plan and the ULI study (Role over goal, Goal 1, 2, 4 pg. 71 Action Plan and pg. 37 UDO updates).
4. Planning Staff will work with the Cullowhee Planning Council to consider amendments to the Cullowhee zoning regulations to create a new zoning district, The River District as highlighted in the Cullowhee Small Area Plan.
5. Planning Staff will begin the 5-year review of the County's Land Use Plan with the Steering Committee (Roll Over Goal)
6. Planning Staff will work with Parks and Recreation and other partners to advance the projects identified in the Jackson County Walks Plan.

### NC Cooperative Extension

Since 1914 North Carolina Cooperative Extension has helped people put research-based knowledge to work to improve their quality of life. Educational program areas include sustaining agriculture, commercial and residential horticulture

## Jackson County Government Departmental Descriptions and Goals FY 2023-2024

and natural resources through conservation education, family and consumer education (home economics), 4-H and youth development life skills, economic, community and rural development.

### Departmental Goals for FY 2023-2024:

1. Provide the most up-to-date, university research-based and other high-quality information in the major areas of *AGRICULTURE, FOOD AND 4-H YOUTH DEVELOPMENT* with work also in residential and commercial horticulture, conservation of natural resources (conservation education), wildlife and beaver management assistance (BMAP), food safety and preservation, foods and nutrition, family resource management, youth development and economic development.
2. Provide a wide variety of educational (formal and informal) and technical assistance on agriculture (plant and animal) and commercial/residential horticultural programs through workshops, demonstrations, and field days. Help with groups, associations and on one-on-one individual basis. Assist producers with Specialty and Vegetable Crops; Christmas Tree Industry of Jackson County, which is the largest agriculture commodity in the county. Provide a "Garden Life Series" for the general public and Pesticide Classes for the commercial and public applicators to be in compliance with the NC State Laws.
3. Increase interest and enrollment in the 4-H program and clubs, while moving 4-H towards more agriculture with a Beekeepers and Livestock Club, while working more closely with the Appalachian Women's Museum Gardening program. Continue work in Science, Technology, Engineering, Arts and Math (STEM) and youth leadership. Will continue to focus on building a stronger 4-H Youth Livestock Club and continue to help with the 4-H Horse Club. Further develop 4-H Volunteers to expand 4-H and 4-H Presentations will continue to be a major focus in FY 22/23.
4. Reestablish the FCA Agent position to hopefully provide Family and Consumer Science (FCA) Services, such as food preservation, food safety, SNAP-ED, family resource management, home economics, health and wellness (Life Long Fitness Improvement L.I.F.T.; Ski Walking and, nutrition (Meds vs Meds) and assist with Extension and Community Association Club (ECA) work in crafts and community service projects.
5. Partner with other public and private agencies and businesses for the above-mentioned programs across the county. Partner closely with Soil and Water Conservation District (SWCD); Natural Resource Conservation Service (NRCS); Farm Service Agency (FSA); Southwestern Community College – Small Business Technology Center (SCC-SBTC); Jackson County School System; local media and other agencies that work on similar focuses in agriculture, food, conservation and youth development.
6. Aid in community and rural development with special projects, including working with the Community Development Clubs (CDCs) across the county with the extension educational programming.
7. Seek extension specialists from NCSU and NC A&T Universities to help with programming efforts to help the public improve their quality of life, economically, environmentally and community in the major areas of our work.
8. Work with an Appalachian Regional Commission (ARC) Grant called "Empowering Mountain Food Systems" (EMFS) to help local farmers and food businesses with development of their agribusiness such as technical assistance and infrastructure.
9. Provide instruction with SCC's Appalachian Farm School (AFS) on agribusiness skills and farm planning.
10. Support the NCSU Extension Center for Environmental Farming Systems -- Appalachian Regional Commission Grant if awarded in 2023 to help build agribusinesses in Jackson County, which includes helping farmers to the food enterprises expand economically to help with the "Local Foods" efforts.
11. Work closely with the Jackson, Macon and Swain Cattleman's Association (JMS) on pasture and best beef management practices such as herd health and locally raised beef. Continue to help with other livestock such as poultry and small ruminants and even equine owners. Provide Beef Quality Assurance (BQA) for local producers to get the best possible price for their cattle.
12. Market Extension through Community Events such as "Free Tree Seedling Giveaways" for Arbor Day Celebration in April and Veteran's Day on November 11, 2023.

### Soil and Water Conservation

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

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

## Jackson County Government Departmental Descriptions and Goals FY 2023-2024

### Departmental Goals for FY 2023-2024:

#### Conservation Programs Assisting Landowners

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

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

#### Best Management Practices Goals:

1. **Agrichemical Containment and Mixing Facility (1)**  
Agrichemical Containment and Mixing Facility means a system of components that provide containment and a barrier to the movement of agrichemicals. The purpose of the system is to provide secondary containment to prevent degradation of surface water, groundwater, and soil from unintentional release of pesticides or fertilizers. This project was actually just now completed so it will be recorded with 2023-2024 accomplishments.
2. **Livestock exclusion (400')**  
A Livestock Exclusion System means a system of permanent fencing (board, barbed, high tensile or electric wire) installed to exclude livestock from streams and critical areas not intended for grazing to improve water quality.
3. **Agriculture Well (2)**  
A Well means constructing a drilled, driven or dug well to supply water from an underground source as part of a stream protection system.
4. **Cropland Conversion (20acres)**  
A Cropland Conversion Practice means to establish and maintain a conservation cover of grass, trees, or wildlife plantings on fields previously used for crop production to improve water quality.
5. **Livestock Watering Facilities (5)**  
A trough or tank means devices installed to provide drinking water for livestock at a stabilized location.
6. **Stream Debris Removal (100')**  
Stream Debris Removal is a Best Management Practice for removal of vegetation along the bank (clearing) and/or selective removal of snags, drifts, or other obstructions (snagging) from natural or improved channels and streams.
7. **Storm Water Management System (1)**  
A Storm Water Management System means a system of collection and diversion practices (guttering, collection boxes, diversions, etc.) to prevent unpolluted storm water from flowing across concentrated waste areas on animal operations.
8. **Heavy Use Area Protection (450ft<sup>2</sup>)**  
An Area used frequently and intensively by animals which must be stabilized by surfacing with suitable materials to improve water quality. Benefits may include reduced soil erosion, sedimentation and pollution from dissolved, particulate, and sediment-attached substances.

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

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

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

#### *Farmland Preservation*

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

1. Enroll 40 acres in the Voluntary Agriculture District (VAD).
2. Enroll 40 acres in the Enhanced Voluntary Agriculture District (EVAD).

**Jackson County Government Departmental Descriptions and Goals  
FY 2023-2024**

3. Get back on quarterly meeting schedule.
4. The District currently holds a permanent conservation easement of 112.32 farmland acres that will be spot checked yearly.

***Equipment Rental***

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

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

District Manager Goal: Obtain engineering job approval authority from the North Carolina Soil and Water Commission. Job Approval Authority (JAA) is the quality assurance process that ensures adequate consideration by competent employees in the planning, design, and installation of ALL best management practices and technical assistance implemented through the NC Soil and Water Conservation Commission (SWCC), the Soil and Water Conservation District (SWCD), Division of Soil and Water Conservation, and other conservation partners, and that the practice will perform as intended for the planned service life.

***Conservation/Environmental Education***

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

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

1. Have at least 10 students participate in Camp WILD.
2. Incorporate more STEM related activities into Camp WILD.

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

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

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

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

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

1. Offer all 5 contests to children residing in Jackson County in grades 3-9 (poster, essay, public speaking, computer designed poster, PowerPoint contests).
2. Offer lessons/activities focused on the contest theme to help teachers meet one or more Essential Standards.
3. Submit at least one poster, essay and PowerPoint to the Area Competition.

***Education***

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

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

**Cultural and Recreation**

**Recreation and Parks**

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

**Departmental Goals for FY 2023-2024:**

1. Planning
  - a. PED plan implementations



**Jackson County Government Departmental Descriptions and Goals  
FY 2023-2024**

- b. Continued funding for the CPR funding
  - c. New 10 year Parks and Recreation Masterplan
  - d. Plan for additional staff for the New Aquatics Center
  - e. Create Masterplan for Ralph J Andrews Campground
  - f. Add Addition to Cashiers Recreation Center
  - g. Increase membership by 5% at both Recreation Centers
  - h. Locate areas for potential park expansion at Cashiers Recreation Complex
2. Projects
- a. Upgrade all Ballfield lights to LED lights (FV, MWP)
  - b. Tie nature trail at Mark Watson to 1<sup>st</sup> Avenue to Savannah Drive
  - c. CURVE Project
  - d. Start Whittier/Qualla Park Construction
  - e. Start Cashiers Splash Pad Construction
  - f. Complete Webster Community Park
  - g. Finish sidewalk project at Cashiers Complex
  - h. Summit Charter connector trail in Cashiers construction documents
3. Programming Staff
- a. More Staff Development opportunities (Team building events)
  - b. Monthly Staff Meeting/development w/ both centers
  - c. Continuity between both Centers
  - d. Partner more with WCU Parks and Recreation Department
  - e. Planning for additional full time staff (Wellness coord) at Cashiers Recreation Center
4. Maintenance
- a. To continue work closely with Public works department on upgrading safety and quality inspections. (Facility Dude)
  - b. Continue standards and checklists
  - c. Work more closely with Board of Education Maintenance Department at Fairview and Webster fields
  - d. Open line of communicate with other Departments
  - e. Implement a plan for future repair/replacements of aging and other buildings needs such as cedar shakes at Cashiers Rec Center



## REVALUATION 2025 BUDGET PLAN

Pursuant to G.S. 153A-150, I hereby submit to the Board of Commissioners of Jackson County the budget plan for the reappraisal of real property as required by G.S. 105-286. The reappraisal cycle has been scheduled for four years. The reappraisal of real property will become effective July 1, 2025.

The Revaluation staff currently consists of three Appraiser I positions, one Appraiser II position and one Assistant Tax Assessor-Real Property position.

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

The estimated total reappraisal cost is \$1,402,000. The estimated number of parcels is 44,000. The estimated cost per parcel is \$31.86.

The amount of the budget reserve shall be **\$1,402,000**. I am proposing that \$350,500 be budgeted for the fiscal year of 2023-2024. The remainder of the reserve shall be appropriated each year of the reappraisal.

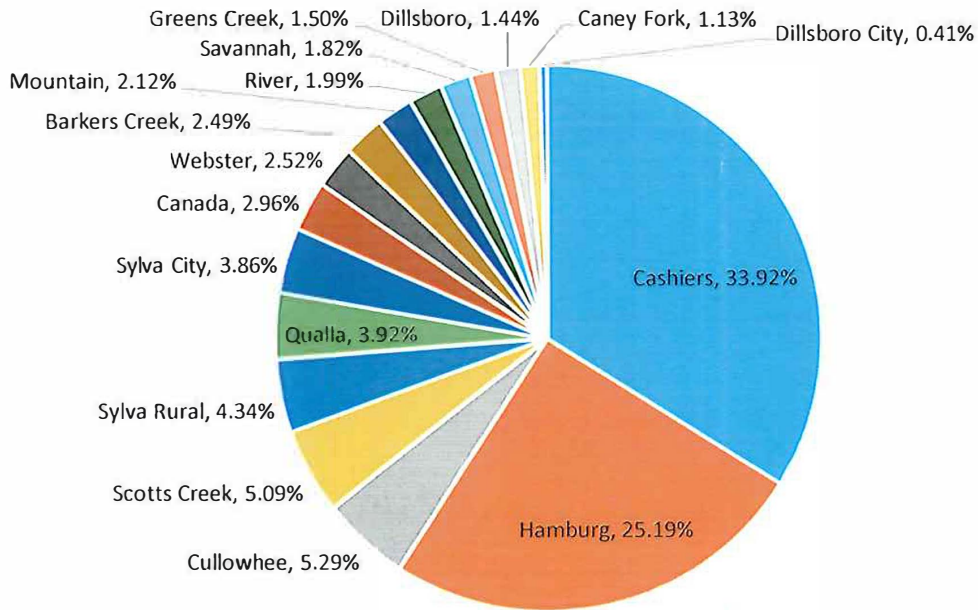
### Schedule of Budgeted Reserve:

|               |                    |
|---------------|--------------------|
| FY 2021-2022  | \$ 350,500         |
| FY 2022-2023  | \$ 350,500         |
| FY 2023-2024  | \$ 350,500         |
| FY 2024-2025  | \$ 350,500         |
| <b>TOTAL:</b> | <b>\$1,402,000</b> |

**JACKSON COUNTY REAL PROPERTY BY TOWNSHIP**  
**Exempt Property Not Included**

Values as of 12/31/22  
 11,214,900,831

| Township       | Value           | % of Value   |
|----------------|-----------------|--------------|
| Cashiers       | \$3,804,175,331 | 33.92%       |
| Hamburg        | \$2,824,902,890 | 25.19%       |
| Cullowhee      | \$593,713,620   | 5.29%        |
| Scotts Creek   | \$570,842,910   | 5.09%        |
| Sylva Rural    | \$486,883,821   | 4.34%        |
| Qualla         | \$439,647,620   | 3.92%        |
| Sylva City     | \$433,019,540   | 3.86%        |
| Canada         | \$332,130,630   | 2.96%        |
| Webster        | \$282,458,330   | 2.52%        |
| Barkers Creek  | \$278,736,180   | 2.49%        |
| Mountain       | \$238,253,220   | 2.12%        |
| River          | \$223,456,860   | 1.99%        |
| Savannah       | \$203,778,510   | 1.82%        |
| Greens Creek   | \$167,679,069   | 1.50%        |
| Dillsboro      | \$161,944,550   | 1.44%        |
| Caney Fork     | \$127,152,750   | 1.13%        |
| Dillsboro City | \$46,125,000    | <u>0.41%</u> |
|                | 11,214,900,831  | 100.00%      |





**JACKSON COUNTY  
TOP 25 TAXPAYERS FOR 2022**

|    | NAME                                | AMOUNT          | REAL VALUE        | PERSONAL VALUE    | NUMBER OF<br>BILLS |
|----|-------------------------------------|-----------------|-------------------|-------------------|--------------------|
| 1  | DUKE ENERGY CAROLINAS LLC           | 979,357.58      | 0                 | 302,426,229       | 7                  |
| 2  | DLP HARRIS REGIONAL HOSPITAL        | 125,482.04      | 32,988,700        | 0                 | 12                 |
| 3  | BOTO NC PROPERTIES LLC              | 111,468.26      | 29,121,910        | 0                 | 129                |
| 4  | TRI NORTON DEVELOPMENT LLC          | 93,157.26       | 22,387,460        | 0                 | 12                 |
| 5  | WP RIVERWALK ST WCNC OWNER LLC      | 92,792.77       | 24,419,150        | 0                 | 1                  |
| 6  | CLUB LODGES AT TRILLIUM LLC         | 91,187.80       | 20,197,300        | 0                 | 69                 |
| 7  | SILVER RUN RESERVE LLC              | 90,807.94       | 22,065,690        | 0                 | 16                 |
| 8  | MOUNTAINTOP GOLF AND LAKE CLUB      | 78,772.75       | 19,181,420        | 0                 | 13                 |
| 9  | ZP NO 342 LLC                       | 73,921.73       | 13,581,770        | 0                 | 2                  |
| 10 | FAIRWAY FOREST TOWNHOUSE ASSN INC   | 73,668.78       | 14,635,670        | 0                 | 116                |
| 11 | CATAMOUNT PEAK PHASE I LLC          | 73,659.58       | 19,384,100        | 0                 | 2                  |
| 12 | CHINQUAPIN LLC                      | 72,344.47       | 17,332,790        | 0                 | 52                 |
| 13 | COUNTRY CLUB OF SAPPHIRE VALLEY INC | 66,708.20       | 14,225,130        | 1,840,282         | 3                  |
| 14 | WCU STUDENT HOUSING LLC             | 63,078.92       | 14,544,190        | 0                 | 1                  |
| 15 | 808 WEST LLC                        | 62,345.61       | 16,406,740        | 0                 | 1                  |
| 16 | TRILLIUM LINKS & VILLAGE LLC        | 61,921.31       | 14,952,200        | 0                 | 29                 |
| 17 | HIGH HAMPTON RESORT LLC             | 60,859.22       | 14,564,050        | 0                 | 5                  |
| 18 | HIGH HAMPTON INN LLC                | 59,370.88       | 14,143,350        | 0                 | 7                  |
| 19 | HIGH HAMPTON LAND LLC               | 59,338.93       | 14,459,920        | 0                 | 31                 |
| 20 | SARA, RICHARD A ETAL                | 59,331.41       | 15,613,530        | 0                 | 3                  |
| 21 | FOXHUNT TOWNHOUSE POA INC           | 58,595.25       | 12,480,500        | 0                 | 66                 |
| 22 | ADE 806 LLC                         | 58,460.49       | 15,384,340        | 0                 | 3                  |
| 23 | CASHIERS CANOE CLUB DEVELOPMENT     | 57,497.85       | 13,720,530        | 0                 | 30                 |
| 24 | DLP HARRIS REGIONAL HOSP LLC        | 57,276.26       | 0                 | 15,072,701        | 1                  |
| 25 | COW ROCK MOUNTAIN INC               | 57,064.67       | 13,938,610        | 0                 | 19                 |
|    |                                     | \$ 2,738,469.96 | \$ 409,729,050.00 | \$ 319,339,212.00 | 630                |



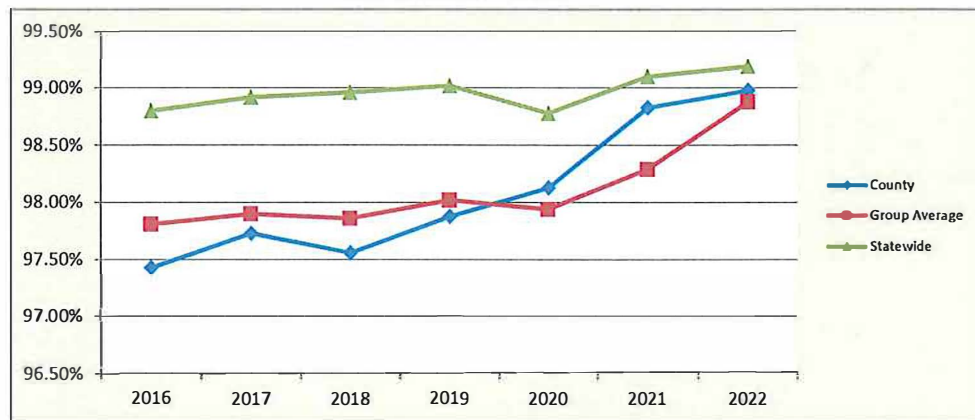
## MAJOR REVENUE SOURCES

### Ad Valorem Tax Revenue

|                | Values                  | Revenue Amount       |
|----------------|-------------------------|----------------------|
| Ad Valorem Tax | 11,654,414,686          | 43,817,336           |
| Motor Vehicles | 522,444,382             | 1,758,286            |
|                | <u>\$12,176,859,068</u> | <u>\$ 45,575,622</u> |

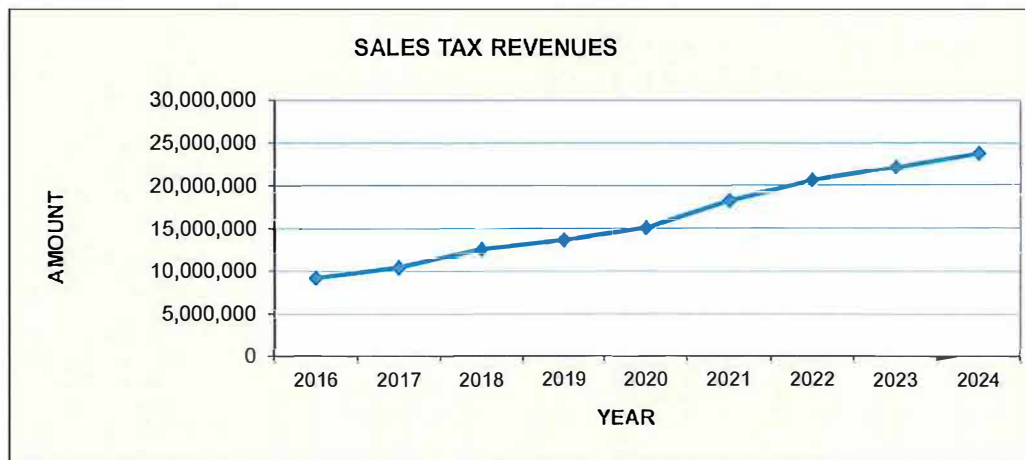
Property values for Ad Valorem taxes have increased due to growth. The values are estimated at \$12,176,859,068. The tax rate is proposed to remain at \$0.38 per \$100.00. The budget estimate is calculated on the tax collection rate of 98.94% for property and 99.91% for motor vehicles.

### TAX COLLECTION RATES



|               | 2016   | 2017   | 2018   | 2019   | 2020   | 2021   | 2022   |
|---------------|--------|--------|--------|--------|--------|--------|--------|
| County        | 97.43% | 97.73% | 97.56% | 97.88% | 98.13% | 98.83% | 98.98% |
| Group Average | 97.81% | 97.90% | 97.86% | 98.02% | 97.94% | 98.29% | 98.88% |
| Statewide     | 98.80% | 98.92% | 98.96% | 99.02% | 98.78% | 99.10% | 99.19% |

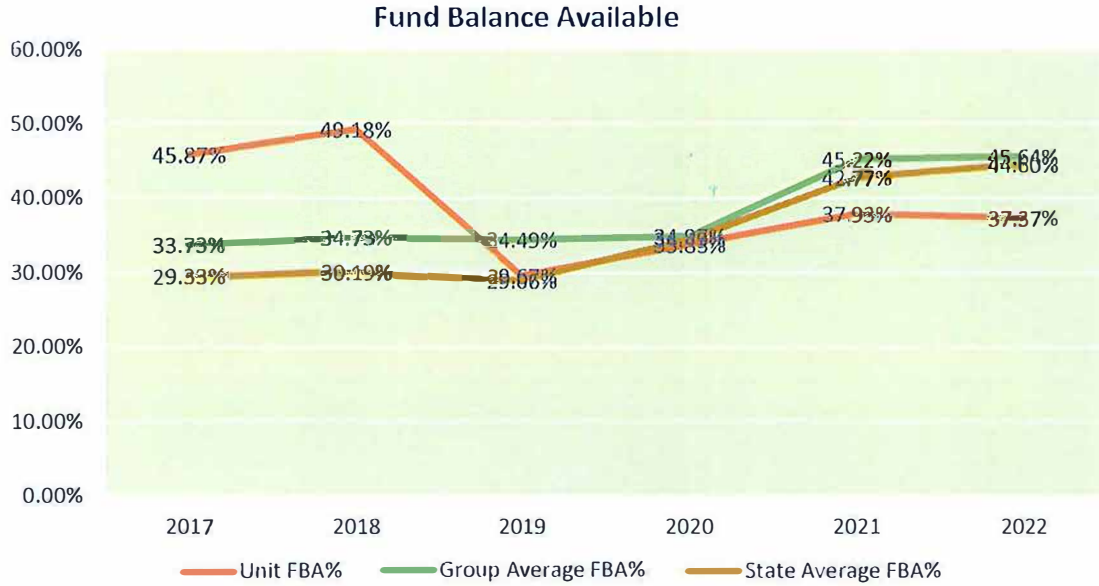
Jackson County  
Population Group: 25,000 - 49,999



A 12.74% increase over the 2022 actual and a 7.5% increase over the 2023 estimate has been included for the sales tax revenue. Article 46 sales tax was implemented September 1, 2016. All proceeds of Article 46 will be used for Education.



## Analysis of Available Fund Balance: General Fund



|                    | 2017   | 2018   | 2019   | 2020   | 2021   | 2022   |
|--------------------|--------|--------|--------|--------|--------|--------|
| Unit FBA%          | 45.87% | 49.18% | 29.67% | 33.83% | 37.93% | 37.37% |
| Group Average FBA% | 33.73% | 34.73% | 34.49% | 34.97% | 45.22% | 45.64% |
| State Average FBA% | 29.33% | 30.19% | 29.06% | 34.49% | 42.77% | 44.60% |

No fund balance appropriation is included in the FY 2023-2024 Budget Proposal.

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

An appropriation of \$7,600,000 was made in FY 2019 for the Health Department Project.

The state wide average for fund balances in counties is 44.60%. The population group average increases to 45.64%. The fund balance for Jackson County at June 30, 2022 was 37.37%.

Population Group: 25,000 to 49,999





**JACKSON COUNTY OUTSTANDING DEBT  
AS OF JUNE 30, 2023**

| Date Incurred                               | DOLP     | Interest Rate | Purpose   | Amount                         |
|---|----------|---------------|---|--------------------------------|
| <b>LEASE-PURCHASE AGREEMENTS</b>            |          |               |   |                                |
| 12/20/2007                                  | 12/20/22 | 2.19%         | FV Kindergarten, Cashiers/Webster Sitework      | -                              |
| 12/11/2008                                  | 12/11/23 | 2.27%         | Department on Aging Facility                    | 139,033.43                     |
| 7/16/2009                                   | 7/16/24  | 2.49%         | Jackson Library, SCC                            | 1,029,544.69                   |
| 10/25/2012                                  | 10/25/27 | 2.79%         | SMH Gym, Fine Arts, & Blue Ridge Locker Room    | 3,000,000.07                   |
| 3/30/2017                                   | 3/30/32  | 0.00%         | School Improvements-QZAB                        | 5,400,000.00                   |
| 1/31/2019                                   | 2/1/34   | 3.81%         | SCC Health Services Building                    | 8,000,000.00                   |
|   |          |               |   | <u>\$ 17,568,578.19</u>        |
| <b>GENERAL OBLIGATION BONDS</b>             |          |               |   |                                |
| 6/16/2022                                   | 6/1/37   | 3.228%        | Indoor Pool Facility                            | <u>\$ 18,666,000.00</u>        |
|   |          |               |   | <u><b>\$ 36,234,578.19</b></u> |
| <br><b>FY 2023-2024 Proposed Financing:</b> |          |               |   |                                |
|   |          |               | <i>None Proposed</i>                            | <u>\$ -</u>                    |
|   |          |               | <b>Total Debt including Proposed Financing:</b> | <u><b>\$ 36,234,578.19</b></u> |

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

*The ad valorem tax value is \$12,176,859,068. The outstanding debt is \$36,234,578.12.*

*The legal debt margin for FY 2023-2024 is \$937,914,147.32*



JACKSON COUNTY DEBT/LEASE PAYMENTS

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|  | FY 24                  |                        | FY 25                  |                        | FY 26                  |                        | FY 27                  |                        | FY 28                  |                        |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|  | Principal              | Interest               | Principal              | Interest               | Principal              | Interest               | Principal              | Interest               | Principal              | Interest               |
| <b>GENERAL FUND</b>                      |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Aging Facility                           | 139,033.43             | 1,578.03               |                        |                        |                        |                        |                        |                        |                        |                        |
| Jackson Library/SCC                      | 686,363.06             | 21,363.05              | 343,181.63             | 4,272.64               |                        |                        |                        |                        |                        |                        |
| Indoor Pool Facility                     | 1,334,000.00           | 602,538.00             | 1,334,000.00           | 559,477.00             | 1,334,000.00           | 516,415.00             | 1,334,000.00           | 473,354.00             | 1,333,000.00           | 430,292.00             |
| QZAB-School Maintenance                  | 600,000.00             | -                      | 600,000.00             | -                      | 600,000.00             | -                      | 600,000.00             | -                      | 600,000.00             | -                      |
| SMH Gym, Performing Arts, BR             | 666,666.66             | 79,050.00              | 666,666.66             | 60,450.00              | 666,666.66             | 41,850.00              | 666,666.66             | 23,250.00              | 333,333.43             | 4,650.00               |
| SCC Health Science Building              | 500,000.00             | 300,037.50             | 500,000.00             | 280,987.50             | 500,000.00             | 261,937.50             | 500,000.00             | 242,887.50             | 500,000.00             | 223,837.50             |
| <b>TOTAL GENERAL DEBT:</b>               | <b>\$3,926,063.15</b>  | <b>\$ 1,004,566.58</b> | <b>\$3,443,848.29</b>  | <b>\$ 905,187.14</b>   | <b>\$3,100,666.66</b>  | <b>\$ 820,202.50</b>   | <b>\$ 3,100,666.66</b> | <b>\$ 739,491.50</b>   | <b>\$ 2,766,333.43</b> | <b>\$ 658,779.50</b>   |
| <b>GENERAL PRINCIPAL &amp; INTEREST:</b> | <b>\$ 4,930,629.73</b> |                        | <b>\$ 4,349,035.43</b> |                        | <b>\$ 3,920,869.16</b> |                        | <b>\$ 3,840,158.16</b> |                        | <b>\$ 3,425,112.93</b> |                        |
| <b>SOLID WASTE FUND</b>                  |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Solid Waste Facility                     | 234,600.62             | 6,950.04               | 117,300.22             | 1,390.01               | -                      | -                      | -                      | -                      | -                      | -                      |
| <b>TOTAL SOLID WASTE</b>                 | <b>\$ 234,600.62</b>   | <b>\$ 6,950.04</b>     | <b>\$ 117,300.22</b>   | <b>\$ 1,390.01</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>TOTAL PRINCIPAL &amp; INTEREST:</b>   | <b>\$4,160,663.77</b>  | <b>\$ 1,011,516.62</b> | <b>\$3,561,148.51</b>  | <b>\$ 906,577.15</b>   | <b>\$3,100,666.66</b>  | <b>\$ 820,202.50</b>   | <b>\$ 3,100,666.66</b> | <b>\$ 739,491.50</b>   | <b>\$ 2,766,333.43</b> | <b>\$ 658,779.50</b>   |
| <b>ANNUAL PAYMENTS</b>                   |                        | <b>\$ 5,172,180.39</b> |                        | <b>\$ 4,467,725.66</b> |                        | <b>\$ 3,920,869.16</b> |                        | <b>\$ 3,840,158.16</b> |                        | <b>\$ 3,425,112.93</b> |

| FY 2024-2028 GENERAL FUND |                         |
|---------------------------|-------------------------|
| Principal                 | 16,337,578.19           |
| Interest                  | 4,128,227.22            |
| <b>Total:</b>             | <b>\$ 20,465,805.41</b> |

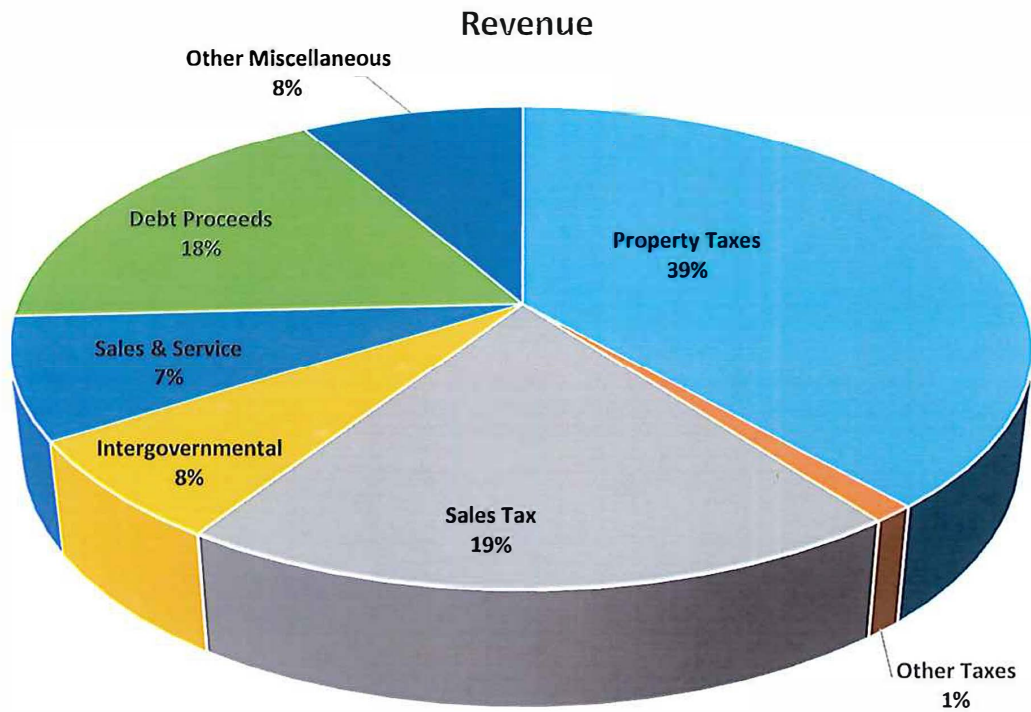
| FY 2024-2028 SOLID WASTE |                      |
|--------------------------|----------------------|
| Principal                | 351,900.84           |
| Interest                 | 8,340.05             |
| <b>Total:</b>            | <b>\$ 360,240.89</b> |





## JACKSON COUNTY ANALYSIS OF REVENUE FOR FISCAL 2022

| Category            | 2022 Revenues<br>by Source | Per Capita<br>Revenues by<br>Source |
|---------------------|----------------------------|-------------------------------------|
| Property Taxes      | 43,875,142                 | 1,030                               |
| Other Taxes         | 1,310,720                  | 31                                  |
| Sales Tax           | 22,192,455                 | 521                                 |
| Sales & Service     | 7,764,467                  | 182                                 |
| Intergovernmental   | 9,291,355                  | 218                                 |
| Debt Proceeds       | 20,000,000                 | 469                                 |
| Other Miscellaneous | 9,471,647                  | 222                                 |
| <b>Total</b>        | <b>\$ 113,905,786</b>      | <b>\$ 2,673</b>                     |



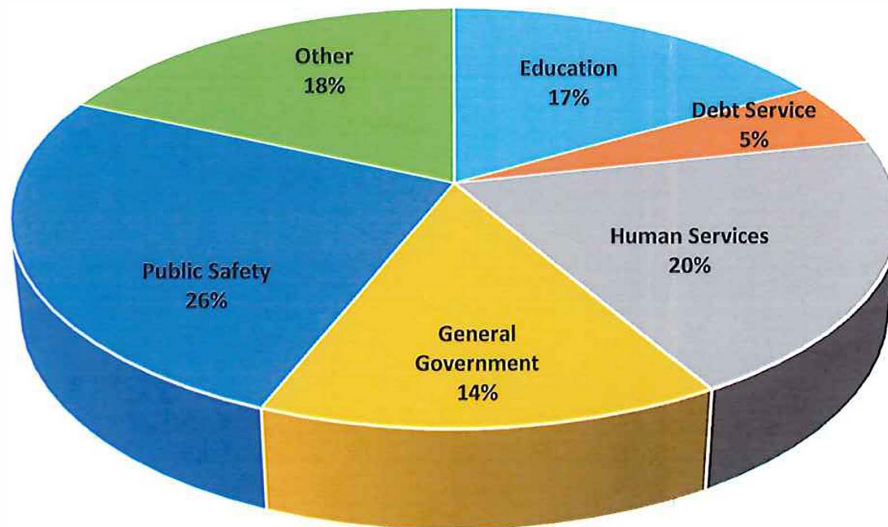
**Population Group: 25,000 to 49,999**



## JACKSON COUNTY ANALYSIS EXPENDITURE BY FUNCTION FOR FISCAL 2022

| Category           | 2022<br>Expenditure by<br>Function | Per Capita<br>Expenditures<br>by Function |
|--------------------|------------------------------------|---|
| Education          | 14,608,284                         | 343                                       |
| Debt Service       | 4,311,206                          | 101                                       |
| Human Services     | 17,439,328                         | 409                                       |
| General Government | 12,643,826                         | 297                                       |
| Public Safety      | 22,433,713                         | 526                                       |
| Other              | 15,923,208                         | 374                                       |
| <b>Total</b>       | <b>\$ 87,359,565</b>               | <b>\$ 2,050</b>                           |

Expenditure by Function



Population Group: 25,000 to 49,999

**JACKSON COUNTY POSITIONS BY FUNCTION OF GOVERNMENT**

|                                       | FY 15        | FY 16        | FY 17        | FY 18        | FY 19        | FY 20        | FY 21        | FY 22        | FY 23        | FY 24        |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>GENERAL GOVERNMENT</b>             |              |              |              |              |              |              |              |              |              |              |
| Governing Body                        | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          |
| Administration                        | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          |
| Human Resources                       | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| Finance                               | 7.5          | 7.5          | 7.5          | 8.0          | 8.0          | 8.0          | 8.0          | 8.0          | 8.0          | 8.0          |
| Tax Collections                       | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          |
| Tax Administration                    | 9.5          | 9.5          | 9.5          | 9.5          | 9.5          | 9.5          | 9.5          | 8.0          | 8.0          | 8.0          |
| GIS/Mapping                           | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 1.0          | 1.0          |
| Revaluation                           | 3.5          | 3.5          | 3.5          | 3.5          | 3.5          | 3.5          | 3.5          | 5.0          | 5.0          | 5.0          |
| Legal                                 | 0.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Elections                             | 3.0          | 3.0          | 3.7          | 3.7          | 3.7          | 3.0          | 4.0          | 4.0          | 4.0          | 4.0          |
| Register of Deeds                     | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          |
| Computer & Information                | 6.0          | 6.0          | 6.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          |
| Public Works-Adm                      | 0.5          | 0.5          | 0.5          | 0.5          | 0.5          | 0.5          | 0.5          | 0.5          | 0.5          | 0.5          |
| Public Works-Central Garage           | 2.0          | 2.0          | 3.0          | 3            | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          |
| Public Works-Maintenance              | 7.5          | 8.5          | 8.8          | 8.8          | 8.8          | 9.5          | 10.0         | 10.0         | 10.0         | 10.0         |
| Public Works-Housekeeping Division    | 19.8         | 20.8         | 20.8         | 20.3         | 21.3         | 21.3         | 21.3         | 21.3         | 21.3         | 22.3         |
| Public Works-Grounds Division         | 14.8         | 14.8         | 14.8         | 14.8         | 14.8         | 16.5         | 16.5         | 17.5         | 17.5         | 18.5         |
| <b>TOTAL GENERAL GOVERNMENT</b>       | <b>95.1</b>  | <b>98.1</b>  | <b>100.1</b> | <b>99.05</b> | <b>100.1</b> | <b>101.8</b> | <b>103.3</b> | <b>104.3</b> | <b>103.3</b> | <b>105.3</b> |
| <b>PUBLIC SAFETY</b>                  |              |              |              |              |              |              |              |              |              |              |
| Sheriff                               | 50.8         | 53.0         | 53.0         | 53.0         | 60.0         | 61.0         | 61.0         | 61.0         | 61.0         | 67.0         |
| Jail                                  | 24.0         | 24.0         | 24.0         | 24.0         | 24.0         | 24.0         | 24.0         | 24.0         | 24.0         | 25.0         |
| Emergency Management                  | 14.5         | 14.5         | 14.5         | 14.5         | 14.5         | 14.5         | 14.5         | 17.0         | 17.0         | 17.5         |
| Fire                                  | 6.0          | 6.0          | 6.0          | 6.0          | 6.0          | 6.0          | 6.0          | 10.0         | 8.0          | 8.0          |
| Rescue                                | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 2.0          | 2.0          | 2.0          |
| Emergency Telephone                   | 2.5          | 2.5          | 2.5          | 2.5          | 2.5          | 2.5          | 2.5          | 0.0          | 0.0          | 0.0          |
| Code Enforcement                      | 18.0         | 18.0         | 18.0         | 18.0         | 18.0         | 18.0         | 19.0         | 17.0         | 17.0         | 17.0         |
| <b>TOTAL PUBLIC SAFETY</b>            | <b>115.8</b> | <b>118.0</b> | <b>118.0</b> | <b>118.0</b> | <b>125.0</b> | <b>126.0</b> | <b>127.0</b> | <b>131.0</b> | <b>129.0</b> | <b>136.5</b> |
| <b>TRANSPORTATION</b>                 |              |              |              |              |              |              |              |              |              |              |
| Administration                        | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| Operating Expense                     | 7.0          | 7.0          | 7.0          | 8.5          | 8.6          | 7.5          | 7.5          | 7.5          | 6.6          | 6.6          |
| <b>TOTAL TRANSPORTATION</b>           | <b>9.0</b>   | <b>9.0</b>   | <b>9.0</b>   | <b>10.5</b>  | <b>10.6</b>  | <b>9.5</b>   | <b>9.5</b>   | <b>9.5</b>   | <b>8.6</b>   | <b>8.6</b>   |
| <b>ECONOMIC &amp; PHY DEVELOPMENT</b> |              |              |              |              |              |              |              |              |              |              |
| Planning                              | 2.5          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          |
| Economic Development                  | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Conservation                          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| <b>TOTAL ECONOMIC &amp; PHY DEV</b>   | <b>5.5</b>   | <b>7.0</b>   | <b>7.0</b>   | <b>7.0</b>   | <b>7.0</b>   | <b>7.0</b>   | <b>7.0</b>   | <b>7.0</b>   | <b>7.0</b>   | <b>7.0</b>   |
| <b>ENVIRONMENTAL PROTECTION</b>       |              |              |              |              |              |              |              |              |              |              |
| Solid Waste                           | 7.3          | 7.3          | 7.3          | 7.3          | 8.3          | 8.9          | 9.1          | 8.9          | 8.9          | 8.9          |
| Green Energy                          | 1.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.5          | 2.5          | 2.5          | 2.5          | 3.0          |
| <b>TOTAL ENVIRONMENTAL PROTECTION</b> | <b>8.3</b>   | <b>9.3</b>   | <b>9.3</b>   | <b>9.3</b>   | <b>10.3</b>  | <b>11.4</b>  | <b>11.6</b>  | <b>11.4</b>  | <b>11.4</b>  | <b>11.9</b>  |
| <b>HUMAN SERVICES</b>                 |              |              |              |              |              |              |              |              |              |              |
| Health                                | 55.0         | 55.8         | 56.3         | 55.6         | 57.5         | 57.5         | 58.5         | 60.9         | 59.6         | 59.7         |
| Social Services                       | 62.0         | 62.5         | 66.7         | 65.5         | 68.2         | 68.2         | 68.2         | 68.2         | 68.2         | 70.2         |
| Indian Reservation                    | 6.0          | 6.0          | 4.0          | 2.0          | 1.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| Dept on Aging                         | 12.8         | 13.0         | 14.3         | 14.4         | 14.5         | 15.5         | 15.5         | 15.5         | 15.5         | 15.5         |
| Veterans                              | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| <b>TOTAL HUMAN SERVICES</b>           | <b>137.8</b> | <b>139.3</b> | <b>143.2</b> | <b>139.4</b> | <b>143.1</b> | <b>145.1</b> | <b>146.1</b> | <b>148.5</b> | <b>147.3</b> | <b>149.4</b> |
| <b>CULTURAL/RECREATION</b>            |              |              |              |              |              |              |              |              |              |              |
| Cashiers Recreation Center            | 4.0          | 4.0          | 4.0          | 4.0          | 5            | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          |
| Recreation                            | 11.8         | 11.8         | 11.8         | 11.6         | 11.6         | 12.4         | 12.4         | 12.4         | 12.4         | 15.9         |
| <b>TOTAL CULTURAL/RECREATION</b>      | <b>15.8</b>  | <b>15.8</b>  | <b>15.8</b>  | <b>15.6</b>  | <b>16.6</b>  | <b>17.4</b>  | <b>17.4</b>  | <b>17.4</b>  | <b>17.4</b>  | <b>20.9</b>  |
| <b>TOTAL EMPLOYEES:</b>               | <b>387.2</b> | <b>396.5</b> | <b>402.4</b> | <b>398.9</b> | <b>412.7</b> | <b>418.3</b> | <b>421.9</b> | <b>429.2</b> | <b>423.9</b> | <b>439.5</b> |



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|  |                       |
|--|-----------------------|
|  | <h1>GENERAL FUND</h1> |
|--|-----------------------|



## GENERAL FUND BUDGET SUMMARY FY 2023-2024 APPROVED BUDGET

### GENERAL GOVERNMENT

|                       |    |           |
|-----------------------|----|-----------|
| Governing Body        | \$ | 372,278   |
| Administration        |    | 399,844   |
| Human Resources       |    | 257,911   |
| Finance               |    | 887,044   |
| Tax Collections       |    | 380,815   |
| Tax Administration    |    | 875,596   |
| GIS/Mapping           |    | 99,416    |
| Legal                 |    | 355,712   |
| Court Facilities      |    | 55,590    |
| Elections             |    | 694,489   |
| Register of Deeds     |    | 561,259   |
| Central Services      |    | 197,000   |
| Computer Services     |    | 1,242,133 |
| Public Works          |    | 8,005,422 |
| Professional Services |    | 55,000    |

|                                 |           |                          |
|---------------------------------|-----------|--------------------------|
| <b>TOTAL GENERAL GOVERNMENT</b> | <b>\$</b> | <b><u>14,439,509</u></b> |
|---------------------------------|-----------|--------------------------|

### PUBLIC SAFETY

|                        |    |           |
|------------------------|----|-----------|
| Sheriff                | \$ | 7,624,232 |
| Jail                   |    | 2,808,219 |
| Sheriff Grants         |    | 327,805   |
| Emergency Management   |    | 1,668,711 |
| Fire                   |    | 3,722,600 |
| Code Enforcement       |    | 1,793,250 |
| Ambulance/Rescue Squad |    | 4,221,958 |

|                            |           |                          |
|----------------------------|-----------|--------------------------|
| <b>TOTAL PUBLIC SAFETY</b> | <b>\$</b> | <b><u>22,166,775</u></b> |
|----------------------------|-----------|--------------------------|

### TRANSPORTATION

|   |    |         |
|---|----|---------|
| Transportation-Administration             | \$ | 236,582 |
| Transportation-Operations                 |    | 648,024 |
| Transportation-Capital                    |    | 148,384 |
| Transportation-Elderly Disabilities Grant |    | 75,000  |
| Airport                                   |    | 31,000  |

|                             |           |                         |
|-----------------------------|-----------|-------------------------|
| <b>TOTAL TRANSPORTATION</b> | <b>\$</b> | <b><u>1,138,990</u></b> |
|-----------------------------|-----------|-------------------------|

### ENVIRONMENTAL PROTECTION

|          |    |        |
|----------|----|--------|
| Forestry | \$ | 99,656 |
|----------|----|--------|

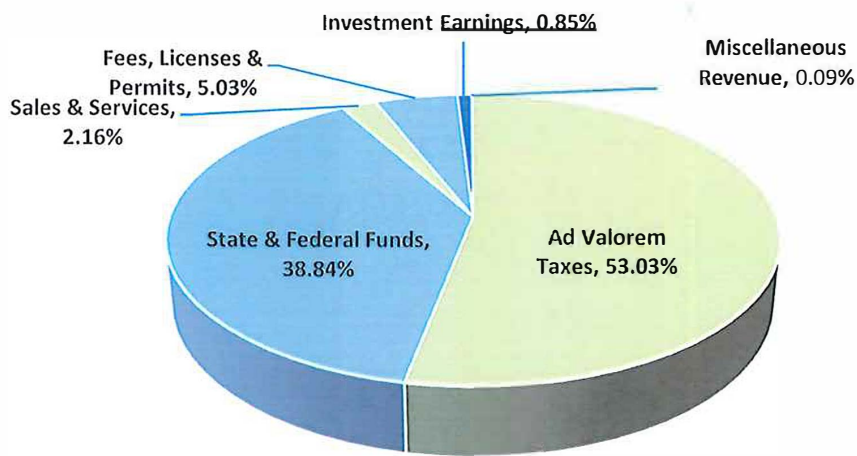
|                                       |           |                      |
|---------------------------------------|-----------|----------------------|
| <b>TOTAL ENVIRONMENTAL PROTECTION</b> | <b>\$</b> | <b><u>99,656</u></b> |
|---------------------------------------|-----------|----------------------|

|  |                      |
|--|----------------------|
| <b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b> |                      |
| Planning                                   | \$ 448,690           |
| Community Development                      | 190,707              |
| Cooperative Extension                      | 240,530              |
| Conservation                               | 232,888              |
| <b>TOTAL ECON. &amp; PHYSICAL DEV.</b>     | <b>\$ 1,112,815</b>  |
| <br>                                       |                      |
| <b>HUMAN SERVICES</b>                      |                      |
| Health Services                            | 6,121,612            |
| Vaya Health                                | 123,081              |
| Alcohol                                    | 5,946                |
| Social Services-Administration             | 6,847,835            |
| Social Services-Other Services             | 2,020,410            |
| Indian Reservation                         | 263,261              |
| Department on Aging                        | 889,832              |
| Emergency Food & Shelter                   | 11,871               |
| Congregate & Home Delivered Meals          | 523,544              |
| Adult Day Care                             | 138,747              |
| Senior Center                              | 18,500               |
| Veteran's Service                          | 162,317              |
| Youth Services                             | 195,969              |
| Senior Citizens Services                   | 26,000               |
| Other Human Services                       | 363,499              |
| <b>TOTAL HUMAN SERVICES</b>                | <b>\$ 17,712,424</b> |
| <br>                                       |                      |
| <b>EDUCATION</b>                           |                      |
| Public Schools                             | \$ 11,003,313        |
| Community College                          | 2,840,607            |
| <b>TOTAL EDUCATION</b>                     | <b>\$ 13,843,920</b> |
| <br>                                       |                      |
| <b>CULTURAL/RECREATION</b>                 |                      |
| Library                                    | \$ 1,443,101         |
| Recreation                                 | 1,419,359            |
| Swimming Pool                              | 144,684              |
| Recreation Center                          | 390,389              |
| Cashiers Recreation Center                 | 500,202              |
| Cashiers Recreation Center                 | 412,488              |
| Aquatics Center                            | 105,239              |
| Arts                                       | 10,000               |
| <b>TOTAL CULTURAL/RECREATION</b>           | <b>\$ 4,425,462</b>  |
| <br>                                       |                      |
| <b>TRANSFERS TO OTHER FUNDS</b>            | <b>\$ 11,651,218</b> |
| <br>                                       |                      |
| <b>OTHER</b>                               |                      |
| Contingency                                | \$ 1,515,659         |
| <b>TOTAL OTHER</b>                         | <b>\$ 1,515,659</b>  |
| <br>                                       |                      |
| <b>TOTAL GENERAL FUND EXPENSES:</b>        | <b>\$ 88,106,428</b> |

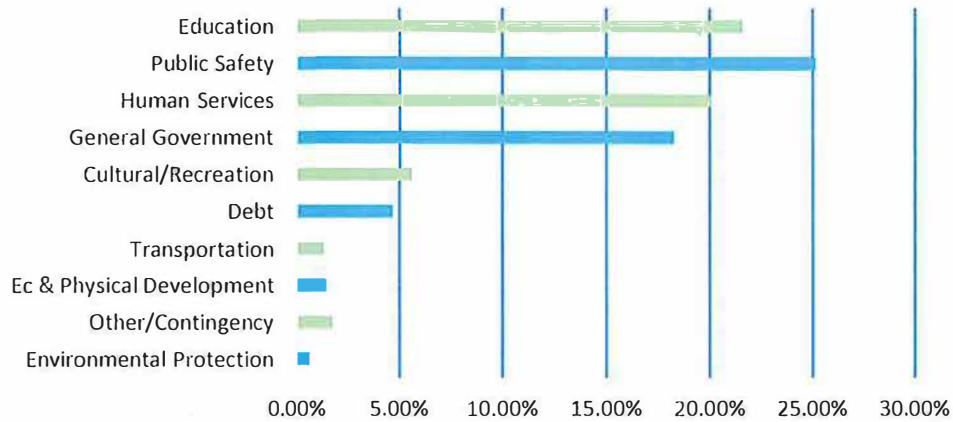


## General Fund Budget Highlights

### Where the Money Comes From



### Where the Money Goes







JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                             | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|-------------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>PRIOR YEAR TAXES</b>             |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3181-110-71                      | TAXES-AD VALOREM - PRIOR YEA | 900,000.00                       | 700,000.00                             | 439,670.51                 | 260,329.49                          | 500,000.00                            | 500,000.00                      | 500,000.00                      | -28.57%                     |
| 11-3181-110-72                      | TAXES-MOTOR VEHICLES-PRIOR Y | 250.00                           | 500.00                                 | 125.32                     | 374.68                              | 100.00                                | 100.00                          | 100.00                          | -80.00%                     |
| <b>TOTAL PRIOR YEAR TAXES</b>       |                              | \$ 900,250.00                    | \$ 700,500.00                          | \$ 439,795.83              | \$ 260,704.17                       | \$ 500,100.00                         | \$ 500,100.00                   | \$ 500,100.00                   | -28.61%                     |
| <b>ADVALOREM TAXES</b>              |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3182-110-00                      | TAXES-ADVALOREM              | 39,282,461.00                    | 42,432,295.00                          | 42,760,860.40              | (328,565.40)                        | 43,817,336.00                         | 43,817,336.00                   | 43,817,336.00                   | 3.26%                       |
| 11-3182-110-01                      | TAXES-MOTOR VEHICLES         | 200.00                           | 500.00                                 | -                          | 500.00                              | 100.00                                | 100.00                          | 100.00                          | -80.00%                     |
| 11-3182-110-02                      | TAXES-VEHICLE RENTAL         | 24,000.00                        | 24,000.00                              | 13,253.65                  | 10,746.35                           | 24,000.00                             | 24,000.00                       | 24,000.00                       | 0.00%                       |
| 11-3182-110-03                      | NCVTS-VEHICLE TAX            | 1,469,243.00                     | 1,758,286.00                           | 1,366,099.62               | 392,186.38                          | 1,983,502.00                          | 1,983,502.00                    | 1,983,502.00                    | 12.81%                      |
| 11-3182-175-00                      | ADVALOREM PENALTIES AND INTE | 375,000.00                       | 375,000.00                             | 370,312.28                 | 4,687.72                            | 325,000.00                            | 375,000.00                      | 375,000.00                      | 0.00%                       |
| 11-3182-175-01                      | NCVTS-INTEREST               | 7,200.00                         | 10,000.00                              | 11,903.11                  | (1,903.11)                          | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-3182-310-00                      | TAXES-COLLECTION FEES        | 5,500.00                         | 9,500.00                               | 8,045.55                   | 1,454.45                            | 9,500.00                              | 9,500.00                        | 9,500.00                        | 0.00%                       |
| <b>TOTAL ADVALOREM TAXES</b>        |                              | \$ 41,163,604.00                 | \$ 44,609,581.00                       | \$ 44,530,474.61           | \$ 79,106.39                        | \$ 46,169,438.00                      | \$ 46,219,438.00                | \$ 46,219,438.00                | 3.61%                       |
| <b>OTHER REVENUES</b>               |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3261-110-00                      | VIDEO PROGRAMMING DISTRIBUTI | 72,500.00                        | 72,500.00                              | 25,694.90                  | 46,805.10                           | 72,500.00                             | 72,500.00                       | 72,500.00                       | 0.00%                       |
| 11-3301-230-00                      | TVA-RECREATION               | 780.00                           | 700.00                                 | 697.25                     | 2.75                                | 700.00                                | 700.00                          | 700.00                          | 0.00%                       |
| 11-3311-210-00                      | PAYMENT IN LIEU OF TAXES     | 115,872.00                       | 115,872.00                             | -                          | 115,872.00                          | 115,872.00                            | 115,872.00                      | 115,872.00                      | 0.00%                       |
| 11-3314-210-00                      | NATIONAL FOREST TIMBER RECEI | 128,000.00                       | 128,000.00                             | 101,115.82                 | 26,884.18                           | 128,000.00                            | 128,000.00                      | 128,000.00                      | 0.00%                       |
| <b>TOTAL OTHER REVENUES</b>         |                              | \$ 317,152.00                    | \$ 317,072.00                          | \$ 127,507.97              | \$ 189,564.03                       | \$ 317,072.00                         | \$ 317,072.00                   | \$ 317,072.00                   | 0.00%                       |
| <b>MEDICAID HOLD HARMLESS</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3324-310-00                      | MEDICAID HOLD HARMLESS       | 1,702,085.00                     | 1,502,085.00                           | 1,681,066.42               | (178,981.42)                        | 1,955,776.00                          | 1,650,000.00                    | 1,650,000.00                    | 9.85%                       |
| <b>TOTAL MEDICAID HOLD HARMLESS</b> |                              | \$ 1,702,085.00                  | \$ 1,502,085.00                        | \$ 1,681,066.42            | \$ (178,981.42)                     | \$ 1,955,776.00                       | \$ 1,650,000.00                 | \$ 1,650,000.00                 | 9.85%                       |
| <b>SALES TAX</b>                    |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3325-350-01                      | TAX REFUNDS-ARTICLE 39       | 8,899,891.00                     | 9,116,014.00                           | 5,648,858.83               | 3,467,155.17                        | 10,569,053.00                         | 10,569,053.00                   | 10,569,053.00                   | 15.94%                      |
| 11-3325-350-02                      | TAX REFUNDS-SCHOOLS ART.40 4 | 1,730,299.00                     | 1,791,177.00                           | 1,118,983.41               | 672,193.59                          | 2,073,528.00                          | 2,073,528.00                    | 2,073,528.00                    | 15.76%                      |
| 11-3325-350-04                      | TAX REFUNDS-GENERAL ART.40 6 | 2,595,447.00                     | 2,686,766.00                           | 1,678,475.11               | 1,008,290.89                        | 3,110,292.00                          | 3,110,292.00                    | 3,110,292.00                    | 15.76%                      |
| 11-3325-350-05                      | TAX REFUNDS-SCHOOLS ART.42 6 | 2,722,533.00                     | 2,791,493.00                           | 1,727,609.24               | 1,063,883.76                        | 3,233,071.00                          | 3,233,071.00                    | 3,233,071.00                    | 15.82%                      |
| 11-3325-350-06                      | TAX REFUNDS-GENERAL ART.42 4 | 1,815,022.00                     | 1,860,995.00                           | 1,151,739.49               | 709,255.51                          | 2,155,381.00                          | 2,155,381.00                    | 2,155,381.00                    | 15.82%                      |
| 11-3325-350-07                      | SALES & USE TAX REFUND       | 200,000.00                       | 150,000.00                             | 66,028.28                  | 83,971.72                           | 107,500.00                            | 107,500.00                      | 107,500.00                      | -28.33%                     |
| 11-3325-350-09                      | TAX REFUNDS-ARTICLE 46       | 2,251,954.00                     | 2,314,821.00                           | 1,433,557.52               | 881,263.48                          | 2,671,043.00                          | 2,671,043.00                    | 2,671,043.00                    | 15.39%                      |
| <b>TOTAL SALES TAX</b>              |                              | \$ 20,215,146.00                 | \$ 20,711,266.00                       | \$ 12,825,251.88           | \$ 7,886,014.12                     | \$ 23,919,868.00                      | \$ 23,919,868.00                | \$ 23,919,868.00                | 15.49%                      |
| <b>OTHER REVENUES</b>               |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3326-370-00                      | JUVENILE CRIME PREVENTION    | 152,939.00                       | 128,439.00                             | 106,921.27                 | 21,517.73                           | 128,439.00                            | 128,439.00                      | 128,439.00                      | 0.00%                       |
| 11-3327-414-21                      | LAND RECORDS/INTERNET FEES   | 1,750.00                         | 1,250.00                               | 1,227.60                   | 22.40                               | 1,500.00                              | 1,500.00                        | 1,500.00                        | 20.00%                      |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                        | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-3340-490-00                 | ROAD SIGN FEES               | 3,250.00                         | 3,250.00                               | 1,300.00                   | 1,950.00                            | -                                     | 3,500.00                        | 3,500.00                        | 7.69%                       |
| 11-3340-490-02                 | COMMUNITY WATCH SIGN FEES    | 500.00                           | 500.00                                 | -                          | 500.00                              | -                                     | 500.00                          | 500.00                          | 0.00%                       |
| <b>TOTAL OTHER REVENUES</b>    |                              | <b>\$ 158,439.00</b>             | <b>\$ 133,439.00</b>                   | <b>\$ 109,448.87</b>       | <b>\$ 23,990.13</b>                 | <b>\$ 129,939.00</b>                  | <b>\$ 133,939.00</b>            | <b>\$ 133,939.00</b>            | <b>0.37%</b>                |
| <b>PLANNING REVENUES</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3340-490-04                 | TOWN OF SYLVA FEES           | 25,000.00                        | 25,000.00                              | 16,815.00                  | 8,185.00                            | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-3340-490-05                 | TOWN OF WEBSTER FEES         | 300.00                           | 300.00                                 | 550.00                     | (250.00)                            | 300.00                                | 300.00                          | 300.00                          | 0.00%                       |
| 11-3340-490-06                 | TOWN OF DILLSBORO FEES       | 1,800.00                         | 1,800.00                               | 1,375.00                   | 425.00                              | 1,800.00                              | 1,800.00                        | 1,800.00                        | 0.00%                       |
| 11-3340-490-07                 | TOWN OF FOREST HILLS FEES    | 8,000.00                         | 8,000.00                               | 7,050.00                   | 950.00                              | 8,000.00                              | 8,000.00                        | 8,000.00                        | 0.00%                       |
| 11-3340-580-00                 | CELL TOWER APPLICATION FEE   | 15,000.00                        | 10,000.00                              | 4,000.00                   | 6,000.00                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-3340-580-01                 | CASHIERS PERMIT FEES         | 3,500.00                         | 3,500.00                               | 1,650.00                   | 1,850.00                            | 3,500.00                              | 3,500.00                        | 3,500.00                        | 0.00%                       |
| 11-3340-580-06                 | SUBDIVISION REVIEW FEES      | 12,500.00                        | 10,000.00                              | 10,530.00                  | (530.00)                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-3340-580-09                 | CHEROKEE PRESERVATION DONATI | -                                | -                                      | 70.00                      | (70.00)                             | -                                     | -                               | -                               | -                           |
| 11-3340-580-12                 | 441 CORRIDOR FEES            | 750.00                           | 750.00                                 | 200.00                     | 550.00                              | 750.00                                | 750.00                          | 750.00                          | 0.00%                       |
| 11-3340-580-15                 | CULLOWHEE FEES               | 750.00                           | 1,500.00                               | 400.00                     | 1,100.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | -33.33%                     |
| <b>TOTAL PLANNING REVENUES</b> |                              | <b>\$ 67,600.00</b>              | <b>\$ 60,850.00</b>                    | <b>\$ 42,640.00</b>        | <b>\$ 18,210.00</b>                 | <b>\$ 60,350.00</b>                   | <b>\$ 60,350.00</b>             | <b>\$ 60,350.00</b>             | <b>-0.82%</b>               |
| <b>FACILITY FEES</b>           |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3416-890-01                 | COURT FACILITY FEES          | 54,840.00                        | 54,840.00                              | 26,056.25                  | 28,783.75                           | 54,840.00                             | 54,840.00                       | 54,840.00                       | 0.00%                       |
| 11-3416-890-02                 | COURT FACILITY FEES - INTERE | 500.00                           | 500.00                                 | 981.32                     | (481.32)                            | 750.00                                | 750.00                          | 750.00                          | 50.00%                      |
| 11-3416-890-03                 | DOGWOOD GRANT CRAVE/WAVE VID | -                                | -                                      | 20,000.00                  | (20,000.00)                         | -                                     | -                               | -                               | -                           |
| <b>TOTAL FACILITY FEES</b>     |                              | <b>\$ 55,340.00</b>              | <b>\$ 55,340.00</b>                    | <b>\$ 47,037.57</b>        | <b>\$ 8,302.43</b>                  | <b>\$ 55,590.00</b>                   | <b>\$ 55,590.00</b>             | <b>\$ 55,590.00</b>             | <b>0.45%</b>                |
| <b>ELECTION REVENUES</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3417-410-00                 | BOARD OF ELECTION FEES       | -                                | 2,000.00                               | 1.50                       | 1,998.50                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-3417-410-05                 | MUNICIPAL REIMBURSEMENT      | 20,000.00                        | -                                      | -                          | -                                   | 20,000.00                             | 20,000.00                       | 20,000.00                       | -                           |
| <b>TOTAL ELECTION REVENUES</b> |                              | <b>\$ 20,000.00</b>              | <b>\$ 2,000.00</b>                     | <b>\$ 1.50</b>             | <b>\$ 1,998.50</b>                  | <b>\$ 22,000.00</b>                   | <b>\$ 22,000.00</b>             | <b>\$ 22,000.00</b>             | <b>1000.00%</b>             |
| <b>OTHER FEES</b>              |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3420-410-00                 | TELEPHONE CHARGES            | 42,000.00                        | 42,000.00                              | 4,072.25                   | 37,927.75                           | 43,000.00                             | 43,000.00                       | 43,000.00                       | 2.38%                       |
| <b>TOTAL OTHER FEES</b>        |                              | <b>\$ 42,000.00</b>              | <b>\$ 42,000.00</b>                    | <b>\$ 4,072.25</b>         | <b>\$ 37,927.75</b>                 | <b>\$ 43,000.00</b>                   | <b>\$ 43,000.00</b>             | <b>\$ 43,000.00</b>             | <b>2.38%</b>                |
| <b>SHERIFF REVENUES</b>        |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3430-890-00                 | CIVIL PROCESS IN STATE       | 55,000.00                        | 55,000.00                              | 14,355.00                  | 40,645.00                           | 55,000.00                             | 55,000.00                       | 55,000.00                       | 0.00%                       |
| 11-3430-890-01                 | CIVIL PROCESS FEES OFS       | 5,000.00                         | 5,000.00                               | 2,100.00                   | 2,900.00                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-3431-890-00                 | D.A.R.E. PROGRAM             | 6,000.00                         | 6,000.00                               | 6,000.00                   | -                                   | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-3431-890-01                 | SHERIFF'S FEES               | 40,000.00                        | 40,000.00                              | 10,633.86                  | 29,366.14                           | 40,000.00                             | 40,000.00                       | 40,000.00                       | 0.00%                       |
| 11-3431-890-02                 | OFFICERS FEES - COURTS       | 21,610.00                        | 21,610.00                              | 8,830.99                   | 12,779.01                           | 21,610.00                             | 21,610.00                       | 21,610.00                       | 0.00%                       |
| 11-3431-890-03                 | WRIT OF EXECUTION SALE       | 1,200.00                         | 1,200.00                               | 506.52                     | 693.48                              | 1,200.00                              | 1,200.00                        | 1,200.00                        | 0.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                              | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--------------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-3431-890-04                       | GUN PERMITS                  | 7,000.00                         | 7,000.00                               | 3,429.00                   | 3,571.00                            | 7,000.00                              | 7,000.00                        | 7,000.00                        | 0.00%                       |
| 11-3431-890-05                       | CIVIL PROCESS FEES-COURTS    | 13,500.00                        | 13,500.00                              | 17,315.58                  | (3,815.58)                          | 13,500.00                             | 13,500.00                       | 13,500.00                       | 0.00%                       |
| 11-3431-890-06                       | SHERIFF-WORK RELEASE PROGRAM | 12,500.00                        | 12,500.00                              | -                          | 12,500.00                           | 12,500.00                             | 12,500.00                       | 12,500.00                       | 0.00%                       |
| 11-3431-890-07                       | CONCEALED HANDGUN PERMITS    | 34,000.00                        | 34,000.00                              | 24,340.00                  | 9,660.00                            | 34,000.00                             | 34,000.00                       | 34,000.00                       | 0.00%                       |
| 11-3431-890-08                       | SCHOOL RESOURCE-SCC          | 172,636.00                       | 152,293.00                             | -                          | 152,293.00                          | 152,293.00                            | 152,293.00                      | 152,293.00                      | 0.00%                       |
| 11-3431-890-09                       | SCHOOL RESOURCE-BOE,SUMMITT  | 372,210.00                       | 322,060.00                             | 612,505.92                 | (290,445.92)                        | 322,060.00                            | 322,060.00                      | 322,060.00                      | 0.00%                       |
| 11-3431-890-10                       | NC GOV HIGHWAY SAFETY-STEP   | 25,000.00                        | 25,000.00                              | 27,657.99                  | (2,657.99)                          | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-3431-890-11                       | GOVERNOR'S CRIME COMM.-EQUIP | -                                | 24,500.00                              | -                          | 24,500.00                           | 24,500.00                             | 24,500.00                       | 24,500.00                       | 0.00%                       |
| 11-3431-890-12                       | GOVERNORS CRIME COMM COVID   | 24,500.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-3431-890-13                       | UNAUTH SUB TAX DISTRIBUTION  | 25,000.00                        | 25,000.00                              | 37,366.41                  | (12,366.41)                         | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-3431-890-14                       | DOJ-SCAAP-STATE CRIM ALIEN   | 15,000.00                        | 15,000.00                              | -                          | 15,000.00                           | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-3431-890-15                       | US TREASURY-FOREST SERVICE L | 5,000.00                         | 5,000.00                               | 3,567.28                   | 1,432.72                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-3431-890-18                       | NCDHHS COVID CONFINEMENT FAC | -                                | 87,058.00                              | 508.62                     | 86,549.38                           | -                                     | -                               | -                               | -100.00%                    |
| 11-3431-890-19                       | NC DEPT OF PUBLIC SAFETY     | 84,269.66                        | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-3431-890-20                       | BVP-EQUIPMENT                | 21,250.00                        | 21,250.00                              | -                          | 21,250.00                           | 21,250.00                             | 21,250.00                       | 21,250.00                       | 0.00%                       |
| 11-3431-890-22                       | NARCOTIC-FORFEITURE TRANSFER | 15,000.00                        | 15,000.00                              | -                          | 15,000.00                           | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-3431-890-23                       | US TREASURER-DEA REIMBURSEME | 4,000.00                         | 4,000.00                               | 32,042.12                  | (28,042.12)                         | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-3431-890-24                       | SHERIFF DONATIONS-SWAC       | 20,000.00                        | 20,000.00                              | 10,900.00                  | 9,100.00                            | 20,000.00                             | 20,000.00                       | 20,000.00                       | 0.00%                       |
| 11-3431-890-25                       | ABC REHAB/ED-TOWN OF SYLVA   | 2,200.00                         | 2,200.00                               | -                          | 2,200.00                            | 2,200.00                              | 2,200.00                        | 2,200.00                        | 0.00%                       |
| 11-3431-890-26                       | DEPT OF JUSTICE GRANT        | 256,795.00                       | 256,795.00                             | -                          | 256,795.00                          | 256,795.00                            | 256,795.00                      | 256,795.00                      | 0.00%                       |
| 11-3431-890-28                       | SHERIFF MISC                 | 6,280.00                         | 6,280.00                               | -                          | 6,280.00                            | 6,280.00                              | 6,280.00                        | 6,280.00                        | 0.00%                       |
| 11-3431-890-29                       | COMMISSARY FEES              | 64,295.00                        | 64,295.00                              | 5,074.53                   | 59,220.47                           | 64,295.00                             | 64,295.00                       | 64,295.00                       | 0.00%                       |
| 11-3431-890-30                       | UNCLAIMED PROPERTY SALE-PUBL | 25,000.00                        | 25,000.00                              | 155.00                     | 24,845.00                           | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-3431-890-31                       | FORFEITURE-PUBLIC SCHOOLS    | 3,334.00                         | 3,334.00                               | 3,290.00                   | 44.00                               | 3,334.00                              | 3,334.00                        | 3,334.00                        | 0.00%                       |
| 11-3431-890-32                       | INMATE PHONE SERVICE         | 49,800.00                        | 34,800.00                              | 32,837.67                  | 1,962.33                            | 34,800.00                             | 34,800.00                       | 34,800.00                       | 0.00%                       |
| 11-3431-890-33                       | NET MOTION-TOWN OF SYLVA     | 5,903.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-3431-890-34                       | DONATIONS                    | 100.00                           | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-3431-890-35                       | ADOPT A K-9 COP GRANT        | 7,500.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-3431-890-36                       | FINGERPRINTING FEES          | -                                | -                                      | 1,120.00                   | (1,120.00)                          | -                                     | -                               | -                               | -                           |
| <b>TOTAL SHERIFF REVENUES</b>        |                              | <b>\$ 1,400,882.66</b>           | <b>\$ 1,304,675.00</b>                 | <b>\$ 854,536.49</b>       | <b>\$ 450,138.51</b>                | <b>\$ 1,217,617.00</b>                | <b>\$ 1,217,617.00</b>          | <b>\$ 1,217,617.00</b>          | <b>-6.67%</b>               |
| <b>JAIL REVENUES</b>                 |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3432-890-01                       | JAIL FEES - COURTS           | 25,000.00                        | 25,000.00                              | 12,310.70                  | 12,689.30                           | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-3432-890-03                       | INMATE HOUSING FEES          | 26,000.00                        | 25,000.00                              | 13,405.00                  | 11,595.00                           | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-3432-890-05                       | STATEWIDE MISD CONFINEMENT   | 73,000.00                        | 73,000.00                              | 35,599.33                  | 37,400.67                           | 73,000.00                             | 73,000.00                       | 73,000.00                       | 0.00%                       |
| <b>TOTAL JAIL REVENUES</b>           |                              | <b>\$ 124,000.00</b>             | <b>\$ 123,000.00</b>                   | <b>\$ 61,315.03</b>        | <b>\$ 61,684.97</b>                 | <b>\$ 123,000.00</b>                  | <b>\$ 123,000.00</b>            | <b>\$ 123,000.00</b>            | <b>0.00%</b>                |
| <b>EMERGENCY MANAGEMENT REVENUES</b> |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3433-360-00                       | EMERGENCY MANAGEMENT         | 63,052.51                        | 52,000.00                              | 39,031.77                  | 12,968.23                           | 52,000.00                             | 52,000.00                       | 52,000.00                       | 0.00%                       |
| 11-3433-360-02                       | FEMA DISASTER ASSISTANCE     | 123,779.40                       | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                    | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-3433-360-05                             | FIRE MARSHAL FEES-NOV        | 500.00                           | -                                      | -                          | -                                   | 500.00                                | 500.00                          | 500.00                          |                             |
| 11-3433-360-10                             | STATE OF NC-SPECIAL APPROP C | 50,000.00                        | -                                      | 50,000.00                  | (50,000.00)                         | -                                     | -                               | -                               |                             |
| 11-3433-360-14                             | DUKE ENERGY GRANT            | -                                | 30,000.00                              | 30,000.00                  | -                                   | -                                     | -                               | -                               | -100.00%                    |
| <b>TOTAL EMERGENCY MANAGEMENT REVENUES</b> |                              | <b>\$ 237,331.91</b>             | <b>\$ 82,000.00</b>                    | <b>\$ 119,031.77</b>       | <b>\$ (37,031.77)</b>               | <b>\$ 52,500.00</b>                   | <b>\$ 52,500.00</b>             | <b>\$ 52,500.00</b>             | <b>-35.98%</b>              |
| <b>CODE ENFORCEMENT REVENUES</b>           |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3435-410-00                             | DONATIONS ENERGY CODE CLASS  | -                                | -                                      | 1,159.00                   | (1,159.00)                          | -                                     | -                               | -                               |                             |
| 11-3435-410-01                             | BUILDING INSPECTION FEES     | 720,000.00                       | 700,000.00                             | 620,963.00                 | 79,037.00                           | 700,000.00                            | 700,000.00                      | 700,000.00                      | 0.00%                       |
| 11-3435-410-02                             | HOMEOWNERS RECOVERY FUND     | 900.00                           | 900.00                                 | 543.00                     | 357.00                              | 600.00                                | 600.00                          | 600.00                          | -33.33%                     |
| 11-3435-410-03                             | ABC PERMIT FEE               | 2,100.00                         | 900.00                                 | 2,400.00                   | (1,500.00)                          | 2,000.00                              | 2,000.00                        | 2,000.00                        | 122.22%                     |
| 11-3435-410-04                             | OFF PREMISE SIGN FEES        | -                                | -                                      | 191.00                     | (191.00)                            | -                                     | -                               | -                               |                             |
| 11-3435-410-05                             | EROSION CONTROL FEES         | 35,000.00                        | 35,000.00                              | 25,300.00                  | 9,700.00                            | 25,000.00                             | 25,000.00                       | 25,000.00                       | -28.57%                     |
| 11-3435-410-06                             | EROSION CONTROL PENALTIES    | -                                | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-3435-410-07                             | LAND DEVELOPMENT FEES        | 47,500.00                        | 50,000.00                              | 34,360.00                  | 15,640.00                           | 30,000.00                             | 35,000.00                       | 35,000.00                       | -30.00%                     |
| 11-3435-410-08                             | MOBILE HOME PARK FEES        | 150.00                           | 200.00                                 | 225.00                     | (25.00)                             | 200.00                                | 200.00                          | 200.00                          | 0.00%                       |
| 11-3435-410-09                             | FLOODPLAIN PERMIT FEES       | 1,000.00                         | 500.00                                 | 1,000.00                   | (500.00)                            | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-3435-410-10                             | FIRE INSPECTION FEES         | 10,000.00                        | 10,000.00                              | 8,590.00                   | 1,410.00                            | 500.00                                | 10,000.00                       | 10,000.00                       | 0.00%                       |
| <b>TOTAL CODE ENFORCEMENT REVENUES</b>     |                              | <b>\$ 816,650.00</b>             | <b>\$ 797,500.00</b>                   | <b>\$ 694,731.00</b>       | <b>\$ 102,769.00</b>                | <b>\$ 758,800.00</b>                  | <b>\$ 773,300.00</b>            | <b>\$ 773,300.00</b>            | <b>-3.03%</b>               |
| <b>OTHER FEES</b>                          |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3437-410-01                             | AMBULANCE FEES-GCRS          | 200,000.00                       | 200,000.00                             | 185,507.42                 | 14,492.58                           | 200,000.00                            | 200,000.00                      | 200,000.00                      | 0.00%                       |
| 11-3437-410-02                             | AMBULANCE-WESTCARE PROFIT    | 265,687.74                       | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| <b>TOTAL OTHER FEES</b>                    |                              | <b>\$ 465,687.74</b>             | <b>\$ 200,000.00</b>                   | <b>\$ 185,507.42</b>       | <b>\$ 14,492.58</b>                 | <b>\$ 200,000.00</b>                  | <b>\$ 200,000.00</b>            | <b>\$ 200,000.00</b>            | <b>0.00%</b>                |
| <b>TRANSPORTATION REVENUES</b>             |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3452-261-00                             | SECTION 18 ADMINISTRATION    | 192,747.00                       | 163,693.00                             | 77,738.00                  | 85,955.00                           | 171,878.00                            | 171,878.00                      | 171,878.00                      | 5.00%                       |
| 11-3452-263-00                             | SECTION 18 CAPITAL           | 132,717.00                       | -                                      | -                          | -                                   | 133,545.00                            | 133,545.00                      | 133,545.00                      |                             |
| 11-3452-264-00                             | NC DOT 19-ED-060 ELDERLY     | 43,750.00                        | 62,500.00                              | 38,054.00                  | 24,446.00                           | 75,000.00                             | 75,000.00                       | 75,000.00                       | 20.00%                      |
| 11-3452-266-00                             | NC CARES ACT                 | 156,675.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-3452-266-01                             | NC DOT CARES ACT ADTAP       | -                                | 35,052.00                              | 34,870.00                  | 182.00                              | -                                     | -                               | -                               | -100.00%                    |
| 11-3452-266-02                             | ARPA SUPPORTIVE SERVICES AGI | -                                | -                                      | 6,330.00                   | (6,330.00)                          | -                                     | -                               | -                               |                             |
| 11-3452-431-00                             | OLDER AMERICAN ACT TITLE III | 21,387.00                        | 22,644.00                              | 16,424.24                  | 6,219.76                            | 23,058.00                             | 23,058.00                       | 23,058.00                       | 1.83%                       |
| 11-3452-435-00                             | DONATIONS-COST SHARE TI      | 1,500.00                         | 1,500.00                               | 1,996.00                   | (496.00)                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-3452-435-01                             | PUBLIC FARES                 | 9,000.00                         | 9,000.00                               | 11,699.68                  | (2,699.68)                          | 9,000.00                              | 9,000.00                        | 9,000.00                        | 0.00%                       |
| 11-3452-435-02                             | NURSING/REST HOME FEES       | 1,000.00                         | 900.00                                 | 504.00                     | 396.00                              | 900.00                                | 900.00                          | 900.00                          | 0.00%                       |
| 11-3452-435-03                             | EDTAP FARES                  | 2,000.00                         | 2,000.00                               | -                          | 2,000.00                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-3452-435-04                             | TROLLEY FARES                | 5,000.00                         | 5,000.00                               | 4,536.00                   | 464.00                              | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-3452-435-05                             | ELDERLY 5310 FARES           | 7,000.00                         | 7,000.00                               | 5,023.60                   | 1,976.40                            | 7,000.00                              | 7,000.00                        | 7,000.00                        | 0.00%                       |
| 11-3452-435-06                             | EMPLOYMENT FARES             | 4,000.00                         | 4,000.00                               | 7,037.00                   | (3,037.00)                          | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                     | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-3452-511-01                              | NC DOT-ROAP EMPLOYMENT       | 13,419.00                        | 12,459.00                              | 14,144.00                  | (1,685.00)                          | 14,144.00                             | 14,144.00                       | 14,144.00                       | 13.52%                      |
| 11-3452-511-02                              | NC DOT-ROAP EDTAP            | 73,313.00                        | 66,354.00                              | 77,338.00                  | (10,984.00)                         | 77,338.00                             | 77,338.00                       | 77,338.00                       | 16.55%                      |
| 11-3452-511-06                              | NC DOT-ROAP RGP              | 70,245.00                        | 75,219.00                              | 87,455.00                  | (12,236.00)                         | 87,455.00                             | 87,455.00                       | 87,455.00                       | 16.27%                      |
| 11-3452-511-07                              | CONTRACTS-DSS MEDICAL TRANSP | 50,000.00                        | 50,000.00                              | 32,408.39                  | 17,591.61                           | 50,000.00                             | 50,000.00                       | 50,000.00                       | 0.00%                       |
| 11-3452-511-14                              | CONTRACTS-MTN PROJECTS FGP   | 200.00                           | 300.00                                 | 448.00                     | (148.00)                            | 350.00                                | 350.00                          | 350.00                          | 16.67%                      |
| 11-3452-511-17                              | CONTRACTS-VOCATIONAL REHAB   | 2,500.00                         | 2,500.00                               | 245.00                     | 2,255.00                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| <b>TOTAL TRANSPORTATION REVENUES</b>        |                              | <b>\$ 786,453.00</b>             | <b>\$ 520,121.00</b>                   | <b>\$ 416,250.91</b>       | <b>\$ 103,870.09</b>                | <b>\$ 664,668.00</b>                  | <b>\$ 664,668.00</b>            | <b>\$ 664,668.00</b>            | <b>27.79%</b>               |
| <b>OTHER REVENUES</b>                       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3483-410-00                              | SAFE ROADS ACT               | 4,000.00                         | 4,000.00                               | 2,913.70                   | 1,086.30                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| <b>TOTAL OTHER REVENUES</b>                 |                              | <b>\$ 4,000.00</b>               | <b>\$ 4,000.00</b>                     | <b>\$ 2,913.70</b>         | <b>\$ 1,086.30</b>                  | <b>\$ 4,000.00</b>                    | <b>\$ 4,000.00</b>              | <b>\$ 4,000.00</b>              | <b>0.00%</b>                |
| <b>COOPERATIVE EXTENSION REVENUES</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3495-370-03                              | CONSERVATION EDUCATION       | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-3495-370-07                              | NC STATE UNIVERSITY 4H AWARD | 300.00                           | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-3495-860-00                              | AGRICULTURAL PROGRAM         | 1,000.00                         | 1,000.00                               | 206.95                     | 793.05                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| <b>TOTAL COOPERATIVE EXTENSION REVENUES</b> |                              | <b>\$ 1,800.00</b>               | <b>\$ 1,500.00</b>                     | <b>\$ 206.95</b>           | <b>\$ 1,293.05</b>                  | <b>\$ 1,500.00</b>                    | <b>\$ 1,500.00</b>              | <b>\$ 1,500.00</b>              | <b>0.00%</b>                |
| <b>CONSERVATION REVENUES</b>                |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3496-370-00                              | SOIL AND WATER TECH ASST PAY | 33,563.00                        | 33,563.00                              | -                          | 33,563.00                           | 33,563.00                             | 33,563.00                       | 33,563.00                       | 0.00%                       |
| 11-3496-370-02                              | SSWC DISTRICT MATCHING FUNDS | 3,600.00                         | 3,600.00                               | 3,600.00                   | -                                   | 3,600.00                              | 3,600.00                        | 3,600.00                        | 0.00%                       |
| 11-3496-370-05                              | DUKE ENERGY                  | 6,243.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| <b>TOTAL CONSERVATION REVENUES</b>          |                              | <b>\$ 43,406.00</b>              | <b>\$ 37,163.00</b>                    | <b>\$ 3,600.00</b>         | <b>\$ 33,563.00</b>                 | <b>\$ 37,163.00</b>                   | <b>\$ 37,163.00</b>             | <b>\$ 37,163.00</b>             | <b>0.00%</b>                |
| <b>HEALTH REVENUES</b>                      |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3511-410-00                              | VACCINE FEES                 | 150,000.00                       | 150,000.00                             | 104,913.56                 | 45,086.44                           | 150,000.00                            | 150,000.00                      | 150,000.00                      | 0.00%                       |
| 11-3511-511-00                              | GENERAL AID TO COUNTIES      | 80,363.00                        | 80,363.00                              | 68,551.85                  | 11,811.15                           | 80,363.00                             | 80,363.00                       | 80,363.00                       | 0.00%                       |
| 11-3511-511-03                              | COVID 19 VACCINATION PROGRAM | 277,691.00                       | 277,691.00                             | 56,909.90                  | 220,781.10                          | 134,289.00                            | 134,289.00                      | 134,289.00                      | -51.64%                     |
| 11-3511-511-06                              | ELC ENHANCING DETECTION      | 367,040.00                       | 240,648.00                             | 21,432.95                  | 219,215.05                          | 152,676.05                            | 152,676.00                      | 152,676.00                      | -36.56%                     |
| 11-3511-511-07                              | COVID-19 SEWAGE SURVEILANCE  | 52,064.00                        | 52,064.00                              | -                          | 52,064.00                           | -                                     | -                               | -                               | -100.00%                    |
| 11-3511-511-08                              | ARPA COVID-19 SCHOOL HEALTH  | 76,659.00                        | 76,659.00                              | 15,063.26                  | 61,595.74                           | -                                     | -                               | -                               | -100.00%                    |
| 11-3511-511-09                              | ELC REOPENING SCHOOLS        | -                                | 115,000.00                             | -                          | 115,000.00                          | -                                     | -                               | -                               | -100.00%                    |
| 11-3511-511-10                              | COMMUNICABLE DISEASE PH NURS | 127,636.00                       | 127,636.00                             | 67,221.24                  | 60,414.76                           | 106,620.83                            | 106,621.00                      | 106,621.00                      | -16.46%                     |
| 11-3511-511-11                              | ELC SCHOOL LIASION           | 115,000.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-3511-511-12                              | SCHOOL HEALTH CENTERS        | -                                | -                                      | 18,831.58                  | (18,831.58)                         | -                                     | -                               | -                               | -                           |
| 11-3513-513-75                              | HEALTH PROMOTION             | 34,354.00                        | 34,354.00                              | 31,490.35                  | 2,863.65                            | 34,178.00                             | 34,178.00                       | 34,178.00                       | -0.51%                      |
| 11-3513-513-80                              | EPILEPSY                     | -                                | -                                      | 5,530.63                   | (5,530.63)                          | -                                     | -                               | -                               | -                           |
| 11-3513-513-81                              | SPORTS EXAMS                 | 1,000.00                         | 1,000.00                               | 1,460.00                   | (460.00)                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 50.00%                      |
| 11-3513-513-82                              | CHILD EXAMS                  | 1,000.00                         | 1,000.00                               | 1,820.00                   | (820.00)                            | 1,500.00                              | 1,800.00                        | 1,800.00                        | 80.00%                      |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account        | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|----------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-3513-513-83 | SAFEEKIDS                    | 5,000.00                         | 5,000.00                               | 1,200.00                   | 3,800.00                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | -60.00%                     |
| 11-3513-513-85 | GREAT SMOKIES-BCCCP GRANT    | 4,850.00                         | 4,850.00                               | 6,150.00                   | (1,300.00)                          | 4,850.00                              | 4,850.00                        | 4,850.00                        | 0.00%                       |
| 11-3513-516-04 | DOGWOOD HEALTH TRUST GRANT   | 101,000.00                       | 31,860.00                              | 31,860.00                  | -                                   | -                                     | -                               | -                               | -100.00%                    |
| 11-3513-516-05 | WNC HEALTH MINI GRANT        | 5,000.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-3513-516-06 | NC GLAXOSMITHKLINE FOUNDATIO | 10,000.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-3513-516-07 | ADVANCING EQUITY             | 39,900.00                        | -                                      | 41,284.15                  | (41,284.15)                         | -                                     | -                               | -                               |                             |
| 11-3513-516-08 | WALMART GRANT                | -                                | -                                      | 850.00                     | (850.00)                            | -                                     | -                               | -                               |                             |
| 11-3515-410-00 | NUTRITION CONTRACTS          | -                                | -                                      | 3,476.01                   | (3,476.01)                          | -                                     | -                               | -                               |                             |
| 11-3515-513-73 | BREAST & CERVICAL CANCER PRO | 26,000.00                        | 26,400.00                              | 21,900.00                  | 4,500.00                            | 23,100.00                             | 23,100.00                       | 23,100.00                       | -12.50%                     |
| 11-3515-513-74 | WISEWOMAN PROJECT            | 6,750.00                         | 7,020.00                               | 1,080.00                   | 5,940.00                            | 7,145.00                              | 7,145.00                        | 7,145.00                        | 1.78%                       |
| 11-3515-515-20 | WIC PROGRAM                  | 148,474.00                       | 148,542.00                             | 126,870.44                 | 21,671.56                           | 156,148.00                            | 156,148.00                      | 156,148.00                      | 5.12%                       |
| 11-3515-515-21 | BF PEER COUNSELOR            | 7,807.00                         | 18,336.00                              | 9,401.79                   | 8,934.21                            | 20,000.00                             | 20,000.00                       | 20,000.00                       | 9.08%                       |
| 11-3515-515-49 | MATERNAL HEALTH 101          | 26,000.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-3515-515-50 | MATERNAL HEALTH              | 57,982.00                        | 57,982.00                              | 47,862.55                  | 10,119.45                           | 57,982.00                             | 57,982.00                       | 57,982.00                       | 0.00%                       |
| 11-3515-515-55 | CHILD HEALTH                 | 12,770.00                        | 12,770.00                              | 9,693.28                   | 3,076.72                            | 11,606.00                             | 11,606.00                       | 11,606.00                       | -9.12%                      |
| 11-3515-515-90 | FAMILY PLANNING              | 145,085.00                       | 145,551.00                             | 139,195.35                 | 6,355.65                            | 146,289.00                            | 146,289.00                      | 146,289.00                      | 0.51%                       |
| 11-3515-515-91 | OTHER RECEIPTS - FAMILY PLAN | 18,500.00                        | 12,000.00                              | 28,458.55                  | (16,458.55)                         | 20,000.00                             | 25,000.00                       | 25,000.00                       | 108.33%                     |
| 11-3515-516-60 | CAR SEAT SAFETY PROGRAM      | 2,000.00                         | -                                      | 433.00                     | (433.00)                            | 500.00                                | 500.00                          | 500.00                          |                             |
| 11-3515-516-70 | LOCAL PRENATAL SUPPORT       | 16,000.00                        | 10,000.00                              | 46,024.81                  | (36,024.81)                         | 20,000.00                             | 45,000.00                       | 45,000.00                       | 350.00%                     |
| 11-3515-516-91 | OTHER RECEIPTS-COMPREHENSIVE | 86,045.00                        | 80,000.00                              | 44,245.55                  | 35,754.45                           | 80,000.00                             | 80,000.00                       | 80,000.00                       | 0.00%                       |
| 11-3516-330-01 | CHILD SERVICES COORDINATION  | 3,450.00                         | 3,450.00                               | -                          | 3,450.00                            | 3,450.00                              | 3,450.00                        | 3,450.00                        | 0.00%                       |
| 11-3516-330-02 | CSC CC4C                     | 70,000.00                        | 71,599.00                              | 54,444.17                  | 17,154.83                           | 71,000.00                             | 71,000.00                       | 71,000.00                       | -0.84%                      |
| 11-3516-330-03 | BF PROMOTION & SUPPORT       | 10,124.00                        | 11,017.00                              | 9,242.78                   | 1,774.22                            | 6,200.00                              | 6,200.00                        | 6,200.00                        | -43.72%                     |
| 11-3516-350-04 | IMMUNIZATION ACTION PLAN     | 9,014.00                         | 9,014.00                               | 6,207.89                   | 2,806.11                            | 9,014.00                              | 9,014.00                        | 9,014.00                        | 0.00%                       |
| 11-3518-330-09 | SCHOOL NURSE FUNDING         | 50,000.00                        | 50,000.00                              | 50,000.00                  | -                                   | 50,000.00                             | 50,000.00                       | 50,000.00                       | 0.00%                       |
| 11-3518-518-00 | ENVIRONMENTAL HEALTH FEES    | 260,000.00                       | 200,000.00                             | 187,379.00                 | 12,621.00                           | 200,000.00                            | 200,000.00                      | 200,000.00                      | 0.00%                       |
| 11-3518-518-02 | FOOD & LODGING FEES          | 10,000.00                        | 10,000.00                              | 13,970.00                  | (3,970.00)                          | 10,000.00                             | 13,000.00                       | 13,000.00                       | 30.00%                      |
| 11-3518-518-03 | ENVIRONMENTAL HEALTH-FOOD &  | 12,500.00                        | 12,500.00                              | -                          | 12,500.00                           | 12,500.00                             | 12,500.00                       | 12,500.00                       | 0.00%                       |
| 11-3518-518-04 | WELL INSPECTION FEES         | 62,500.00                        | 50,000.00                              | 54,210.00                  | (4,210.00)                          | 50,000.00                             | 55,000.00                       | 55,000.00                       | 10.00%                      |
| 11-3518-518-05 | POOL INSPECTIONS FEES        | 7,500.00                         | 7,500.00                               | 5,070.00                   | 2,430.00                            | 7,500.00                              | 7,500.00                        | 7,500.00                        | 0.00%                       |
| 11-3518-518-06 | EH WATER SAMPLES             | 12,000.00                        | 12,000.00                              | 10,143.00                  | 1,857.00                            | 12,000.00                             | 12,000.00                       | 12,000.00                       | 0.00%                       |
| 11-3518-518-15 | COMM/NON-COMMUNITY WATER SUP | 10,000.00                        | 10,000.00                              | 6,640.00                   | 3,360.00                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-3518-518-16 | ANIMAL ADOPTION FEES         | 17,500.00                        | 17,500.00                              | 10,693.00                  | 6,807.00                            | 17,500.00                             | 17,500.00                       | 17,500.00                       | 0.00%                       |
| 11-3518-518-17 | ANIMAL CLINIC FEES           | 6,100.00                         | 6,000.00                               | 1,148.00                   | 4,852.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | -83.33%                     |
| 11-3518-518-18 | ANIMAL SHELTER DONATIONS     | 9,100.00                         | 9,000.00                               | 14,553.00                  | (5,553.00)                          | 10,000.00                             | 15,000.00                       | 15,000.00                       | 66.67%                      |
| 11-3518-518-20 | ANIMAL SHELTER ARF REIMBURSE | 6,000.00                         | 6,000.00                               | -                          | 6,000.00                            | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-3518-518-27 | ANCILLARY SERVICES           | 67,500.00                        | 52,137.00                              | 31,875.02                  | 20,261.98                           | 44,000.00                             | 44,000.00                       | 44,000.00                       | -15.61%                     |
| 11-3518-518-29 | PCM MEDICAL ASST PROGRAM     | 75,000.00                        | 71,275.00                              | 78,348.82                  | (7,073.82)                          | 71,000.00                             | 71,000.00                       | 71,000.00                       | -0.39%                      |
| 11-3518-518-31 | LOCAL TITLE XIX-FAMILY PLANN | 10,000.00                        | 10,000.00                              | -                          | 10,000.00                           | -                                     | -                               | -                               | -100.00%                    |
| 11-3518-518-48 | BIOTERRORISM                 | 27,168.00                        | 27,168.00                              | 23,358.86                  | 3,809.14                            | 30,085.00                             | 30,085.00                       | 30,085.00                       | 10.74%                      |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                         | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-3518-518-51                  | ADOLESCENT PREGNANCY-AP3     | 75,000.00                        | 75,000.00                              | 62,090.80                  | 12,909.20                           | 75,000.00                             | 75,000.00                       | 75,000.00                       | 0.00%                       |
| 11-3518-518-55                  | VIRAL HEPATITIS PREVENTION   | 67,642.00                        | 67,642.00                              | 57,155.29                  | 10,486.71                           | 67,642.00                             | 67,642.00                       | 67,642.00                       | 0.00%                       |
| 11-3519-330-02                  | STD MEDS                     | 894.00                           | 894.00                                 | 5,268.00                   | (4,374.00)                          | 894.00                                | 894.00                          | 894.00                          | 0.00%                       |
| 11-3519-330-03                  | COMMUNICABLE DISEASE CONTROL | 10,514.00                        | 10,514.00                              | 8,762.50                   | 1,751.50                            | 10,514.00                             | 10,514.00                       | 10,514.00                       | 0.00%                       |
| 11-3519-330-05                  | SMART START                  | 120,000.00                       | 144,782.00                             | 107,745.51                 | 37,036.49                           | 148,768.00                            | 71,726.00                       | 71,726.00                       | -50.46%                     |
| 11-3519-330-13                  | COST SETTLEMENT FUNDS        | 72,250.00                        | 78,000.00                              | 94,078.22                  | (16,078.22)                         | 150,000.00                            | 150,000.00                      | 150,000.00                      | 92.31%                      |
| 11-3519-330-16                  | COUNTY WELLNESS CLINIC       | 207,186.00                       | 237,777.00                             | -                          | 237,777.00                          | 235,402.00                            | 235,402.00                      | 235,402.00                      | -1.00%                      |
| 11-3519-330-22                  | COMM GARDEN DONATIONS        | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | -                                     | -                               | -                               | -100.00%                    |
| 11-3519-330-24                  | TANF                         | 3,859.00                         | 3,859.00                               | 3,859.00                   | -                                   | 3,859.00                              | 3,859.00                        | 3,859.00                        | 0.00%                       |
| 11-3519-330-25                  | WOMENS HEALTH SERVICES       | 8,218.00                         | 8,218.00                               | 8,218.00                   | -                                   | 8,218.00                              | 8,218.00                        | 8,218.00                        | 0.00%                       |
| 11-3519-330-26                  | CHILD FATALITY               | 363.00                           | 363.00                                 | 363.00                     | -                                   | 363.00                                | 363.00                          | 363.00                          | 0.00%                       |
| 11-3519-330-27                  | TUBERCULOSIS                 | 2,938.00                         | 2,938.00                               | 29.00                      | 2,909.00                            | 2,938.00                              | 2,938.00                        | 2,938.00                        | 0.00%                       |
| 11-3519-330-29                  | HIV                          | 600.00                           | 600.00                                 | 400.00                     | 200.00                              | 600.00                                | 600.00                          | 600.00                          | 0.00%                       |
| 11-3519-330-33                  | ACTIVE ROUTES TO SCHOOL      | 100,000.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-3519-330-35                  | STD PREVENTION-DRUGS         | -                                | -                                      | 58.00                      | (58.00)                             | 2,581.00                              | 2,581.00                        | 2,581.00                        |                             |
| <b>TOTAL HEALTH REVENUES</b>    |                              | <b>\$ 3,407,890.00</b>           | <b>\$ 2,994,473.00</b>                 | <b>\$ 1,858,521.66</b>     | <b>\$ 1,135,951.34</b>              | <b>\$ 2,538,774.88</b>                | <b>\$ 2,505,033.00</b>          | <b>\$ 2,505,033.00</b>          | <b>-16.34%</b>              |
| <b>SOCIAL SERVICES REVENUES</b> |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3531-531-10                  | STATE-FEDERAL ADMINISTRATION | 3,046,605.00                     | 3,115,627.28                           | 2,801,042.94               | 314,584.34                          | 3,996,931.55                          | 3,724,397.00                    | 3,724,397.00                    | 19.54%                      |
| 11-3535-535-22                  | MEDICAID PAYBACK             | 10,000.00                        | 10,000.00                              | 332.42                     | 9,667.58                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-3535-535-50                  | SPECIAL ASSISTANCE REFUND    | 4,227.00                         | 2,100.00                               | 2,498.00                   | (398.00)                            | 2,100.00                              | 2,100.00                        | 2,100.00                        | 0.00%                       |
| 11-3535-536-10                  | IV-D FEES                    | 11,000.00                        | 11,000.00                              | 4,427.57                   | 6,572.43                            | 11,000.00                             | 11,000.00                       | 11,000.00                       | 0.00%                       |
| 11-3535-536-11                  | TITLE IV-D COLLECTIONS       | 12,500.00                        | 12,500.00                              | 10,572.89                  | 1,927.11                            | 12,500.00                             | 12,500.00                       | 12,500.00                       | 0.00%                       |
| 11-3535-536-12                  | IV-D INCENTIVE               | 23,301.00                        | 19,008.00                              | 16,512.00                  | 2,496.00                            | 18,576.00                             | 18,576.00                       | 18,576.00                       | -2.27%                      |
| 11-3535-536-13                  | APS/CPS COVID                | 7,092.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-3535-536-31                  | IV-E FOSTER CARE             | 251,382.00                       | 284,899.00                             | 122,542.07                 | 162,356.93                          | 343,556.00                            | 343,556.00                      | 343,556.00                      | 20.59%                      |
| 11-3535-536-32                  | WAFFA PAYBACK                | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-3535-536-40                  | STATE FOSTER CARE            | 225,000.00                       | 175,000.00                             | 133,239.27                 | 41,760.73                           | 140,992.00                            | 140,992.00                      | 140,992.00                      | -19.43%                     |
| 11-3535-536-55                  | ADOPTION ASSISTANCE          | 32,400.00                        | 32,400.00                              | 3,435.98                   | 28,964.02                           | 14,364.00                             | 14,364.00                       | 14,364.00                       | -55.67%                     |
| 11-3535-536-56                  | ADOPTION FEES                | 800.00                           | 800.00                                 | -                          | 800.00                              | 800.00                                | 800.00                          | 800.00                          | 0.00%                       |
| 11-3537-537-20                  | CRISIS INTERVENTION          | 173,196.00                       | 131,271.00                             | 53,189.34                  | 78,081.66                           | 140,516.00                            | 140,516.00                      | 140,516.00                      | 7.04%                       |
| 11-3537-537-22                  | LINKS                        | 64,238.66                        | 14,816.00                              | 11,961.86                  | 2,854.14                            | 14,363.00                             | 14,363.00                       | 14,363.00                       | -3.06%                      |
| 11-3537-538-00                  | DUKE ENERGY                  | 52,241.99                        | 30,000.00                              | 59,000.00                  | (29,000.00)                         | 30,000.00                             | 30,000.00                       | 30,000.00                       | 0.00%                       |
| 11-3537-539-05                  | SALE OF EQUIPMENT            | 400.00                           | 400.00                                 | -                          | 400.00                              | 400.00                                | 400.00                          | 400.00                          | 0.00%                       |
| 11-3537-539-06                  | DOGWOOD HEALTH TRUST         | 14,025.00                        | -                                      | -                          | -                                   | -                                     | 50,000.00                       | 50,000.00                       |                             |
| 11-3537-539-09                  | NC HEALTH CHOICE FEES        | 10,000.00                        | 10,000.00                              | -                          | 10,000.00                           | -                                     | -                               | -                               | -100.00%                    |
| 11-3537-539-10                  | HEALTH COVERAGE-WORKERS W DI | 200.00                           | 200.00                                 | -                          | 200.00                              | 200.00                                | 200.00                          | 200.00                          | 0.00%                       |
| 11-3537-539-11                  | SPECIAL CHILD ADOPTION       | 41,327.00                        | 102,955.99                             | -                          | 102,955.99                          | 98,454.00                             | 98,454.00                       | 98,454.00                       | -4.37%                      |
| 11-3537-539-12                  | TRANSPORTATION REIMBURSEMENT | 100,000.00                       | 80,000.00                              | 65,721.31                  | 14,278.69                           | 80,000.00                             | 80,000.00                       | 80,000.00                       | 0.00%                       |
| 11-3537-539-13                  | HELPING EACH MEMBER COPE     | 10,277.00                        | 6,213.00                               | 447.00                     | 5,766.00                            | 5,775.00                              | 5,775.00                        | 5,775.00                        | -7.05%                      |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                      | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-3537-539-14                               | PROGRESS ENERGY NEIGHBOR FUN | 2,109.00                         | 2,191.00                               | -                          | 2,191.00                            | 1,460.00                              | 1,460.00                        | 1,460.00                        | -33.36%                     |
| 11-3537-539-18                               | DCD CHILD CARE SUBSIDY       | 80,000.00                        | 83,926.00                              | 55,296.33                  | 28,629.67                           | 83,926.00                             | 83,926.00                       | 83,926.00                       | 0.00%                       |
| 11-3537-539-19                               | LOW INCOME ENERGY ASST       | 213,676.00                       | 197,984.00                             | 59,200.00                  | 138,784.00                          | 223,399.00                            | 223,399.00                      | 223,399.00                      | 12.84%                      |
| 11-3537-539-20                               | LOW INCOME ENERGY ASST-PANDE | 280,336.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-3537-539-21                               | NC DHHS LIHWAP               | 72,197.00                        | 67,000.00                              | 3,316.38                   | 63,683.62                           | 63,816.45                             | 63,816.00                       | 63,816.00                       | -4.75%                      |
| 11-3537-599-21                               | VAYA MENTAL HEALTH BLOCK GRA | -                                | 30,000.00                              | 28,040.20                  | 1,959.80                            | -                                     | -                               | -                               | -100.00%                    |
| <b>TOTAL SOCIAL SERVICES REVENUES</b>        |                              | <b>\$ 4,739,030.65</b>           | <b>\$ 4,420,791.27</b>                 | <b>\$ 3,430,775.56</b>     | <b>\$ 990,015.71</b>                | <b>\$ 5,293,629.00</b>                | <b>\$ 5,071,094.00</b>          | <b>\$ 5,071,094.00</b>          | <b>14.71%</b>               |
| <b>INDIAN RESERVATION REVENUES</b>           |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3539-531-10                               | ADMINISTRATION STATE-FEDERAL | 179,398.00                       | 191,056.00                             | 170,419.73                 | 20,636.27                           | 191,387.03                            | 191,387.00                      | 191,387.00                      | 0.17%                       |
| 11-3539-531-12                               | TRANSPORTATION REIMBURSEMENT | 10,000.00                        | 8,000.00                               | 1,026.87                   | 6,973.13                            | 8,000.00                              | 8,000.00                        | 8,000.00                        | 0.00%                       |
| 11-3539-535-21                               | MEDICAID PAYBACK             | 2,000.00                         | 2,000.00                               | -                          | 2,000.00                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-3539-536-31                               | WAFFA PAYBACK                | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-3539-536-40                               | STATE-FEDERAL IV-E FOSTER CA | 80,000.00                        | 25,000.00                              | 29,482.05                  | (4,482.05)                          | 25,000.00                             | 30,000.00                       | 30,000.00                       | 20.00%                      |
| 11-3539-536-41                               | STATE FOSTER CARE            | 35,000.00                        | 20,000.00                              | 33,283.68                  | (13,283.68)                         | 20,000.00                             | 31,374.00                       | 31,374.00                       | 56.87%                      |
| <b>TOTAL INDIAN RESERVATION REVENUES</b>     |                              | <b>\$ 306,898.00</b>             | <b>\$ 246,556.00</b>                   | <b>\$ 234,212.33</b>       | <b>\$ 12,343.67</b>                 | <b>\$ 246,887.03</b>                  | <b>\$ 263,261.00</b>            | <b>\$ 263,261.00</b>            | <b>6.78%</b>                |
| <b>DEPARTMENT ON AGING REVENUES</b>          |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3540-330-00                               | HOME & COMMUNITY CARE BLOCK  | 262,062.00                       | 270,000.00                             | 298,876.73                 | (28,876.73)                         | 270,000.00                            | 270,000.00                      | 270,000.00                      | 0.00%                       |
| 11-3540-330-01                               | MEALS-DONATIONS AND FEES     | 26,500.00                        | 26,500.00                              | 34,968.60                  | (8,468.60)                          | 26,500.00                             | 26,500.00                       | 26,500.00                       | 0.00%                       |
| 11-3540-330-02                               | ANIMAL MEAL DONATIONS        | 100.00                           | 100.00                                 | 10,237.50                  | (10,137.50)                         | 100.00                                | 100.00                          | 100.00                          | 0.00%                       |
| 11-3540-330-03                               | LIQUID SUPPLEMENTS           | 1,000.00                         | 1,500.00                               | 667.00                     | 833.00                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | -33.33%                     |
| 11-3540-330-05                               | MEALS-PRIVATE PAY            | 1,250.00                         | 1,000.00                               | 231.00                     | 769.00                              | 1,250.00                              | 1,250.00                        | 1,250.00                        | 25.00%                      |
| 11-3540-360-02                               | PROJECT CARE-DONATIONS & FEE | 6,650.00                         | 6,000.00                               | 8,219.05                   | (2,219.05)                          | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-3540-531-09                               | CASHIERS SENIOR CENTER       | 4,500.00                         | 2,000.00                               | 3,823.00                   | (1,823.00)                          | 3,000.00                              | 3,500.00                        | 3,500.00                        | 75.00%                      |
| 11-3540-531-13                               | SENIOR CENTER GENERAL PURPOS | 10,515.00                        | 10,693.00                              | 10,693.00                  | -                                   | 10,901.00                             | 10,901.00                       | 10,901.00                       | 1.95%                       |
| 11-3540-531-14                               | AGING DONATIONS              | 5,900.00                         | 5,000.00                               | 5,763.28                   | (763.28)                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-3540-531-20                               | SHIIP/SENIOR CARE            | 9,011.00                         | 6,000.00                               | 12,675.00                  | (6,675.00)                          | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-3540-531-23                               | ADULT DAY CARE-DSS FUNDING   | 5,000.00                         | 5,000.00                               | 3,075.20                   | 1,924.80                            | 3,000.00                              | 3,000.00                        | 3,000.00                        | -40.00%                     |
| 11-3540-531-24                               | ADULT DAY CARE-CLIENT DONATI | 4,410.00                         | 3,500.00                               | 3,055.00                   | 445.00                              | 3,000.00                              | 3,500.00                        | 3,500.00                        | 0.00%                       |
| 11-3540-531-25                               | ADULT DAY CARE-MEAL DONATION | 500.00                           | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-3540-531-27                               | EMERGENCY FOOD/SHELTER       | 5,250.00                         | 2,750.00                               | 10,498.00                  | (7,748.00)                          | 4,500.00                              | 4,500.00                        | 4,500.00                        | 63.64%                      |
| 11-3540-531-28                               | ADULT DAY CARE-CACFP         | 2,645.00                         | 1,500.00                               | 3,705.50                   | (2,205.50)                          | 3,000.00                              | 3,000.00                        | 3,000.00                        | 100.00%                     |
| 11-3540-531-30                               | DINING ROOM RENTAL           | 1,000.00                         | 500.00                                 | 535.00                     | (35.00)                             | 750.00                                | 750.00                          | 750.00                          | 50.00%                      |
| 11-3540-531-32                               | DONATIONS-SENIOR GAMES       | 4,500.00                         | 2,500.00                               | 3,028.50                   | (528.50)                            | 2,200.00                              | 3,000.00                        | 3,000.00                        | 20.00%                      |
| 11-3540-531-36                               | CARES ACT                    | 35,137.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-3540-531-37                               | ALLIANCE FOR GREEN HEAT GRAN | -                                | 8,254.00                               | 8,964.00                   | (710.00)                            | -                                     | -                               | -                               | -100.00%                    |
| <b>TOTAL DEPARTMENT ON AGING REVENUES</b>    |                              | <b>\$ 385,930.00</b>             | <b>\$ 352,797.00</b>                   | <b>\$ 419,015.36</b>       | <b>\$ (66,218.36)</b>               | <b>\$ 346,201.00</b>                  | <b>\$ 348,001.00</b>            | <b>\$ 348,001.00</b>            | <b>-1.36%</b>               |
| <b>EMERGENCY FOOD &amp; SHELTER REVENUES</b> |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account  | Description                 | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|-----------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-3541-840-00                                     | EMERGENCY FOOD & SHELTER    | 11,825.00                        | 14,000.00                              | 5,938.00                   | 8,062.00                            | 14,000.00                             | 14,000.00                       | 14,000.00                       | 0.00%                       |
| <b>TOTAL EMERGENCY FOOD &amp; SHELTER REVENUES</b> |                             | \$ 11,825.00                     | \$ 14,000.00                           | \$ 5,938.00                | \$ 8,062.00                         | \$ 14,000.00                          | \$ 14,000.00                    | \$ 14,000.00                    | 0.00%                       |
| <b>SENIOR CENTER REVENUES</b>                      |                             |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3542-531-01                                     | ACTIVITY FEES               | 8,500.00                         | 8,500.00                               | 5,513.00                   | 2,987.00                            | 7,500.00                              | 7,500.00                        | 7,500.00                        | -11.76%                     |
| 11-3542-531-03                                     | FUND RAISING INCOME         | 750.00                           | 750.00                                 | 1,327.00                   | (577.00)                            | 500.00                                | 500.00                          | 500.00                          | -33.33%                     |
| 11-3542-840-00                                     | DONATIONS AND GIFTS         | 1,000.00                         | 1,000.00                               | 541.77                     | 458.23                              | 750.00                                | 750.00                          | 750.00                          | -25.00%                     |
| <b>TOTAL SENIOR CENTER REVENUES</b>                |                             | \$ 10,250.00                     | \$ 10,250.00                           | \$ 7,381.77                | \$ 2,868.23                         | \$ 8,750.00                           | \$ 8,750.00                     | \$ 8,750.00                     | -14.63%                     |
| <b>VETERAN'S SERVICE REVENUES</b>                  |                             |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3582-360-00                                     | VETERAN'S SERVICE           | 2,084.00                         | 2,084.00                               | 2,083.33                   | 0.67                                | 2,084.00                              | 2,084.00                        | 2,084.00                        | 0.00%                       |
| <b>TOTAL VETERAN'S SERVICE REVENUES</b>            |                             | \$ 2,084.00                      | \$ 2,084.00                            | \$ 2,083.33                | \$ 0.67                             | \$ 2,084.00                           | \$ 2,084.00                     | \$ 2,084.00                     | 0.00%                       |
| <b>GENERAL REVENUES</b>                            |                             |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3593-330-01                                     | LOTTERY PROCEEDS            | 223,537.00                       | 109,982.00                             | 109,981.17                 | 0.83                                | -                                     | -                               | -                               | -100.00%                    |
| <b>TOTAL GENERAL REVENUES</b>                      |                             | \$ 223,537.00                    | \$ 109,982.00                          | \$ 109,981.17              | \$ 0.83                             | \$ -                                  | \$ -                            | \$ -                            | -100.00%                    |
| <b>RECREATION REVENUES</b>                         |                             |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3612-330-00                                     | TOWN OF SYLVA - POOL        | 25,190.00                        | 15,000.00                              | 22,509.16                  | (7,509.16)                          | 15,000.00                             | 20,000.00                       | 20,000.00                       | 33.33%                      |
| 11-3612-410-00                                     | MISCELLANEOUS REVENUES      | 2,500.00                         | 2,500.00                               | 250.50                     | 2,249.50                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-3612-410-01                                     | SWIMMING POOL ADMISSION     | 43,000.00                        | 45,000.00                              | 22,029.50                  | 22,970.50                           | 45,000.00                             | 45,000.00                       | 45,000.00                       | 0.00%                       |
| 11-3612-410-02                                     | SWIM LESSONS                | 2,700.00                         | 2,700.00                               | -                          | 2,700.00                            | 2,700.00                              | 2,700.00                        | 2,700.00                        | 0.00%                       |
| 11-3612-410-03                                     | SWIMMING POOL REIMBURSEMENT | 9,000.00                         | 9,000.00                               | 582.50                     | 8,417.50                            | 9,000.00                              | 9,000.00                        | 9,000.00                        | 0.00%                       |
| 11-3612-410-04                                     | SPECIAL TRIPS               | 5,000.00                         | 5,000.00                               | 420.00                     | 4,580.00                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | -20.00%                     |
| 11-3612-410-06                                     | SPECIAL PROGRAMS            | 6,200.00                         | 6,000.00                               | 1,787.00                   | 4,213.00                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | -16.67%                     |
| 11-3612-410-09                                     | WOMENS VOLLEYBALL           | 1,900.00                         | 1,900.00                               | 1,750.00                   | 150.00                              | 1,650.00                              | 1,750.00                        | 1,750.00                        | -7.89%                      |
| 11-3612-410-10                                     | CO-REC VOLLEYBALL           | 1,900.00                         | 1,900.00                               | 402.00                     | 1,498.00                            | 1,650.00                              | 1,650.00                        | 1,650.00                        | -13.16%                     |
| 11-3612-410-11                                     | CHURCH VOLLEYBALL           | 1,200.00                         | 1,200.00                               | 1,800.00                   | (600.00)                            | 1,650.00                              | 1,650.00                        | 1,650.00                        | 37.50%                      |
| 11-3612-410-12                                     | YOUTH VOLLEYBALL            | 4,600.00                         | 4,600.00                               | 9,793.00                   | (5,193.00)                          | 6,650.00                              | 9,500.00                        | 9,500.00                        | 106.52%                     |
| 11-3612-410-13                                     | CHURCH SOFTBALL             | 3,200.00                         | 3,200.00                               | -                          | 3,200.00                            | 3,200.00                              | 3,200.00                        | 3,200.00                        | 0.00%                       |
| 11-3612-410-14                                     | ADULT BASKETBALL            | 2,400.00                         | 2,400.00                               | -                          | 2,400.00                            | 3,600.00                              | 3,600.00                        | 3,600.00                        | 50.00%                      |
| 11-3612-410-15                                     | OUTDOOR RECREATION          | 18,000.00                        | 15,000.00                              | 9,963.00                   | 5,037.00                            | 17,000.00                             | 17,000.00                       | 17,000.00                       | 13.33%                      |
| 11-3612-410-16                                     | TENNIS                      | 2,500.00                         | 2,500.00                               | 1,800.00                   | 700.00                              | 2,000.00                              | 2,000.00                        | 2,000.00                        | -20.00%                     |
| 11-3612-410-17                                     | YOUTH SOCCER                | 42,000.00                        | 42,000.00                              | 22,900.00                  | 19,100.00                           | 40,000.00                             | 40,000.00                       | 40,000.00                       | -4.76%                      |
| 11-3612-410-18                                     | YOUTH BASKETBALL            | 12,500.00                        | 13,000.00                              | 12,338.00                  | 662.00                              | 13,000.00                             | 13,000.00                       | 13,000.00                       | 0.00%                       |
| 11-3612-410-19                                     | SANDLOT BASEBALL            | 1,175.00                         | 1,175.00                               | 200.00                     | 975.00                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | -14.89%                     |
| 11-3612-410-20                                     | ROAD RACES                  | 4,500.00                         | 4,500.00                               | 3,315.50                   | 1,184.50                            | 3,500.00                              | 3,500.00                        | 3,500.00                        | -22.22%                     |
| 11-3612-410-22                                     | LEISURE PROGRAMS            | 15,000.00                        | 15,000.00                              | 5,686.00                   | 9,314.00                            | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-3612-410-23                                     | DAY CAMPS                   | 42,000.00                        | 42,000.00                              | 16,645.00                  | 25,355.00                           | 42,000.00                             | 42,000.00                       | 42,000.00                       | 0.00%                       |
| 11-3612-410-24                                     | ANDREWS PARK                | 40,000.00                        | 42,000.00                              | 36,373.50                  | 5,228.50                            | 45,000.00                             | 45,000.00                       | 45,000.00                       | 7.14%                       |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                 | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-3612-410-25                          | SHELTER RENTAL               | 7,500.00                         | 7,500.00                               | 6,140.00                   | 1,320.00                            | 7,500.00                              | 7,500.00                        | 7,500.00                        | 0.00%                       |
| 11-3612-410-26                          | FEE/CHARGES                  | 1,500.00                         | 1,500.00                               | 185.00                     | 1,315.00                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-3612-410-27                          | CHALLENGER SOCCER CAMP       | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-3612-410-28                          | SKI LESSONS                  | 16,000.00                        | 16,000.00                              | 18,606.00                  | (2,606.00)                          | 18,000.00                             | 18,500.00                       | 18,500.00                       | 15.63%                      |
| 11-3612-410-30                          | FAMILY FUNDAY                | 500.00                           | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-3612-410-31                          | PUMPKIN PATCH                | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-3612-410-38                          | RECREATION CENTER FEES       | 165,000.00                       | 165,000.00                             | 143,422.41                 | 21,577.59                           | 173,000.00                            | 173,000.00                      | 173,000.00                      | 4.85%                       |
| 11-3612-410-39                          | CASHIERS RECREATION CENTER F | 145,000.00                       | 145,000.00                             | 150,607.25                 | (5,757.25)                          | 152,000.00                            | 152,000.00                      | 152,000.00                      | 4.83%                       |
| 11-3612-410-40                          | CASHIERS SWIMMING POOL FEES  | 6,500.00                         | 6,000.00                               | -                          | 6,000.00                            | -                                     | -                               | -                               | -100.00%                    |
| 11-3612-410-41                          | PERSONAL TRAINER FEES        | 28,000.00                        | 28,000.00                              | 23,366.00                  | 4,634.00                            | 28,000.00                             | 28,000.00                       | 28,000.00                       | 0.00%                       |
| 11-3612-410-42                          | CASHIERS PERSONAL TRAINER FE | 35,000.00                        | 35,000.00                              | 27,030.00                  | 7,970.00                            | 35,000.00                             | 35,000.00                       | 35,000.00                       | 0.00%                       |
| 11-3612-480-01                          | SWIMMING POOL CONCESSIONS    | 10,000.00                        | 10,000.00                              | 2,907.00                   | 7,093.00                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-3612-480-02                          | PARK CONCESSIONS             | 6,000.00                         | 6,000.00                               | 6,198.25                   | (198.25)                            | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-3612-840-00                          | DONATIONS                    | 9,000.00                         | 9,000.00                               | 4,729.38                   | 4,270.62                            | 9,000.00                              | 9,000.00                        | 9,000.00                        | 0.00%                       |
| 11-3612-840-02                          | DONATIONS-GREENWAYS          | 1,500.00                         | 1,500.00                               | -                          | 1,500.00                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-3612-840-03                          | DONATIONS-CASHIERS           | 4,000.00                         | 4,000.00                               | -                          | 4,000.00                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-3612-840-04                          | DONATIONS-VISION CASHIERS    | 35,572.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| <b>TOTAL RECREATION REVENUES</b>        |                              | <b>\$ 758,537.00</b>             | <b>\$ 713,075.00</b>                   | <b>\$ 553,735.95</b>       | <b>\$ 158,751.05</b>                | <b>\$ 726,600.00</b>                  | <b>\$ 735,050.00</b>            | <b>\$ 735,050.00</b>            | <b>3.08%</b>                |
| <b>OTHER FEES</b>                       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3713-510-00                          | CASHIERS WELL SERVICE FEES   | 13,500.00                        | 13,500.00                              | 12,100.00                  | 1,400.00                            | 13,500.00                             | 13,500.00                       | 13,500.00                       | 0.00%                       |
| <b>TOTAL OTHER FEES</b>                 |                              | <b>\$ 13,500.00</b>              | <b>\$ 13,500.00</b>                    | <b>\$ 12,100.00</b>        | <b>\$ 1,400.00</b>                  | <b>\$ 13,500.00</b>                   | <b>\$ 13,500.00</b>             | <b>\$ 13,500.00</b>             | <b>0.00%</b>                |
| <b>REGISTER OF DEEDS REVENUES</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3814-410-01                          | REGISTER OF DEEDS - REVENUES | 1,150,000.00                     | 900,000.00                             | 747,226.00                 | 152,774.00                          | 925,000.00                            | 900,000.00                      | 900,000.00                      | 0.00%                       |
| 11-3814-410-02                          | REGISTER OF DEEDS-RECEIPTS   | 450,000.00                       | 400,000.00                             | 227,684.90                 | 172,315.10                          | 400,000.00                            | 400,000.00                      | 400,000.00                      | 0.00%                       |
| 11-3814-410-03                          | REGISTER OF DEEDS - MARRIAGE | 7,500.00                         | 7,500.00                               | 7,075.00                   | 425.00                              | 7,500.00                              | 7,500.00                        | 7,500.00                        | 0.00%                       |
| 11-3814-410-04                          | REGISTER OF DEEDS-TECHNOLOGY | 28,000.00                        | 28,000.00                              | -                          | 28,000.00                           | 28,000.00                             | 28,000.00                       | 28,000.00                       | 0.00%                       |
| 11-3814-410-06                          | R.O.D.-REV-ADM FEE           | 20,000.00                        | 15,000.00                              | 10,605.00                  | 4,395.00                            | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-3814-410-07                          | NC OSBM GRANT                | 2,000.00                         | -                                      | 2,166.00                   | (2,166.00)                          | 2,500.00                              | 2,500.00                        | 2,500.00                        | -                           |
| <b>TOTAL REGISTER OF DEEDS REVENUES</b> |                              | <b>\$ 1,657,500.00</b>           | <b>\$ 1,350,500.00</b>                 | <b>\$ 994,756.90</b>       | <b>\$ 355,743.10</b>                | <b>\$ 1,378,000.00</b>                | <b>\$ 1,353,000.00</b>          | <b>\$ 1,353,000.00</b>          | <b>0.19%</b>                |
| <b>OTHER REVENUES</b>                   |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3831-491-00                          | INVESTMENT EARNINGS          | 100,000.00                       | 100,000.00                             | 720,651.29                 | (620,651.29)                        | 600,000.00                            | 750,000.00                      | 750,000.00                      | 650.00%                     |
| 11-3832-000-01                          | COPY MACHINE                 | 34,500.00                        | 34,500.00                              | 15,622.88                  | 18,877.12                           | 34,500.00                             | 34,500.00                       | 34,500.00                       | 0.00%                       |
| 11-3832-000-02                          | FAX MACHINE/COPIES           | 500.00                           | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-3834-860-00                          | RENTS                        | 46,950.00                        | 25,000.00                              | 15,578.06                  | 9,421.94                            | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-3834-860-04                          | TOWER RENT-SKYFI             | 3,000.00                         | 4,500.00                               | 3,504.00                   | 996.00                              | 4,500.00                              | 4,500.00                        | 4,500.00                        | 0.00%                       |
| 11-3835-480-00                          | VENDING MACHINES             | 1,000.00                         | 1,000.00                               | 65.76                      | 934.24                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                          | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|----------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-3835-820-00                   | SALE OF FIXED ASSETS         | 219,695.00                       | 75,000.00                              | 111,550.01                 | (36,550.01)                         | 100,000.00                            | 100,000.00                      | 100,000.00                      | 33.33%                      |
| <b>TOTAL OTHER REVENUES</b>      |                              | <b>\$ 405,645.00</b>             | <b>\$ 240,000.00</b>                   | <b>\$ 866,972.00</b>       | <b>\$ (626,972.00)</b>              | <b>\$ 765,000.00</b>                  | <b>\$ 915,000.00</b>            | <b>\$ 915,000.00</b>            | <b>281.25%</b>              |
| <b>ABC REVENUES</b>              |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3837-351-00                   | ABC DISTRIBUTION-LAW ENFORCE | 30,000.00                        | 30,000.00                              | 18,456.84                  | 11,543.16                           | 30,000.00                             | 30,000.00                       | 30,000.00                       | 0.00%                       |
| 11-3837-351-01                   | ABC DISTRIBUTION - GENERAL   | 540,000.00                       | 540,000.00                             | 420,000.00                 | 120,000.00                          | 540,000.00                            | 540,000.00                      | 540,000.00                      | 0.00%                       |
| 11-3837-351-02                   | ABC DISTRIBUTION - RECREATIO | 15,000.00                        | 15,000.00                              | 14,595.14                  | 404.86                              | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-3837-351-03                   | ABC DISTRIBUTION-EDUCATION   | 45,000.00                        | 45,000.00                              | 21,424.72                  | 23,575.28                           | 45,000.00                             | 45,000.00                       | 45,000.00                       | 0.00%                       |
| 11-3837-351-04                   | ABC LICENSE FEES             | 4,600.00                         | 4,800.00                               | 4,100.00                   | 700.00                              | 4,800.00                              | 4,800.00                        | 4,800.00                        | 0.00%                       |
| 11-3837-351-05                   | BEER AND WINE TAX DISTRIBUTI | 165,000.00                       | 165,000.00                             | -                          | 165,000.00                          | 165,000.00                            | 165,000.00                      | 165,000.00                      | 0.00%                       |
| <b>TOTAL ABC REVENUES</b>        |                              | <b>\$ 799,600.00</b>             | <b>\$ 799,800.00</b>                   | <b>\$ 478,576.70</b>       | <b>\$ 321,223.30</b>                | <b>\$ 799,800.00</b>                  | <b>\$ 799,800.00</b>            | <b>\$ 799,800.00</b>            | <b>0.00%</b>                |
| <b>OTHER REVENUES</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3839-850-00                   | INSURANCE SETTLEMENTS        | 123,948.61                       | 20,501.04                              | 72,073.17                  | (51,572.13)                         | -                                     | -                               | -                               | -100.00%                    |
| 11-3839-850-02                   | ENERGY INCENTIVES            | 28,033.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-3839-850-03                   | SOUTHWESTERN COMMISSION      | 110,000.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-3839-890-00                   | MISCELLANEOUS                | 30,000.00                        | 30,000.00                              | 5,520.62                   | 24,479.38                           | 30,000.00                             | 30,000.00                       | 30,000.00                       | 0.00%                       |
| 11-3839-890-03                   | TDA ADMINISTRATION           | 38,250.00                        | 38,250.00                              | 31,875.00                  | 6,375.00                            | 38,250.00                             | 38,250.00                       | 38,250.00                       | 0.00%                       |
| 11-3839-890-04                   | AIRPORT ADMINISTRATION       | 14,500.00                        | 14,500.00                              | -                          | 14,500.00                           | 14,500.00                             | 14,500.00                       | 14,500.00                       | 0.00%                       |
| <b>TOTAL OTHER REVENUES</b>      |                              | <b>\$ 344,731.61</b>             | <b>\$ 103,251.04</b>                   | <b>\$ 109,468.79</b>       | <b>\$ (6,217.75)</b>                | <b>\$ 82,750.00</b>                   | <b>\$ 82,750.00</b>             | <b>\$ 82,750.00</b>             | <b>-19.86%</b>              |
| <b>FUND BALANCE</b>              |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-3991-000-00                   | FUND BALANCE                 | -                                | 592,626.00                             | -                          | 592,626.00                          | -                                     | -                               | -                               | -100.00%                    |
| <b>TOTAL FUND BALANCE</b>        |                              | <b>\$ -</b>                      | <b>\$ 592,626.00</b>                   | <b>\$ -</b>                | <b>\$ 592,626.00</b>                | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     | <b>-100.00%</b>             |
| <b>DEPARTMENT TOTAL REVENUE:</b> |                              | <b>\$ 81,588,785.57</b>          | <b>\$ 83,167,777.31</b>                | <b>\$ 71,228,909.69</b>    | <b>\$ 11,938,279.62</b>             | <b>\$ 88,448,356.91</b>               | <b>\$ 88,106,428.00</b>         | <b>\$ 88,106,428.00</b>         | <b>5.94%</b>                |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                     | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|-----------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>GOVERNING BODY</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4110-121-00              | SALARIES & WAGES             | 68,715.00                        | 68,410.00                              | 58,203.01                  | 10,206.99                           | 70,462.00                             | 70,462.00                       | 70,462.00                       | 3.00%                       |
| 11-4110-170-00              | BOARD MEMBER EXPENSE         | 12,500.00                        | 12,500.00                              | 9,343.47                   | 3,156.53                            | 12,500.00                             | 12,500.00                       | 12,500.00                       | 0.00%                       |
| 11-4110-181-00              | SOCIAL SECURITY CONTRIBUTION | 4,681.00                         | 4,241.00                               | 3,825.59                   | 415.41                              | 4,369.00                              | 4,369.00                        | 4,369.00                        | 3.02%                       |
| 11-4110-183-00              | HOSPITALIZATION INSURANCE    | 59,465.00                        | 73,200.00                              | 52,028.59                  | 21,171.41                           | 73,200.00                             | 73,200.00                       | 73,200.00                       | 0.00%                       |
| 11-4110-186-00              | WORKMAN'S COMPENSATION       | 730.00                           | 752.00                                 | 752.00                     | -                                   | 775.00                                | 775.00                          | 775.00                          | 3.06%                       |
| 11-4110-187-00              | MEDICARE TAX                 | 992.00                           | 992.00                                 | 894.58                     | 97.42                               | 1,022.00                              | 1,022.00                        | 1,022.00                        | 3.02%                       |
| 11-4110-189-00              | EMPLOYEE APPRECIATION        | 5,000.00                         | 5,000.00                               | 753.07                     | 4,246.93                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-4110-191-00              | PROFESSIONAL SERVICES-AUDIT  | 91,960.00                        | 93,600.00                              | 89,654.05                  | 3,945.95                            | 104,600.00                            | 104,600.00                      | 104,600.00                      | 11.75%                      |
| 11-4110-260-00              | OFFICE SUPPLIES AND MATERIAL | 3,500.00                         | 3,500.00                               | 2,386.73                   | 1,113.27                            | 3,500.00                              | 3,500.00                        | 3,500.00                        | 0.00%                       |
| 11-4110-311-00              | TRAVEL                       | 16,000.00                        | 16,000.00                              | 14,423.83                  | 1,576.17                            | 16,000.00                             | 16,000.00                       | 16,000.00                       | 0.00%                       |
| 11-4110-321-00              | TELEPHONE                    | 3,000.00                         | 3,000.00                               | 1,722.38                   | 1,277.62                            | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 11-4110-325-00              | POSTAGE                      | 250.00                           | 250.00                                 | -                          | 250.00                              | 250.00                                | 250.00                          | 250.00                          | 0.00%                       |
| 11-4110-370-00              | ADVERTISING                  | 7,140.00                         | 5,000.00                               | 3,941.25                   | 1,058.75                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-4110-393-00              | CONTRACTED SERVICES          | 29,148.00                        | 30,000.00                              | 26,813.29                  | 3,186.71                            | 30,000.00                             | 30,000.00                       | 30,000.00                       | 0.00%                       |
| 11-4110-454-00              | INSURANCE-PROFESSIONAL LIABI | 2,520.00                         | 2,520.00                               | 2,520.00                   | -                                   | 2,600.00                              | 2,600.00                        | 2,600.00                        | 3.17%                       |
| 11-4110-491-00              | DUES AND SUBSCRIPTIONS       | 14,000.00                        | 14,500.00                              | 14,183.43                  | 316.57                              | 15,000.00                             | 15,000.00                       | 15,000.00                       | 3.45%                       |
| 11-4110-510-00              | CAPITAL OUTLAY-EQUIPMENT     | 61,381.00                        | 6,954.00                               | 6,993.17                   | (39.17)                             | 5,000.00                              | -                               | -                               | -100.00%                    |
| 11-4110-699-00              | MISCELLANEOUS DONATIONS      | 25,000.00                        | 25,000.00                              | 10,033.36                  | 7,574.24                            | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| <b>TOTAL GOVERNING BODY</b> |                              | <b>\$ 405,982.00</b>             | <b>\$ 365,419.00</b>                   | <b>\$ 298,471.80</b>       | <b>\$ 59,554.80</b>                 | <b>\$ 377,278.00</b>                  | <b>\$ 372,278.00</b>            | <b>\$ 372,278.00</b>            | <b>1.88%</b>                |
| <b>ADMINISTRATION</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4120-121-00              | SALARIES & WAGES             | 242,351.00                       | 254,170.00                             | 216,362.26                 | 37,807.74                           | 267,286.00                            | 267,286.00                      | 267,286.00                      | 5.16%                       |
| 11-4120-181-00              | SOCIAL SECURITY CONTRIBUTION | 14,075.00                        | 15,759.00                              | 12,565.15                  | 3,193.85                            | 16,572.00                             | 16,572.00                       | 16,572.00                       | 5.16%                       |
| 11-4120-182-00              | RETIREMENT EXPENSE           | 27,404.00                        | 29,027.00                              | 26,372.96                  | 2,654.04                            | 34,507.00                             | 34,507.00                       | 34,507.00                       | 18.88%                      |
| 11-4120-183-00              | HOSPITALIZATION INSURANCE    | 44,130.00                        | 43,920.00                              | 37,332.20                  | 6,587.80                            | 43,920.00                             | 43,920.00                       | 43,920.00                       | 0.00%                       |
| 11-4120-185-00              | UNEMPLOYMENT INSURANCE       | 880.00                           | 840.00                                 | 684.20                     | 155.80                              | 888.00                                | 888.00                          | 888.00                          | 5.71%                       |
| 11-4120-186-00              | WORKMAN'S COMPENSATION       | 710.00                           | 732.00                                 | 732.00                     | -                                   | 755.00                                | 755.00                          | 755.00                          | 3.14%                       |
| 11-4120-187-00              | MEDICARE TAX                 | 3,455.00                         | 3,686.00                               | 2,938.60                   | 747.40                              | 3,876.00                              | 3,876.00                        | 3,876.00                        | 5.15%                       |
| 11-4120-250-00              | VEHICLE SUPPLIES             | 1,500.00                         | 2,500.00                               | 584.63                     | 1,915.37                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-4120-260-00              | OFFICE SUPPLIES AND MATERIAL | 3,000.00                         | 3,000.00                               | 629.88                     | 2,370.12                            | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 11-4120-260-01              | CITIZENS ACADEMY SUPPLIES    | 5,000.00                         | 5,000.00                               | 4,337.98                   | 662.02                              | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-4120-311-00              | TRAVEL                       | 3,645.00                         | 6,000.00                               | 970.03                     | 5,029.97                            | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-4120-321-00              | TELEPHONE                    | 6,000.00                         | 6,000.00                               | 4,433.38                   | 1,566.62                            | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-4120-325-00              | POSTAGE                      | 500.00                           | 500.00                                 | 202.41                     | 297.59                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4120-370-00              | ADVERTISING                  | 500.00                           | 500.00                                 | 80.96                      | 419.04                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4120-452-00              | INSURANCE-VEHICLE            | 3,000.00                         | 3,000.00                               | 3,000.00                   | -                                   | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 11-4120-454-00              | INSURANCE-PROFESSIONAL LIABL | 4,040.00                         | 4,040.00                               | 4,040.00                   | -                                   | 4,040.00                              | 4,040.00                        | 4,040.00                        | 0.00%                       |
| 11-4120-491-00              | DUES AND SUBSCRIPTIONS       | 900.00                           | 1,000.00                               | 906.90                     | 93.10                               | 1,500.00                              | 1,500.00                        | 1,500.00                        | 50.00%                      |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                      | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4120-510-00               | CAPITAL OUTLAY-EQUIPMENT     | 5,595.00                         | -                                      | -                          | -                                   | 3,500.00                              | -                               | -                               |                             |
| 11-4120-540-00               | CAPITAL OUTLAY-MOTOR VEHICLE | 63,232.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| <b>TOTAL ADMINISTRATION</b>  |                              | <b>\$ 429,917.00</b>             | <b>\$ 379,674.00</b>                   | <b>\$ 316,173.54</b>       | <b>\$ 63,500.46</b>                 | <b>\$ 403,344.00</b>                  | <b>\$ 399,844.00</b>            | <b>\$ 399,844.00</b>            | <b>5.31%</b>                |
| <b>HUMAN RESOURCES</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4125-121-00               | SALARIES & WAGES             | 115,075.00                       | 126,896.00                             | 108,114.75                 | 18,781.25                           | 134,770.00                            | 134,770.00                      | 134,770.00                      | 6.21%                       |
| 11-4125-181-00               | SOCIAL SECURITY CONTRIBUTION | 7,083.00                         | 7,868.00                               | 6,627.69                   | 1,240.31                            | 8,355.74                              | 8,356.00                        | 8,356.00                        | 6.20%                       |
| 11-4125-182-00               | RETIREMENT EXPENSE           | 13,180.00                        | 14,492.00                              | 13,178.05                  | 1,313.95                            | 17,398.81                             | 17,399.00                       | 17,399.00                       | 20.06%                      |
| 11-4125-183-00               | HOSPITALIZATION INSURANCE    | 29,420.00                        | 29,280.00                              | 24,888.14                  | 4,391.86                            | 29,280.00                             | 29,280.00                       | 29,280.00                       | 0.00%                       |
| 11-4125-185-00               | UNEMPLOYMENT INSURANCE       | 565.00                           | 560.00                                 | 456.97                     | 103.03                              | 592.00                                | 592.00                          | 592.00                          | 5.71%                       |
| 11-4125-186-00               | WORKMAN'S COMPENSATION INSUR | 332.00                           | 345.00                                 | 345.00                     | -                                   | 345.00                                | 349.00                          | 349.00                          | 1.16%                       |
| 11-4125-187-00               | MEDICARE TAX                 | 1,662.00                         | 1,840.00                               | 1,549.99                   | 290.01                              | 1,954.17                              | 1,954.00                        | 1,954.00                        | 6.20%                       |
| 11-4125-260-00               | OFFICE SUPPLIES & MATERIALS  | 5,000.00                         | 5,050.00                               | 3,248.61                   | 1,801.39                            | 5,050.00                              | 5,050.00                        | 5,050.00                        | 0.00%                       |
| 11-4125-311-00               | TRAVEL                       | 2,845.00                         | 4,000.00                               | 114.35                     | 3,885.65                            | 4,300.00                              | 4,300.00                        | 4,300.00                        | 7.50%                       |
| 11-4125-321-00               | TELEPHONE                    | 2,800.00                         | 2,700.00                               | 2,223.42                   | 476.58                              | 3,000.00                              | 3,000.00                        | 3,000.00                        | 11.11%                      |
| 11-4125-325-00               | POSTAGE                      | 1,200.00                         | 1,320.00                               | 307.65                     | 1,012.35                            | 1,020.00                              | 1,020.00                        | 1,020.00                        | -22.73%                     |
| 11-4125-454-00               | INSURANCE-PROFESSIONAL LIABI | 500.00                           | 500.00                                 | 500.00                     | -                                   | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4125-491-00               | DUES & SUBSCRIPTIONS         | 940.00                           | 990.00                                 | 653.00                     | 337.00                              | 1,040.00                              | 1,040.00                        | 1,040.00                        | 5.05%                       |
| 11-4125-550-00               | CAPITAL OUTLAY               | -                                | 1,496.00                               | 1,496.00                   | -                                   | 5,715.08                              | -                               | -                               | -100.00%                    |
| 11-4125-699-00               | CONTRACTED SERVICES          | 27,579.00                        | 33,795.00                              | 22,892.62                  | 10,692.38                           | 36,551.46                             | 36,551.00                       | 36,551.00                       | 8.16%                       |
| <b>TOTAL HUMAN RESOURCES</b> |                              | <b>\$ 208,181.00</b>             | <b>\$ 231,132.00</b>                   | <b>\$ 186,596.24</b>       | <b>\$ 44,325.76</b>                 | <b>\$ 249,872.26</b>                  | <b>\$ 244,161.00</b>            | <b>\$ 244,161.00</b>            | <b>5.64%</b>                |
| <b>FINANCE</b>               |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4130-121-00               | SALARIES & WAGES             | 507,829.00                       | 545,228.00                             | 464,488.40                 | 80,739.60                           | 572,290.00                            | 572,290.00                      | 572,290.00                      | 4.96%                       |
| 11-4130-181-00               | SOCIAL SECURITY CONTRIBUTION | 29,502.00                        | 33,805.00                              | 26,726.41                  | 7,078.59                            | 35,482.00                             | 35,482.00                       | 35,482.00                       | 4.96%                       |
| 11-4130-182-00               | RETIREMENT EXPENSE           | 57,565.00                        | 62,266.00                              | 56,617.87                  | 5,648.13                            | 73,883.00                             | 73,883.00                       | 73,883.00                       | 18.66%                      |
| 11-4130-183-00               | HOSPITALIZATION INSURANCE    | 116,020.00                       | 117,120.00                             | 99,552.54                  | 17,567.46                           | 117,120.00                            | 117,120.00                      | 117,120.00                      | 0.00%                       |
| 11-4130-183-01               | RETIREE INSURANCE            | 45,971.00                        | 27,939.68                              | 27,939.68                  | -                                   | 27,940.00                             | 29,728.20                       | 29,728.20                       | 6.40%                       |
| 11-4130-185-00               | UNEMPLOYMENT INSURANCE       | 2,235.00                         | 2,240.00                               | 1,835.01                   | 404.99                              | 2,368.00                              | 2,368.00                        | 2,368.00                        | 5.71%                       |
| 11-4130-186-00               | WORKMAN'S COMPENSATION       | 1,476.00                         | 1,525.00                               | 1,525.00                   | -                                   | 1,575.00                              | 1,575.00                        | 1,575.00                        | 3.28%                       |
| 11-4130-187-00               | MEDICARE TAX                 | 7,309.00                         | 7,906.00                               | 6,625.00                   | 1,281.00                            | 8,298.00                              | 8,298.00                        | 8,298.00                        | 4.96%                       |
| 11-4130-260-00               | OFFICE SUPPLIES              | 15,445.00                        | 17,500.00                              | 9,609.83                   | 7,890.17                            | 17,500.00                             | 17,500.00                       | 17,500.00                       | 0.00%                       |
| 11-4130-311-00               | TRAVEL                       | 2,000.00                         | 2,000.00                               | -                          | 2,000.00                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-4130-321-00               | TELEPHONE                    | 7,000.00                         | 6,000.00                               | 5,553.50                   | 446.50                              | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-4130-325-00               | POSTAGE                      | 6,000.00                         | 6,000.00                               | 5,657.69                   | 342.31                              | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-4130-352-00               | REPAIRS & MAINT EQUIPMENT    | 2,500.00                         | 2,500.00                               | 1,014.00                   | 1,486.00                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-4130-370-00               | ADVERTISING                  | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4130-454-00               | INSURANCE-PROFESSIONAL LIABI | 3,275.00                         | 3,275.00                               | 3,275.00                   | -                                   | 5,000.00                              | 5,000.00                        | 5,000.00                        | 52.67%                      |
| 11-4130-491-00               | DUES AND SUBSCRIPTIONS       | 1,800.00                         | 1,800.00                               | 340.00                     | 1,460.00                            | 1,800.00                              | 1,800.00                        | 1,800.00                        | 0.00%                       |
| 11-4130-510-00               | CAPITAL OUTLAY-EQUIPMENT     | -                                | -                                      | -                          | -                                   | 22,480.00                             | -                               | -                               |                             |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                      | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4130-699-00               | CONTRACTED SERVICES          | 6,000.00                         | 5,000.00                               | -                          | 5,000.00                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| <b>TOTAL FINANCE</b>         |                              | \$ 812,427.00                    | \$ 842,604.68                          | \$ 710,759.93              | \$ 131,844.75                       | \$ 907,736.00                         | \$ 887,044.20                   | \$ 887,044.20                   | 5.27%                       |
| <b>TAX COLLECTIONS</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4140-121-00               | SALARIES & WAGES             | 167,015.00                       | 182,291.00                             | 147,385.05                 | 34,905.95                           | 226,462.00                            | 185,828.00                      | 185,828.00                      | 1.94%                       |
| 11-4140-181-00               | SOCIAL SECURITY CONTRIBUTION | 10,355.00                        | 11,302.04                              | 8,697.15                   | 2,604.89                            | 14,041.00                             | 11,521.00                       | 11,521.00                       | 1.94%                       |
| 11-4140-182-00               | RETIREMENT EXPENSE           | 19,073.00                        | 22,057.21                              | 17,967.33                  | 4,089.88                            | 29,237.00                             | 23,990.00                       | 23,990.00                       | 8.76%                       |
| 11-4140-183-00               | HOSPITALIZATION INSURANCE    | 56,850.00                        | 58,560.00                              | 46,341.48                  | 12,218.52                           | 58,560.00                             | 58,560.00                       | 58,560.00                       | 0.00%                       |
| 11-4140-183-01               | RETIREE INSURANCE            | 20,223.00                        | 20,293.13                              | 20,293.13                  | -                                   | 20,293.00                             | 20,694.24                       | 20,694.24                       | 1.98%                       |
| 11-4140-185-00               | UNEMPLOYMENT INSURANCE       | 1,100.00                         | 1,040.00                               | 891.66                     | 148.34                              | 1,184.00                              | 1,184.00                        | 1,184.00                        | 13.85%                      |
| 11-4140-186-00               | WORKMAN'S COMPENSATION       | 485.00                           | 500.00                                 | 500.00                     | -                                   | 500.00                                | 506.00                          | 506.00                          | 1.20%                       |
| 11-4140-187-00               | MEDICARE TAX                 | 2,422.00                         | 2,643.22                               | 2,033.94                   | 609.28                              | 3,284.00                              | 2,695.00                        | 2,695.00                        | 1.96%                       |
| 11-4140-260-00               | OFFICE SUPPLIES AND MATERIAL | 8,000.00                         | 8,000.00                               | 7,357.19                   | 642.81                              | 8,000.00                              | 8,000.00                        | 8,000.00                        | 0.00%                       |
| 11-4140-311-00               | TRAVEL                       | 2,650.00                         | 2,000.00                               | 1,814.93                   | 185.07                              | 3,000.00                              | 3,000.00                        | 3,000.00                        | 50.00%                      |
| 11-4140-321-00               | TELEPHONE                    | 3,500.00                         | 3,500.00                               | 2,038.68                   | 1,461.32                            | 3,500.00                              | 3,500.00                        | 3,500.00                        | 0.00%                       |
| 11-4140-325-00               | POSTAGE                      | 8,650.00                         | 7,500.00                               | 7,647.95                   | (147.95)                            | 7,500.00                              | 7,500.00                        | 7,500.00                        | 0.00%                       |
| 11-4140-352-00               | REPAIRS & MAINT EQUIPMENT    | 3,000.00                         | 3,000.00                               | 1,163.00                   | 1,837.00                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | -33.33%                     |
| 11-4140-370-00               | ADVERTISING                  | 8,200.00                         | 8,200.00                               | 128.30                     | 8,071.70                            | 6,000.00                              | 6,000.00                        | 6,000.00                        | -26.83%                     |
| 11-4140-454-00               | INSURANCE-PROFESSIONAL LIABI | 2,150.00                         | 2,150.00                               | 2,150.00                   | -                                   | 2,150.00                              | 2,150.00                        | 2,150.00                        | 0.00%                       |
| 11-4140-491-00               | DUES AND SUBSCRIPTIONS       | 200.00                           | 200.00                                 | 75.00                      | 125.00                              | 200.00                                | 200.00                          | 200.00                          | 0.00%                       |
| 11-4140-510-00               | CAPITAL OUTLAY-EQUIPMENT     | 11,478.00                        | 8,997.00                               | 5,120.40                   | 3,876.60                            | 1,725.00                              | -                               | -                               | -100.00%                    |
| 11-4140-510-01               | CAPITAL OUTLAY-SOFTWARE      | 42,100.00                        | 53,387.00                              | 11,550.00                  | 41,837.00                           | 36,887.00                             | 36,887.00                       | 36,887.00                       | -30.91%                     |
| 11-4140-699-00               | CONTRACTED SERVICES          | 12,000.00                        | 12,000.00                              | 6,675.00                   | 5,325.00                            | 6,600.00                              | 6,600.00                        | 6,600.00                        | -45.00%                     |
| <b>TOTAL TAX COLLECTIONS</b> |                              | \$ 379,451.00                    | \$ 407,620.60                          | \$ 289,830.19              | \$ 117,790.41                       | \$ 431,123.00                         | \$ 380,815.24                   | \$ 380,815.24                   | -6.58%                      |
| <b>TAX ADMINISTRATION</b>    |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4141-121-00               | SALARIES & WAGES             | 387,186.00                       | 436,159.00                             | 363,485.29                 | 72,673.71                           | 617,590.00                            | 447,918.00                      | 447,918.00                      | 2.70%                       |
| 11-4141-181-00               | SOCIAL SECURITY CONTRIBUTION | 24,973.00                        | 27,042.00                              | 21,329.53                  | 5,712.47                            | 38,291.00                             | 27,771.00                       | 27,771.00                       | 2.70%                       |
| 11-4141-182-00               | RETIREMENT EXPENSE           | 45,998.00                        | 49,810.00                              | 44,308.21                  | 5,501.79                            | 79,731.00                             | 57,826.00                       | 57,826.00                       | 16.09%                      |
| 11-4141-183-00               | HOSPITALIZATION INSURANCE    | 117,120.00                       | 117,120.00                             | 96,174.06                  | 20,945.94                           | 146,400.00                            | 117,120.00                      | 117,120.00                      | 0.00%                       |
| 11-4141-183-01               | RETIREE INSURANCE            | 40,446.00                        | 40,586.25                              | 40,586.25                  | -                                   | 40,586.00                             | 41,388.48                       | 41,388.48                       | 1.98%                       |
| 11-4141-185-00               | UNEMPLOYMENT INSURANCE       | 2,180.00                         | 2,240.00                               | 1,788.97                   | 451.03                              | 2,960.00                              | 2,368.00                        | 2,368.00                        | 5.71%                       |
| 11-4141-186-00               | WORKMAN'S COMPENSATION       | 1,164.00                         | 1,200.00                               | 1,200.00                   | -                                   | 1,200.00                              | 1,213.00                        | 1,213.00                        | 1.08%                       |
| 11-4141-187-00               | MEDICARE TAX                 | 5,840.00                         | 6,325.00                               | 4,988.63                   | 1,336.37                            | 8,955.00                              | 6,495.00                        | 6,495.00                        | 2.69%                       |
| 11-4141-260-00               | OFFICE SUPPLIES AND MATERIAL | 12,500.00                        | 12,500.00                              | 9,300.69                   | 3,199.31                            | 12,500.00                             | 12,500.00                       | 12,500.00                       | 0.00%                       |
| 11-4141-311-00               | TRAVEL                       | 5,000.00                         | 5,000.00                               | 2,385.42                   | 2,614.58                            | 6,800.00                              | 6,000.00                        | 6,000.00                        | 20.00%                      |
| 11-4141-321-00               | TELEPHONE                    | 12,000.00                        | 12,000.00                              | 7,688.53                   | 4,311.47                            | 12,000.00                             | 10,000.00                       | 10,000.00                       | -16.67%                     |
| 11-4141-325-00               | POSTAGE                      | 19,000.00                        | 20,000.00                              | 21,058.86                  | (1,058.86)                          | 22,750.00                             | 22,750.00                       | 22,750.00                       | 13.75%                      |
| 11-4141-351-00               | REPAIR & MAINTENANCE-VEHICLE | 2,500.00                         | 2,500.00                               | 754.59                     | 1,745.41                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-4141-352-00               | REPAIRS & MAINT EQUIPMENT    | 2,000.00                         | 2,000.00                               | 340.45                     | 1,659.55                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                         | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4141-370-00                  | ADVERTISING AND PUBLICATIONS | 3,000.00                         | 3,000.00                               | 2,844.50                   | 155.50                              | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 11-4141-395-00                  | TRAINING EMPLOYEE EDUCATION  | 5,000.00                         | 5,000.00                               | 2,445.82                   | 2,554.18                            | 8,750.00                              | 8,750.00                        | 8,750.00                        | 75.00%                      |
| 11-4141-454-00                  | INSURANCE-PROFESSIONAL LIABI | 2,000.00                         | 2,000.00                               | 2,000.00                   | -                                   | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-4141-491-00                  | DUES AND SUBSCRIPTIONS       | 1,055.00                         | 1,055.00                               | 890.50                     | 164.50                              | 2,110.00                              | 2,110.00                        | 2,110.00                        | 100.00%                     |
| 11-4141-510-00                  | CAPITAL OUTLAY-EQUIPMENT     | 25,147.00                        | -                                      | 4,849.00                   | (8,719.48)                          | 4,724.00                              | -                               | -                               |                             |
| 11-4141-510-01                  | LEASED EQUIPMENT             | -                                | 53,387.00                              | 11,550.00                  | 41,837.00                           | 41,312.00                             | 36,887.00                       | 36,887.00                       | -30.91%                     |
| 11-4141-699-01                  | CONTRACTED SERVICES          | 58,125.00                        | 58,400.00                              | 12,483.34                  | 36,554.16                           | 53,000.00                             | 53,000.00                       | 53,000.00                       | -9.25%                      |
| 11-4141-699-03                  | BILLING&NOTIFICATION COST    | 11,000.00                        | 12,000.00                              | 10,000.42                  | 1,999.58                            | 12,000.00                             | 12,000.00                       | 12,000.00                       | 0.00%                       |
| <b>TOTAL TAX ADMINISTRATION</b> |                              | <b>\$ 783,234.00</b>             | <b>\$ 869,324.25</b>                   | <b>\$ 662,453.06</b>       | <b>\$ 193,638.21</b>                | <b>\$ 1,121,159.00</b>                | <b>\$ 875,596.48</b>            | <b>\$ 875,596.48</b>            | <b>0.72%</b>                |
| <b>GIS-MAPPING</b>              |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4142-121-00                  | SALARIES & WAGES             | 92,900.00                        | 46,446.00                              | 39,542.90                  | 6,903.10                            | 48,340.00                             | 49,340.00                       | 49,340.00                       | 6.23%                       |
| 11-4142-181-00                  | SOCIAL SECURITY CONTRIBUTION | 5,760.00                         | 2,880.00                               | 2,430.30                   | 449.70                              | 2,997.00                              | 3,059.00                        | 3,059.00                        | 6.22%                       |
| 11-4142-182-00                  | RETIREMENT EXPENSE           | 10,609.00                        | 5,305.00                               | 4,820.02                   | 484.98                              | 6,241.00                              | 6,370.00                        | 6,370.00                        | 20.08%                      |
| 11-4142-183-00                  | HOSPITALIZATION INSURANCE    | 29,080.00                        | 14,640.00                              | 12,444.07                  | 2,195.93                            | 14,640.00                             | 14,640.00                       | 14,640.00                       | 0.00%                       |
| 11-4142-185-00                  | UNEMPLOYMENT INSURANCE       | 520.00                           | 280.00                                 | 231.80                     | 48.20                               | 296.00                                | 296.00                          | 296.00                          | 5.71%                       |
| 11-4142-186-00                  | WORKMAN'S COMPENSATION INSUR | 283.00                           | 283.00                                 | 283.00                     | -                                   | 295.00                                | 295.00                          | 295.00                          | 4.24%                       |
| 11-4142-187-00                  | MEDICARE TAX                 | 1,347.00                         | 674.00                                 | 568.36                     | 105.64                              | 701.00                                | 716.00                          | 716.00                          | 6.23%                       |
| 11-4142-260-00                  | OFFICE SUPPLIES              | 500.00                           | 500.00                                 | 124.94                     | 375.06                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4142-311-00                  | TRAVEL                       | 1,400.00                         | 1,400.00                               | -                          | 1,400.00                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 7.14%                       |
| 11-4142-321-00                  | TELEPHONE                    | 1,500.00                         | 1,500.00                               | 798.53                     | 701.47                              | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4142-510-00                  | CAPITAL OUTLAY EQUIPMENT     | -                                | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-4142-699-00                  | CONTRACTED SERVICES          | 6,200.00                         | 6,000.00                               | 6,750.00                   | (750.00)                            | 8,000.00                              | 8,000.00                        | 8,000.00                        | 33.33%                      |
| 11-4142-699-01                  | SOFTWARE MAINTENANCE         | 13,200.00                        | 13,200.00                              | 10,702.50                  | 2,497.50                            | 13,200.00                             | 13,200.00                       | 13,200.00                       | 0.00%                       |
| <b>TOTAL GIS-MAPPING</b>        |                              | <b>\$ 163,299.00</b>             | <b>\$ 93,108.00</b>                    | <b>\$ 78,696.42</b>        | <b>\$ 14,411.58</b>                 | <b>\$ 98,210.00</b>                   | <b>\$ 99,416.00</b>             | <b>\$ 99,416.00</b>             | <b>6.77%</b>                |
| <b>LEGAL</b>                    |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4150-121-00                  | SALARIES & WAGES             | 106,289.00                       | 114,062.00                             | 103,450.80                 | 10,611.20                           | 119,228.00                            | 119,228.00                      | 119,228.00                      | 4.53%                       |
| 11-4150-181-00                  | SOCIAL SECURITY CONTRIBUTION | 6,415.00                         | 7,072.00                               | 6,223.48                   | 848.52                              | 7,392.00                              | 7,392.00                        | 7,392.00                        | 4.52%                       |
| 11-4150-182-00                  | RETIREMENT EXPENSE           | 12,173.00                        | 13,026.00                              | 12,608.33                  | 417.67                              | 15,392.00                             | 15,392.00                       | 15,392.00                       | 18.16%                      |
| 11-4150-183-00                  | HOSPITALIZATION INSURANCE    | 14,710.00                        | 14,640.00                              | 11,317.91                  | 3,322.09                            | 14,640.00                             | 14,640.00                       | 14,640.00                       | 0.00%                       |
| 11-4150-185-00                  | UNEMPLOYMENT INSURANCE       | 285.00                           | 280.00                                 | 205.69                     | 74.31                               | 296.00                                | 296.00                          | 296.00                          | 5.71%                       |
| 11-4150-186-00                  | WORKMAN'S COMPENSATION       | 295.00                           | 305.00                                 | 305.00                     | -                                   | 315.00                                | 315.00                          | 315.00                          | 3.28%                       |
| 11-4150-187-00                  | MEDICARE TAX                 | 1,535.00                         | 1,654.00                               | 1,455.50                   | 198.50                              | 1,729.00                              | 1,729.00                        | 1,729.00                        | 4.53%                       |
| 11-4150-192-00                  | LEGAL                        | 175,000.00                       | 150,000.00                             | 181,808.18                 | (31,808.18)                         | 175,000.00                            | 175,000.00                      | 175,000.00                      | 16.67%                      |
| 11-4150-192-02                  | LEGAL-TAX APPEALS            | 15,000.00                        | 15,000.00                              | 2,165.49                   | 12,834.51                           | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-4150-260-00                  | OFFICE SUPPLIES AND MATERIAL | 1,150.00                         | 1,150.00                               | 454.89                     | 695.11                              | 1,150.00                              | 1,150.00                        | 1,150.00                        | 0.00%                       |
| 11-4150-311-00                  | TRAVEL                       | 3,045.00                         | 3,500.00                               | 1,955.70                   | 1,544.30                            | 3,500.00                              | 3,500.00                        | 3,500.00                        | 0.00%                       |
| 11-4150-321-00                  | TELEPHONE                    | 440.00                           | 520.00                                 | 555.22                     | (35.22)                             | 520.00                                | 520.00                          | 520.00                          | 0.00%                       |
| 11-4150-491-00                  | DUES AND SUBSCRIPTIONS       | 1,550.00                         | 1,550.00                               | 749.40                     | 800.60                              | 1,550.00                              | 1,550.00                        | 1,550.00                        | 0.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                       | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|-------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4150-550-00                | CAPITAL OUTLAY-EQUIPMENT     | 2,365.00                         | -                                      | -                          | -                                   | 500.00                                | -                               | -                               |                             |
| <b>TOTAL LEGAL</b>            |                              | \$ 340,252.00                    | \$ 322,759.00                          | \$ 323,255.59              | \$ (496.59)                         | \$ 356,212.00                         | \$ 355,712.00                   | \$ 355,712.00                   | 10.21%                      |
| <b>COURT FACILITIES</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4160-550-00                | CAPITAL OUTLAY-EQUIPMENT     | 1,100.00                         | -                                      | -                          | -                                   | 50,000.00                             | -                               | -                               |                             |
| 11-4160-590-00                | COURT FACILITIES             | 54,240.00                        | 55,340.00                              | 24,376.83                  | 15,970.33                           | 55,590.00                             | 55,590.00                       | 55,590.00                       | 0.45%                       |
| <b>TOTAL COURT FACILITIES</b> |                              | \$ 55,340.00                     | \$ 55,340.00                           | \$ 24,376.83               | \$ 15,970.33                        | \$ 105,590.00                         | \$ 55,590.00                    | \$ 55,590.00                    | 0.45%                       |
| <b>ELECTIONS</b>              |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4170-121-00                | SALARIES & WAGES             | 188,179.00                       | 207,675.00                             | 171,461.04                 | 36,213.96                           | 218,003.62                            | 218,004.00                      | 218,004.00                      | 4.97%                       |
| 11-4170-121-02                | OVERTIME PAY                 | 3,800.00                         | 3,000.00                               | 6,691.98                   | (3,691.98)                          | 7,000.00                              | 7,000.00                        | 7,000.00                        | 133.33%                     |
| 11-4170-170-00                | BOARD MEMBER EXPENSE         | 9,700.00                         | 9,700.00                               | 5,585.40                   | 4,114.60                            | 9,700.00                              | 9,700.00                        | 9,700.00                        | 0.00%                       |
| 11-4170-181-00                | SOCIAL SECURITY CONTRIBUTION | 20,074.00                        | 17,421.00                              | 15,029.57                  | 2,391.43                            | 17,421.00                             | 17,421.00                       | 17,421.00                       | 0.00%                       |
| 11-4170-182-00                | RETIREMENT EXPENSE           | 21,490.00                        | 23,717.00                              | 20,936.92                  | 2,780.08                            | 28,144.32                             | 28,144.00                       | 28,144.00                       | 18.67%                      |
| 11-4170-183-00                | HOSPITALIZATION INSURANCE    | 58,560.00                        | 58,560.00                              | 46,341.48                  | 12,218.52                           | 58,560.00                             | 58,560.00                       | 58,560.00                       | 0.00%                       |
| 11-4170-183-01                | RETIREE INSURANCE            | 14,699.00                        | 14,705.19                              | 14,705.19                  | -                                   | 14,705.19                             | 14,748.60                       | 14,748.60                       | 0.30%                       |
| 11-4170-185-00                | UNEMPLOYMENT INSURANCE       | 2,080.00                         | 2,240.00                               | 1,708.21                   | 531.79                              | 2,240.00                              | 2,240.00                        | 2,240.00                        | 0.00%                       |
| 11-4170-186-00                | WORKMAN'S COMPENSATION       | 848.00                           | 875.00                                 | 875.00                     | -                                   | 875.00                                | 885.00                          | 885.00                          | 1.14%                       |
| 11-4170-187-00                | MEDICARE TAX                 | 4,695.00                         | 4,075.00                               | 3,514.99                   | 560.01                              | 4,075.00                              | 4,075.00                        | 4,075.00                        | 0.00%                       |
| 11-4170-199-00                | ELECTION EXPENSE             | 137,698.00                       | 145,168.00                             | 76,612.21                  | 67,099.51                           | 180,168.00                            | 160,000.00                      | 160,000.00                      | 10.22%                      |
| 11-4170-260-00                | OFFICE SUPPLIES AND MATERIAL | 8,400.00                         | 8,400.00                               | 3,331.63                   | 5,068.37                            | 8,400.00                              | 8,000.00                        | 8,000.00                        | -4.76%                      |
| 11-4170-311-00                | TRAVEL                       | 5,159.00                         | 14,409.00                              | 5,213.17                   | 9,195.83                            | 14,409.00                             | 14,409.00                       | 14,409.00                       | 0.00%                       |
| 11-4170-321-00                | TELEPHONE                    | 10,300.00                        | 7,300.00                               | 8,816.78                   | (1,516.78)                          | 10,754.88                             | 10,755.00                       | 10,755.00                       | 47.33%                      |
| 11-4170-325-00                | POSTAGE                      | 10,000.00                        | 11,000.00                              | 5,064.33                   | 5,935.67                            | 11,000.00                             | 11,000.00                       | 11,000.00                       | 0.00%                       |
| 11-4170-352-00                | REPAIRS & MAINT EQUIPMENT    | 42,400.00                        | 46,830.00                              | 36,204.00                  | 10,626.00                           | 48,947.00                             | 48,947.00                       | 48,947.00                       | 4.52%                       |
| 11-4170-393-00                | CONTRACTED SERVICES          | 19,000.00                        | 19,000.00                              | -                          | 19,000.00                           | 19,000.00                             | 19,000.00                       | 19,000.00                       | 0.00%                       |
| 11-4170-393-01                | ONE STOP ABSENTEE VOTING     | 60,600.00                        | 60,600.00                              | 77,050.25                  | (16,450.25)                         | 60,600.00                             | 60,600.00                       | 60,600.00                       | 0.00%                       |
| 11-4170-454-00                | INSURANCE-PROFESSIONAL LIABI | 550.00                           | 1,000.00                               | 1,000.00                   | -                                   | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4170-510-00                | CAPITAL OUTLAY-EQUIPMENT     | 4,450.00                         | -                                      | 4,156.49                   | (5,736.68)                          | 20,644.00                             | -                               | -                               |                             |
| <b>TOTAL ELECTIONS</b>        |                              | \$ 622,682.00                    | \$ 655,675.19                          | \$ 504,298.64              | \$ 148,340.08                       | \$ 735,647.01                         | \$ 694,488.60                   | \$ 694,488.60                   | 5.92%                       |
| <b>REGISTER OF DEEDS</b>      |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4180-121-00                | SALARIES & WAGES             | 253,266.00                       | 260,598.00                             | 222,152.63                 | 38,445.37                           | 273,633.00                            | 273,633.00                      | 273,633.00                      | 5.00%                       |
| 11-4180-181-00                | SOCIAL SECURITY CONTRIBUTION | 15,702.00                        | 16,158.00                              | 13,271.23                  | 2,886.77                            | 16,965.00                             | 16,965.00                       | 16,965.00                       | 4.99%                       |
| 11-4180-182-00                | RETIREMENT EXPENSE           | 28,923.00                        | 29,761.00                              | 27,078.97                  | 2,682.03                            | 35,326.00                             | 35,326.00                       | 35,326.00                       | 18.70%                      |
| 11-4180-183-00                | HOSPITALIZATION INSURANCE    | 73,200.00                        | 73,200.00                              | 62,220.34                  | 10,979.66                           | 73,200.00                             | 73,200.00                       | 73,200.00                       | 0.00%                       |
| 11-4180-183-01                | RETIREE INSURANCE            | 5,525.00                         | 11,175.87                              | 11,175.87                  | -                                   | 11,176.00                             | 11,891.28                       | 11,891.28                       | 6.40%                       |
| 11-4180-185-00                | UNEMPLOYMENT INSURANCE       | 1,300.00                         | 1,400.00                               | 1,151.33                   | 248.67                              | 1,480.00                              | 1,480.00                        | 1,480.00                        | 5.71%                       |
| 11-4180-186-00                | WORKMAN'S COMPENSATION       | 745.00                           | 770.00                                 | 770.00                     | -                                   | 795.00                                | 795.00                          | 795.00                          | 3.25%                       |
| 11-4180-187-00                | MEDICARE TAX                 | 3,672.00                         | 3,779.00                               | 3,103.67                   | 675.33                              | 3,968.00                              | 3,968.00                        | 3,968.00                        | 5.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                        | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4180-189-00                 | OTHER FRINGE BENEFITS/RETIRE | 6,200.00                         | 6,200.00                               | 3,523.91                   | 2,676.09                            | 6,200.00                              | 6,200.00                        | 6,200.00                        | 0.00%                       |
| 11-4180-260-00                 | OFFICE SUPPLIES AND MATERIAL | 12,000.00                        | 12,000.00                              | 7,076.11                   | 4,923.89                            | 12,000.00                             | 10,000.00                       | 10,000.00                       | -16.67%                     |
| 11-4180-311-00                 | TRAVEL                       | 2,000.00                         | 5,000.00                               | 1,402.29                   | 3,597.71                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-4180-321-00                 | TELEPHONE                    | 6,000.00                         | 6,000.00                               | 3,642.38                   | 2,357.62                            | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-4180-325-00                 | POSTAGE                      | 2,000.00                         | 2,000.00                               | 689.45                     | 1,310.55                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-4180-393-00                 | CONTRACTED SERVICES          | 24,500.00                        | 15,000.00                              | 19,413.76                  | (4,413.76)                          | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-4180-439-00                 | RENTAL OF EQUIPMENT          | 96,901.00                        | 96,901.00                              | 62,747.23                  | 34,153.77                           | 96,901.00                             | 96,901.00                       | 96,901.00                       | 0.00%                       |
| 11-4180-454-00                 | INSURANCE-PROFESSIONAL LIABI | 2,000.00                         | 2,000.00                               | 2,000.00                   | -                                   | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-4180-491-00                 | DUES AND SUBSCRIPTIONS       | 900.00                           | 900.00                                 | 450.00                     | 450.00                              | 900.00                                | 900.00                          | 900.00                          | 0.00%                       |
| 11-4180-510-00                 | CAPITAL OUTLAY EQUIPMENT     | 98,116.00                        | 1,496.00                               | -                          | (100.98)                            | 33,860.00                             | -                               | -                               | -100.00%                    |
| <b>TOTAL REGISTER OF DEEDS</b> |                              | <b>\$ 632,950.00</b>             | <b>\$ 544,338.87</b>                   | <b>\$ 441,869.17</b>       | <b>\$ 100,872.72</b>                | <b>\$ 596,404.00</b>                  | <b>\$ 561,259.28</b>            | <b>\$ 561,259.28</b>            | <b>3.11%</b>                |
| <b>CENTRAL SERVICES</b>        |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4200-260-00                 | OFFICE SUPPLIES AND MATERIAL | 36,500.00                        | 32,000.00                              | 12,118.97                  | 19,323.52                           | 32,000.00                             | 32,000.00                       | 32,000.00                       | 0.00%                       |
| 11-4200-321-00                 | TELEPHONE                    | 5,000.00                         | 5,000.00                               | (11,767.24)                | 16,767.24                           | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-4200-325-00                 | POSTAGE                      | 11,000.00                        | 15,000.00                              | 2,986.35                   | 12,013.65                           | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-4200-331-00                 | UTILITIES AUDIT              | 34,500.00                        | 35,000.00                              | -                          | 35,000.00                           | 35,000.00                             | 35,000.00                       | 35,000.00                       | 0.00%                       |
| 11-4200-331-01                 | SALES TAX AUDIT              | -                                | 10,000.00                              | -                          | 10,000.00                           | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-4200-439-00                 | RENTAL OF EQUIPMENT          | 100,000.00                       | 100,000.00                             | 84,758.76                  | 15,241.24                           | 100,000.00                            | 100,000.00                      | 100,000.00                      | 0.00%                       |
| <b>TOTAL CENTRAL SERVICES</b>  |                              | <b>\$ 187,000.00</b>             | <b>\$ 197,000.00</b>                   | <b>\$ 88,096.84</b>        | <b>\$ 108,345.65</b>                | <b>\$ 197,000.00</b>                  | <b>\$ 197,000.00</b>            | <b>\$ 197,000.00</b>            | <b>0.00%</b>                |
| <b>COMPUTER SERVICES</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4210-121-00                 | SALARIES & WAGES             | 277,208.00                       | 306,389.00                             | 260,978.96                 | 45,410.04                           | 323,293.00                            | 323,293.00                      | 323,293.00                      | 5.52%                       |
| 11-4210-181-00                 | SOCIAL SECURITY CONTRIBUTION | 17,128.00                        | 18,997.00                              | 15,893.36                  | 3,103.64                            | 20,044.00                             | 20,044.00                       | 20,044.00                       | 5.51%                       |
| 11-4210-182-00                 | RETIREMENT EXPENSE           | 31,749.00                        | 34,990.00                              | 31,811.07                  | 3,178.93                            | 41,737.00                             | 41,737.00                       | 41,737.00                       | 19.28%                      |
| 11-4210-183-00                 | HOSPITALIZATION INSURANCE    | 73,550.00                        | 73,200.00                              | 62,220.34                  | 10,979.66                           | 73,200.00                             | 73,200.00                       | 73,200.00                       | 0.00%                       |
| 11-4210-183-01                 | RETIREE INSURANCE            | 14,699.00                        | 14,705.19                              | 14,705.19                  | -                                   | 14,706.00                             | 5,945.64                        | 5,945.64                        | -59.57%                     |
| 11-4210-185-00                 | UNEMPLOYMENT INSURANCE       | 1,415.00                         | 1,400.00                               | 1,136.13                   | 263.87                              | 1,480.00                              | 1,480.00                        | 1,480.00                        | 5.71%                       |
| 11-4210-186-00                 | WORKMAN'S COMPENSATION       | 790.00                           | 815.00                                 | 815.00                     | -                                   | 850.00                                | 850.00                          | 850.00                          | 4.29%                       |
| 11-4210-187-00                 | MEDICARE TAX                 | 4,006.00                         | 4,443.00                               | 3,716.88                   | 726.12                              | 4,688.00                              | 4,688.00                        | 4,688.00                        | 5.51%                       |
| 11-4210-250-00                 | VEHICLE SUPPLIES             | 1,080.00                         | 1,000.00                               | -                          | 1,000.00                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 100.00%                     |
| 11-4210-260-00                 | OFFICE SUPPLIES AND MATERIAL | 7,500.00                         | 6,000.00                               | 1,741.06                   | 4,258.94                            | 7,500.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-4210-311-00                 | TRAVEL                       | 4,000.00                         | 4,000.00                               | 785.41                     | 3,214.59                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-4210-321-00                 | TELEPHONE                    | 16,000.00                        | 15,000.00                              | 11,465.26                  | 3,534.74                            | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-4210-325-00                 | POSTAGE                      | 100.00                           | 100.00                                 | 16.10                      | 83.90                               | 100.00                                | 100.00                          | 100.00                          | 0.00%                       |
| 11-4210-352-00                 | REPAIRS & MAINT EQUIPMENT    | 5,000.00                         | 6,000.00                               | 49.77                      | 5,950.23                            | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-4210-393-00                 | CONTRACTED SERVICES          | 274,346.00                       | 279,441.00                             | 249,825.16                 | 29,615.84                           | 280,432.19                            | 280,432.00                      | 280,432.00                      | 0.35%                       |
| 11-4210-393-01                 | SOFTWARE DEVELOPMENT-PERMITT | -                                | -                                      | -                          | -                                   | -                                     | 455,863.00                      | 455,863.00                      |                             |
| 11-4210-454-00                 | INSURANCE-PROFESSIONAL LIABI | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                  | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4210-550-00                           | CAPITAL OUTLAY-EQUIPMENT     | 23,918.00                        | 20,177.00                              | 20,256.00                  | (79.00)                             | 80,600.00                             | -                               | -                               | -100.00%                    |
| <b>TOTAL COMPUTER SERVICES</b>           |                              | <b>\$ 753,989.00</b>             | <b>\$ 788,157.19</b>                   | <b>\$ 676,915.69</b>       | <b>\$ 111,241.50</b>                | <b>\$ 877,130.19</b>                  | <b>\$ 1,242,132.64</b>          | <b>\$ 1,242,132.64</b>          | <b>57.60%</b>               |
| <b>PUBLIC WORKS-ADMINISTRATION</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4240-121-00                           | SALARIES & WAGES             | 48,668.00                        | 49,391.00                              | 42,082.06                  | 7,308.94                            | 51,613.00                             | 51,613.00                       | 51,613.00                       | 4.50%                       |
| 11-4240-181-00                           | SOCIAL SECURITY CONTRIBUTION | 2,962.00                         | 3,063.00                               | 2,386.73                   | 676.27                              | 3,200.01                              | 3,200.00                        | 3,200.00                        | 4.47%                       |
| 11-4240-182-00                           | RETIREMENT EXPENSE           | 5,558.00                         | 5,641.00                               | 5,129.57                   | 511.43                              | 6,663.24                              | 6,663.00                        | 6,663.00                        | 18.12%                      |
| 11-4240-183-00                           | HOSPITALIZATION INSURANCE    | 7,355.00                         | 7,320.00                               | 6,222.03                   | 1,097.97                            | 7,320.00                              | 7,320.00                        | 7,320.00                        | 0.00%                       |
| 11-4240-185-00                           | UNEMPLOYMENT INSURANCE       | 150.00                           | 140.00                                 | 113.51                     | 26.49                               | 148.00                                | 148.00                          | 148.00                          | 5.71%                       |
| 11-4240-186-00                           | WORKMAN'S COMPENSATION       | 893.00                           | 920.00                                 | 920.00                     | -                                   | 920.00                                | 930.00                          | 930.00                          | 1.09%                       |
| 11-4240-187-00                           | MEDICARE TAX                 | 677.00                           | 717.00                                 | 558.22                     | 158.78                              | 748.39                                | 748.00                          | 748.00                          | 4.32%                       |
| 11-4240-213-00                           | UNIFORMS                     | 600.00                           | 600.00                                 | 373.13                     | 226.87                              | 600.00                                | 600.00                          | 600.00                          | 0.00%                       |
| 11-4240-321-00                           | TELEPHONE                    | 500.00                           | 500.00                                 | 418.11                     | 81.89                               | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| <b>TOTAL PUBLIC WORKS-ADMINISTRATION</b> |                              | <b>\$ 67,363.00</b>              | <b>\$ 68,292.00</b>                    | <b>\$ 58,203.36</b>        | <b>\$ 10,088.64</b>                 | <b>\$ 71,712.64</b>                   | <b>\$ 71,722.00</b>             | <b>\$ 71,722.00</b>             | <b>5.02%</b>                |
| <b>PUBLIC WORKS-GARAGE</b>               |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4250-121-00                           | SALARIES & WAGES             | 170,020.00                       | 175,215.00                             | 160,349.09                 | 14,865.91                           | 183,064.00                            | 183,064.00                      | 183,064.00                      | 4.48%                       |
| 11-4250-126-00                           | PART TIME WAGES              | -                                | 15,600.00                              | -                          | 15,600.00                           | 15,600.00                             | 15,600.00                       | 15,600.00                       | 0.00%                       |
| 11-4250-181-00                           | SOCIAL SECURITY CONTRIBUTION | 10,387.00                        | 11,831.00                              | 9,636.36                   | 2,194.64                            | 11,349.97                             | 11,350.00                       | 11,350.00                       | -4.07%                      |
| 11-4250-182-00                           | RETIREMENT EXPENSE           | 18,565.00                        | 21,792.00                              | 18,210.05                  | 3,581.95                            | 23,633.56                             | 23,634.00                       | 23,634.00                       | 8.45%                       |
| 11-4250-183-00                           | HOSPITALIZATION INSURANCE    | 44,130.00                        | 43,920.00                              | 37,332.20                  | 6,587.80                            | 43,920.00                             | 43,920.00                       | 43,920.00                       | 0.00%                       |
| 11-4250-183-01                           | RETIREE INSURANCE            | 5,525.00                         | 5,587.94                               | 5,587.94                   | -                                   | 5,587.94                              | 20,694.24                       | 20,694.24                       | 270.34%                     |
| 11-4250-185-00                           | UNEMPLOYMENT INSURANCE       | 930.00                           | 840.00                                 | 791.23                     | 48.77                               | 888.00                                | 888.00                          | 888.00                          | 5.71%                       |
| 11-4250-186-00                           | WORKMAN'S COMPENSATION       | 4,730.00                         | 4,872.00                               | 4,872.00                   | -                                   | 4,872.00                              | 4,923.00                        | 4,923.00                        | 1.05%                       |
| 11-4250-187-00                           | MEDICARE TAX                 | 2,429.00                         | 2,767.00                               | 2,253.59                   | 513.41                              | 2,654.43                              | 2,654.00                        | 2,654.00                        | -4.08%                      |
| 11-4250-213-00                           | UNIFORMS                     | 1,800.00                         | 2,100.00                               | 1,422.49                   | 677.51                              | 2,100.00                              | 2,100.00                        | 2,100.00                        | 0.00%                       |
| 11-4250-250-00                           | VEHICLE SUPPLIES             | 2,000.00                         | 2,000.00                               | 437.48                     | 1,562.52                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-4250-260-00                           | OFFICE SUPPLIES AND MATERIAL | 2,000.00                         | 2,000.00                               | 993.05                     | 525.45                              | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-4250-321-00                           | TELEPHONE                    | 2,500.00                         | 2,500.00                               | 1,802.49                   | 697.51                              | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-4250-352-00                           | REPAIRS & MAINT EQUIPMENT    | 2,000.00                         | 2,000.00                               | 280.00                     | 1,720.00                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-4250-353-00                           | REPAIRS & MAINT VEHICLES     | 6,215.00                         | 10,000.00                              | 7,453.56                   | (1,453.56)                          | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-4250-395-00                           | EMPLOYEE TRAINING EXPENSE    | 250.00                           | 250.00                                 | -                          | 250.00                              | 250.00                                | 250.00                          | 250.00                          | 0.00%                       |
| 11-4250-454-00                           | INSURANCE-PROFESSIONAL LIABI | 700.00                           | 700.00                                 | 700.00                     | -                                   | 700.00                                | 700.00                          | 700.00                          | 0.00%                       |
| 11-4250-491-00                           | DUES AND SUBSCRIPTIONS       | 2,000.00                         | 2,000.00                               | 1,428.00                   | 572.00                              | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-4250-550-00                           | CAPITAL OUTLAY-EQUIPMENT     | 4,337.00                         | -                                      | 2,554.00                   | (2,554.00)                          | 8,500.00                              | -                               | -                               |                             |
| <b>TOTAL PUBLIC WORKS-GARAGE</b>         |                              | <b>\$ 280,518.00</b>             | <b>\$ 305,974.94</b>                   | <b>\$ 256,103.53</b>       | <b>\$ 45,389.91</b>                 | <b>\$ 323,619.90</b>                  | <b>\$ 330,277.24</b>            | <b>\$ 330,277.24</b>            | <b>7.94%</b>                |
| <b>PUBLIC GARAGE-MAINTENANCE</b>         |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4260-121-00                           | SALARIES & WAGES             | 421,610.00                       | 483,262.17                             | 406,543.84                 | 76,718.33                           | 543,042.00                            | 508,912.00                      | 508,912.00                      | 5.31%                       |
| 11-4260-121-01                           | ON CALL COMPENSATION         | 5,220.00                         | 5,200.00                               | 4,420.00                   | 780.00                              | 5,200.00                              | 5,200.00                        | 5,200.00                        | 0.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                               | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---------------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4260-181-00                        | SOCIAL SECURITY CONTRIBUTION | 25,858.00                        | 30,284.65                              | 24,908.03                  | 5,376.62                            | 33,635.00                             | 31,875.00                       | 31,875.00                       | 5.25%                       |
| 11-4260-182-00                        | RETIREMENT EXPENSE           | 52,784.00                        | 59,103.92                              | 49,555.80                  | 9,548.12                            | 70,035.00                             | 66,372.00                       | 66,372.00                       | 12.30%                      |
| 11-4260-183-00                        | HOSPITALIZATION INSURANCE    | 128,980.00                       | 146,400.00                             | 118,725.42                 | 27,674.58                           | 146,400.00                            | 146,400.00                      | 146,400.00                      | 0.00%                       |
| 11-4260-183-01                        | RETIREE INSURANCE            | 29,398.00                        | 14,705.19                              | 14,705.19                  | -                                   | 14,705.19                             | 14,748.60                       | 14,748.60                       | 0.30%                       |
| 11-4260-185-00                        | UNEMPLOYMENT INSURANCE       | 2,640.00                         | 2,600.00                               | 2,306.90                   | 293.10                              | 2,960.00                              | 2,960.00                        | 2,960.00                        | 13.85%                      |
| 11-4260-186-00                        | WORKMAN'S COMPENSATION       | 19,741.00                        | 20,333.00                              | 20,333.00                  | -                                   | 20,333.00                             | 20,543.00                       | 20,543.00                       | 1.03%                       |
| 11-4260-187-00                        | MEDICARE TAX                 | 6,702.00                         | 7,082.70                               | 5,825.11                   | 1,257.59                            | 7,866.14                              | 7,455.00                        | 7,455.00                        | 5.26%                       |
| 11-4260-213-00                        | UNIFORMS                     | 6,000.00                         | 6,000.00                               | 1,280.12                   | (257.71)                            | 6,400.00                              | 6,400.00                        | 6,400.00                        | 6.67%                       |
| 11-4260-251-00                        | VEHICLE SUPPLIES             | 9,500.00                         | 12,000.00                              | 9,567.88                   | 2,432.12                            | 15,000.00                             | 15,000.00                       | 15,000.00                       | 25.00%                      |
| 11-4260-299-00                        | MISCELLANEOUS SUPPLIES       | 23,700.00                        | 30,000.00                              | 21,610.41                  | 6,477.90                            | 30,000.00                             | 30,000.00                       | 30,000.00                       | 0.00%                       |
| 11-4260-311-00                        | TRAVEL                       | 2,500.00                         | 2,500.00                               | -                          | 2,500.00                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-4260-321-00                        | TELEPHONE                    | 14,000.00                        | 14,000.00                              | 10,809.38                  | 3,190.62                            | 12,000.00                             | 12,000.00                       | 12,000.00                       | -14.29%                     |
| 11-4260-325-00                        | POSTAGE                      | 250.00                           | 250.00                                 | 1.05                       | 248.95                              | 250.00                                | 250.00                          | 250.00                          | 0.00%                       |
| 11-4260-331-00                        | UTILITIES                    | 567,033.00                       | 610,000.00                             | 462,686.18                 | 123,180.80                          | 610,000.00                            | 650,000.00                      | 650,000.00                      | 6.56%                       |
| 11-4260-351-00                        | REPAIRS & MAINT - BUILDINGS  | 636,701.00                       | 830,000.00                             | 191,404.51                 | 288,789.56                          | 1,164,000.00                          | 799,000.00                      | 799,000.00                      | -3.73%                      |
| 11-4260-351-07                        | REPAIRS & MAINT - MARK WATSO | -                                | 250,000.00                             | -                          | 250,000.00                          | 400,000.00                            | 400,000.00                      | 400,000.00                      | 60.00%                      |
| 11-4260-351-08                        | REPAIRS & MAINT - DILLSBORO  | -                                | -                                      | -                          | -                                   | -                                     | 300,000.00                      | 250,000.00                      |                             |
| 11-4260-351-09                        | REPAIRS & MAINT - DOA ROOFIN | -                                | -                                      | -                          | -                                   | -                                     | 300,000.00                      | 250,000.00                      |                             |
| 11-4260-351-10                        | REPAIRS & MAINT - JAIL       | -                                | -                                      | -                          | -                                   | -                                     | 325,000.00                      | 325,000.00                      |                             |
| 11-4260-351-11                        | REPAIRS & MAINT - CASHIERS A | -                                | -                                      | -                          | -                                   | -                                     | 120,000.00                      | 120,000.00                      |                             |
| 11-4260-352-00                        | REPAIRS & MAINT EQUIPMENT    | 101,125.00                       | 90,000.00                              | 91,307.30                  | (16,883.89)                         | 90,000.00                             | 90,000.00                       | 90,000.00                       | 0.00%                       |
| 11-4260-353-00                        | REPAIRS & MAINT VEHICLES     | 16,802.00                        | 6,000.00                               | (782.21)                   | 6,782.21                            | 8,000.00                              | 8,000.00                        | 8,000.00                        | 33.33%                      |
| 11-4260-393-00                        | CONTRACTED SERVICES          | 172,000.00                       | 175,000.00                             | 114,081.79                 | 46,527.34                           | 175,000.00                            | 175,000.00                      | 175,000.00                      | 0.00%                       |
| 11-4260-451-00                        | PROPERTY & GENERAL LIABILITY | 248,605.00                       | 350,000.00                             | 301,174.00                 | 48,826.00                           | 350,000.00                            | 375,000.00                      | 375,000.00                      | 7.14%                       |
| 11-4260-452-00                        | INSURANCE-VEHICLE            | 135,528.00                       | 150,000.00                             | 122,948.00                 | 27,052.00                           | 150,000.00                            | 150,000.00                      | 150,000.00                      | 0.00%                       |
| 11-4260-454-00                        | INSURANCE-PROFESSIONAL LIAB  | 2,500.00                         | 2,500.00                               | 2,500.00                   | -                                   | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-4260-540-00                        | CAPITAL OUTLAY-MOTOR VEHICLE | 27,554.38                        | -                                      | -                          | -                                   | 60,000.00                             | -                               | -                               |                             |
| 11-4260-550-00                        | CAPITAL OUTLAY EQUIPMENT     | 61,741.00                        | 12,987.00                              | 18,618.98                  | (8,571.90)                          | 23,500.00                             | -                               | -                               | -100.00%                    |
| 11-4260-599-00                        | PURCHASE OF ROAD SIGNS       | 10,000.00                        | 10,000.00                              | 7,067.58                   | 2,426.84                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-4260-599-01                        | COMMUNITY WATCH SIGNS        | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| <b>TOTAL PUBLIC WORKS-MAINTENANCE</b> |                              | <b>\$ 2,728,972.38</b>           | <b>\$ 3,320,708.63</b>                 | <b>\$ 2,001,598.26</b>     | <b>\$ 904,869.18</b>                | <b>\$ 3,953,826.33</b>                | <b>\$ 4,575,615.60</b>          | <b>\$ 4,475,615.60</b>          | <b>34.78%</b>               |
| <b>PUBLIC WORKS-HOUSEKEEPING</b>      |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4261-121-00                        | SALARIES & WAGES             | 678,578.00                       | 742,058.00                             | 613,552.70                 | 128,505.30                          | 845,496.08                            | 817,587.00                      | 817,587.00                      | 10.18%                      |
| 11-4261-126-00                        | PART-TIME SALARIES & WAGES   | 12,650.00                        | 12,000.00                              | 256.50                     | 11,743.50                           | 12,000.00                             | 12,000.00                       | 12,000.00                       | 0.00%                       |
| 11-4261-181-00                        | SOCIAL SECURITY CONTRIBUTION | 43,560.00                        | 46,751.60                              | 36,679.53                  | 10,072.07                           | 52,420.75                             | 51,434.00                       | 51,434.00                       | 10.02%                      |
| 11-4261-182-00                        | RETIREMENT EXPENSE           | 80,234.00                        | 91,241.02                              | 74,800.53                  | 16,440.49                           | 101,686.26                            | 105,550.00                      | 105,550.00                      | 15.68%                      |
| 11-4261-183-00                        | HOSPITALIZATION INSURANCE    | 303,780.00                       | 289,140.00                             | 226,697.53                 | 62,442.47                           | 296,607.28                            | 311,100.00                      | 311,100.00                      | 7.59%                       |
| 11-4261-183-01                        | RETIREE INSURANCE            | 79,117.00                        | 61,467.29                              | 61,467.29                  | -                                   | 61,467.29                             | 53,510.76                       | 53,510.76                       | -12.94%                     |
| 11-4261-185-00                        | UNEMPLOYMENT INSURANCE       | 5,395.00                         | 5,135.00                               | 4,873.91                   | 261.09                              | 6,438.00                              | 6,290.00                        | 6,290.00                        | 22.49%                      |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4261-186-00                         | WORKMAN'S COMPENSATION       | 25,262.00                        | 26,020.00                              | 26,020.00                  | -                                   | 26,020.00                             | 26,290.00                       | 26,290.00                       | 1.04%                       |
| 11-4261-187-00                         | MEDICARE TAX                 | 10,188.00                        | 10,933.84                              | 8,578.58                   | 2,355.26                            | 12,259.70                             | 12,029.00                       | 12,029.00                       | 10.02%                      |
| 11-4261-213-00                         | UNIFORMS                     | 7,000.00                         | 7,000.00                               | 2,581.45                   | 4,418.55                            | 6,000.00                              | 6,000.00                        | 6,000.00                        | -14.29%                     |
| 11-4261-251-00                         | VEHICLE SUPPLIES             | 3,500.00                         | 4,500.00                               | 2,939.33                   | 1,560.67                            | 4,500.00                              | 4,500.00                        | 4,500.00                        | 0.00%                       |
| 11-4261-299-00                         | MISCELLANEOUS SUPPLIES       | 81,150.00                        | 85,000.00                              | 90,333.35                  | (5,574.10)                          | 88,000.00                             | 90,000.00                       | 90,000.00                       | 5.88%                       |
| 11-4261-311-00                         | TRAVEL                       | 500.00                           | 500.00                                 | 58.80                      | 441.20                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4261-321-00                         | TELEPHONE                    | 3,500.00                         | 3,500.00                               | 64.28                      | 3,435.72                            | 3,500.00                              | 3,500.00                        | 3,500.00                        | 0.00%                       |
| 11-4261-352-00                         | REPAIRS & MAINT EQUIPMENT    | 3,500.00                         | 3,500.00                               | -                          | 3,500.00                            | 3,500.00                              | 3,500.00                        | 3,500.00                        | 0.00%                       |
| 11-4261-393-00                         | CONTRACTED SERVICES          | 45,000.00                        | 45,000.00                              | 41,004.64                  | 3,995.36                            | 45,000.00                             | 45,000.00                       | 45,000.00                       | 0.00%                       |
| 11-4261-454-00                         | INSURANCE-PROFESSIONAL LIABI | 1,000.00                         | 1,000.00                               | 1,000.00                   | -                                   | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4261-550-00                         | CAPITAL OUTLAY-EQUIPMENT     | 1,364.00                         | 4,841.00                               | 4,517.36                   | (333.76)                            | 12,000.00                             | -                               | -                               | -100.00%                    |
| <b>TOTAL PUBLIC WORKS-HOUSEKEEPING</b> |                              | <b>\$ 1,385,278.00</b>           | <b>\$ 1,439,587.75</b>                 | <b>\$ 1,195,425.78</b>     | <b>\$ 243,263.82</b>                | <b>\$ 1,578,395.36</b>                | <b>\$ 1,549,790.76</b>          | <b>\$ 1,549,790.76</b>          | <b>7.66%</b>                |
| <b>PUBLIC WORKS-GROUNDS</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4262-121-00                         | SALARIES & WAGES             | 676,955.00                       | 776,729.00                             | 643,546.09                 | 133,182.91                          | 843,687.28                            | 847,294.00                      | 847,294.00                      | 9.08%                       |
| 11-4262-126-00                         | PART-TIME SALARIES & WAGES   | 15,170.00                        | 25,000.00                              | -                          | 25,000.00                           | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-4262-181-00                         | SOCIAL SECURITY CONTRIBUTION | 43,521.00                        | 49,707.00                              | 38,760.39                  | 10,946.61                           | 53,870.82                             | 54,083.00                       | 54,083.00                       | 8.80%                       |
| 11-4262-182-00                         | RETIREMENT EXPENSE           | 80,163.00                        | 93,984.00                              | 78,056.64                  | 15,927.36                           | 102,654.14                            | 112,614.00                      | 112,614.00                      | 19.82%                      |
| 11-4262-183-00                         | HOSPITALIZATION INSURANCE    | 248,880.00                       | 256,200.00                             | 205,890.20                 | 50,309.80                           | 285,480.00                            | 270,840.00                      | 270,840.00                      | 5.71%                       |
| 11-4262-183-01                         | RETIREE INSURANCE            | 11,049.00                        | 11,175.87                              | 11,175.87                  | -                                   | 11,175.87                             | 11,891.28                       | 11,891.28                       | 6.40%                       |
| 11-4262-185-00                         | UNEMPLOYMENT INSURANCE       | 4,670.00                         | 4,550.00                               | 3,877.00                   | 673.00                              | 5,142.00                              | 5,476.00                        | 5,476.00                        | 20.35%                      |
| 11-4262-186-00                         | WORKMAN'S COMPENSATION       | 15,345.00                        | 15,806.00                              | 15,806.00                  | -                                   | 15,806.00                             | 15,970.00                       | 15,970.00                       | 1.04%                       |
| 11-4262-187-00                         | MEDICARE TAX                 | 10,178.00                        | 11,625.00                              | 9,064.91                   | 2,560.09                            | 12,598.80                             | 12,648.00                       | 12,648.00                       | 8.80%                       |
| 11-4262-213-00                         | UNIFORMS                     | 9,900.00                         | 10,800.00                              | 8,406.19                   | 2,393.81                            | 12,000.00                             | 12,000.00                       | 12,000.00                       | 11.11%                      |
| 11-4262-251-00                         | VEHICLE SUPPLIES             | 30,500.00                        | 32,000.00                              | 34,186.25                  | (2,186.25)                          | 35,000.00                             | 35,000.00                       | 35,000.00                       | 9.38%                       |
| 11-4262-299-00                         | MISCELLEANOUS SUPPLIES       | 60,000.00                        | 60,000.00                              | 54,218.77                  | 4,795.07                            | 70,000.00                             | 65,000.00                       | 65,000.00                       | 8.33%                       |
| 11-4262-299-01                         | SCHOOL MISC SUPPLIES         | 15,000.00                        | 15,000.00                              | 7,482.32                   | 7,517.68                            | 20,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-4262-299-02                         | GREENHOUSE SUPPLIES          | 29,000.00                        | 25,000.00                              | 21,365.70                  | 2,243.84                            | 30,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-4262-311-00                         | TRAVEL                       | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4262-352-00                         | REPAIRS & MAINT EQUIPMENT    | 40,580.00                        | 40,000.00                              | 16,413.11                  | 3,278.21                            | 50,000.00                             | 40,000.00                       | 40,000.00                       | 0.00%                       |
| 11-4262-393-00                         | CONTRACTED SERVICES          | 8,500.00                         | 10,000.00                              | 7,354.58                   | 2,645.42                            | 12,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-4262-452-00                         | INSURANCE-VEHICLE            | 18,000.00                        | 18,000.00                              | 18,000.00                  | -                                   | 18,000.00                             | 18,000.00                       | 18,000.00                       | 0.00%                       |
| 11-4262-454-00                         | INSURANCE-PROFESSIONAL LIABI | 1,200.00                         | 1,200.00                               | 1,200.00                   | -                                   | 1,200.00                              | 1,200.00                        | 1,200.00                        | 0.00%                       |
| 11-4262-540-00                         | CAPITAL OUTLAY-MOTOR VEHICLE | -                                | -                                      | -                          | -                                   | 165,156.87                            | -                               | -                               | -                           |
| 11-4262-550-00                         | CAPITAL OUTLAY-EQUIPMENT     | 86,990.00                        | 70,667.00                              | 57,722.60                  | (904.61)                            | 66,730.79                             | -                               | -                               | -100.00%                    |
| <b>TOTAL PUBLIC WORKS-GROUNDS</b>      |                              | <b>\$ 1,406,601.00</b>           | <b>\$ 1,528,443.87</b>                 | <b>\$ 1,232,526.62</b>     | <b>\$ 259,382.94</b>                | <b>\$ 1,836,502.57</b>                | <b>\$ 1,578,016.28</b>          | <b>\$ 1,578,016.28</b>          | <b>3.24%</b>                |
| <b>PROFESSIONAL SERVICES</b>           |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4263-199-00                         | PROFESSIONAL SERVICES        | 85,000.00                        | 65,000.00                              | 25,600.00                  | 39,400.00                           | 65,000.00                             | 55,000.00                       | 55,000.00                       | -15.38%                     |
| <b>TOTAL PROFESSIONAL SERVICES</b>     |                              | <b>\$ 85,000.00</b>              | <b>\$ 65,000.00</b>                    | <b>\$ 25,600.00</b>        | <b>\$ 39,400.00</b>                 | <b>\$ 65,000.00</b>                   | <b>\$ 55,000.00</b>             | <b>\$ 55,000.00</b>             | <b>-15.38%</b>              |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account        | Description                   | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|----------------|-------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>SHERIFF</b> |                               |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4310-121-00 | SALARIES & WAGES              | 3,205,883.00                     | 3,697,508.00                           | 2,863,864.28               | 833,643.72                          | 3,718,048.00                          | 3,702,590.00                    | 3,745,419.00                    | 1.30%                       |
| 11-4310-121-01 | ON CALL COMPENSATION-DETECTI  | 10,400.00                        | 11,400.00                              | 9,200.00                   | 2,200.00                            | 11,400.00                             | 11,400.00                       | 11,400.00                       | 0.00%                       |
| 11-4310-121-02 | SALARIES & WAGES-OVERTIME     | 74,300.00                        | 50,000.00                              | 97,060.72                  | (47,060.72)                         | 60,000.00                             | 60,000.00                       | 60,000.00                       | 20.00%                      |
| 11-4310-126-00 | PART-TIME SALARIES & WAGES    | 36,755.00                        | 45,000.00                              | 46,302.94                  | (1,302.94)                          | 55,000.00                             | 55,000.00                       | 55,000.00                       | 22.22%                      |
| 11-4310-181-00 | SOCIAL SECURITY CONTRIBUTION  | 199,697.00                       | 197,599.00                             | 181,364.64                 | 16,234.36                           | 238,356.00                            | 237,397.00                      | 240,053.00                      | 21.48%                      |
| 11-4310-182-00 | RETIREMENT EXPENSE            | 691,927.00                       | 916,637.00                             | 912,970.30                 | 3,666.70                            | 948,029.00                            | 945,048.00                      | 953,309.00                      | 4.00%                       |
| 11-4310-183-00 | HOSPITALIZATION INSURANCE     | 846,847.00                       | 893,040.00                             | 651,242.20                 | 241,797.80                          | 936,960.00                            | 966,240.00                      | 980,880.00                      | 9.84%                       |
| 11-4310-183-01 | RETIREE INSURANCE             | 218,704.00                       | 202,637.30                             | 202,637.30                 | -                                   | 202,637.00                            | 256,902.84                      | 256,902.84                      | 26.78%                      |
| 11-4310-185-00 | UNEMPLOYMENT INSURANCE        | 16,980.00                        | 15,860.00                              | 13,384.88                  | 2,475.12                            | 18,944.00                             | 19,536.00                       | 19,832.00                       | 25.04%                      |
| 11-4310-186-00 | WORKMAN'S COMPENSATION        | 95,832.00                        | 101,868.00                             | 67,623.00                  | 34,245.00                           | 104,924.00                            | 104,924.00                      | 104,924.00                      | 3.00%                       |
| 11-4310-187-00 | MEDICARE TAX                  | 47,896.00                        | 44,570.00                              | 42,416.21                  | 2,153.79                            | 55,744.00                             | 55,520.00                       | 56,141.00                       | 25.96%                      |
| 11-4310-189-00 | EMPLOYEE APPRECIATION         | 6,200.00                         | 6,200.00                               | 5,128.10                   | 1,071.90                            | 6,200.00                              | 6,200.00                        | 6,200.00                        | 0.00%                       |
| 11-4310-197-00 | DRUG TESTING                  | 3,000.00                         | 3,000.00                               | 1,863.00                   | 1,137.00                            | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 11-4310-197-01 | PRE-EMPLOYMENT TESTING        | -                                | 4,000.00                               | 450.00                     | 3,550.00                            | 6,000.00                              | 5,000.00                        | 5,000.00                        | 25.00%                      |
| 11-4310-213-00 | UNIFORMS                      | 47,215.00                        | 46,200.00                              | 16,377.93                  | (5,881.36)                          | 56,200.00                             | 56,200.00                       | 56,200.00                       | 21.65%                      |
| 11-4310-230-00 | CERTIFICATON SUPP/TRAINING/A  | 33,500.00                        | 36,850.00                              | 15,318.10                  | 21,531.90                           | 40,535.00                             | 40,535.00                       | 40,535.00                       | 10.00%                      |
| 11-4310-240-00 | SUPPLIES & MATERIALS          | 31,850.00                        | 30,000.00                              | 28,965.60                  | 1,034.40                            | 33,000.00                             | 33,000.00                       | 33,000.00                       | 10.00%                      |
| 11-4310-250-00 | VEHICLE SUPPLIES              | 190,000.00                       | 180,000.00                             | 168,434.97                 | 5,645.35                            | 188,000.00                            | 188,000.00                      | 188,000.00                      | 4.44%                       |
| 11-4310-260-00 | SUPPLIES-SPECIAL              | 13,164.00                        | 13,164.00                              | 9,871.12                   | 2,105.38                            | 15,164.00                             | 15,164.00                       | 15,164.00                       | 15.19%                      |
| 11-4310-260-01 | SUPPLIES-SHOP WITH COP        | 16,250.00                        | 7,935.00                               | 16,413.45                  | (8,478.45)                          | 7,935.00                              | 7,935.00                        | 7,935.00                        | 0.00%                       |
| 11-4310-299-00 | CANINE SUPPLIES/NEEDS         | 24,000.00                        | 16,500.00                              | 706.42                     | 9,006.46                            | 18,150.00                             | 16,500.00                       | 16,500.00                       | 0.00%                       |
| 11-4310-311-00 | TRAVEL                        | 12,400.00                        | 10,000.00                              | 10,154.87                  | (154.87)                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-4310-321-00 | TELEPHONE                     | 52,500.00                        | 54,000.00                              | 35,634.18                  | 18,365.82                           | 56,400.00                             | 55,000.00                       | 55,000.00                       | 1.85%                       |
| 11-4310-325-00 | POSTAGE                       | 5,000.00                         | 5,000.00                               | 4,131.23                   | 868.77                              | 6,000.00                              | 6,000.00                        | 6,000.00                        | 20.00%                      |
| 11-4310-352-00 | REPAIRS & MAINT EQUIPMENT     | 8,960.75                         | 8,961.00                               | 2,212.60                   | 6,748.40                            | 8,961.00                              | 8,961.00                        | 8,961.00                        | 0.00%                       |
| 11-4310-353-00 | REPAIRS & MAINT VEHICLES      | 86,639.31                        | 75,375.84                              | 98,221.65                  | (24,259.06)                         | 75,375.84                             | 75,376.00                       | 75,376.00                       | 0.00%                       |
| 11-4310-359-00 | OTHER REPAIRS & MAINTENANCE   | 1,500.00                         | 1,500.00                               | 51.20                      | 1,448.80                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4310-391-00 | LEGAL ADVERTISING             | 1,000.00                         | 1,000.00                               | 465.00                     | 535.00                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4310-395-00 | TRAINING AND CERTIFICATIONS   | 5,000.00                         | 5,000.00                               | 3,504.77                   | 1,495.23                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-4310-399-00 | CONTRACTED SERVICES           | 100,262.00                       | 110,462.00                             | 113,778.81                 | (8,316.81)                          | 120,000.00                            | 120,000.00                      | 120,000.00                      | 8.63%                       |
| 11-4310-399-01 | CONTRACTED SERVICES-D.A.R.E   | 6,070.00                         | 6,000.00                               | 5,806.61                   | 193.39                              | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-4310-399-02 | ABC REHAB/EDUCATION PROGRAM   | 4,600.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-4310-452-00 | INSURANCE-VEHICLE             | 45,000.00                        | 45,000.00                              | 45,000.00                  | -                                   | 45,000.00                             | 45,000.00                       | 45,000.00                       | 0.00%                       |
| 11-4310-454-00 | INSURANCE-PROFESSIONAL LIABI  | 38,000.00                        | 38,000.00                              | 38,000.00                  | -                                   | 38,000.00                             | 38,000.00                       | 38,000.00                       | 0.00%                       |
| 11-4310-491-00 | DUES AND SUBSCRIPTIONS        | 3,000.00                         | 3,000.00                               | 1,503.12                   | 1,496.88                            | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 11-4310-540-00 | CAPITAL OUTLAY-MOTOR VEHICLE  | 292,000.00                       | 636,335.20                             | 631,276.37                 | 1,372.12                            | 336,000.00                            | 312,000.00                      | 354,000.00                      | -44.37%                     |
| 11-4310-550-00 | CAPITAL OUTLAY-EQUIPMENT      | 108,548.00                       | -                                      | 2,775.59                   | (2,775.59)                          | 178,975.00                            | -                               | -                               | -                           |
| 11-4310-550-03 | CAPITAL OUTLAY-FOREST SERVICE | 1,600.00                         | -                                      | -                          | -                                   | 4,900.00                              | -                               | -                               | -                           |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                      | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4310-699-00               | CONTRACTED SERVICES -RADIO E | 20,000.00                        | 20,000.00                              | 15,707.88                  | 4,292.12                            | 20,000.00                             | 20,000.00                       | 20,000.00                       | 0.00%                       |
| 11-4310-699-01               | CONTROLLED SUB-DRUG & NARCOT | 10,000.00                        | 10,000.00                              | 10,000.00                  | -                                   | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-4310-699-04               | SPECIAL PROJECTS             | 5,000.00                         | 10,000.00                              | 2,005.53                   | 7,994.47                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-4311-699-01               | DRUG PREVENTION ACTIVITIES   | 11,500.00                        | -                                      | 8,657.37                   | (9,657.37)                          | -                                     | -                               | -                               |                             |
| <b>TOTAL SHERIFF</b>         |                              | <b>\$ 6,628,980.06</b>           | <b>\$ 7,559,602.34</b>                 | <b>\$ 6,380,481.94</b>     | <b>\$ 1,118,422.71</b>              | <b>\$ 7,660,337.84</b>                | <b>\$ 7,512,928.84</b>          | <b>\$ 7,624,231.84</b>          |                             |
| <b>JAIL OPERATIONS</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4320-121-00               | SALARIES & WAGES             | 1,029,065.00                     | 1,116,406.00                           | 838,163.42                 | 278,242.58                          | 1,218,649.00                          | 1,173,640.00                    | 1,173,640.00                    | 5.13%                       |
| 11-4320-121-01               | ONCALL COMPENSATION          | 2,600.00                         | 2,600.00                               | 310.00                     | 2,290.00                            | 2,600.00                              | 2,600.00                        | 2,600.00                        | 0.00%                       |
| 11-4320-126-00               | PART-TIME SALARIES           | 28,500.00                        | 20,000.00                              | 11,061.93                  | 8,938.07                            | 20,000.00                             | 20,000.00                       | 20,000.00                       | 0.00%                       |
| 11-4320-181-00               | SOCIAL SECURITY CONTRIBUTION | 67,107.00                        | 70,619.00                              | 52,325.24                  | 18,293.76                           | 76,957.44                             | 72,766.00                       | 72,766.00                       | 3.04%                       |
| 11-4320-182-00               | RETIREMENT EXPENSE           | 123,029.00                       | 130,075.00                             | 112,557.45                 | 17,517.55                           | 160,246.00                            | 151,517.00                      | 151,517.00                      | 16.48%                      |
| 11-4320-183-00               | HOSPITALIZATION INSURANCE    | 366,000.00                       | 351,360.00                             | 238,421.40                 | 112,938.60                          | 366,000.00                            | 366,000.00                      | 366,000.00                      | 4.17%                       |
| 11-4320-183-01               | RETIREE INSURANCE            | 64,319.00                        | 64,408.70                              | 64,408.70                  | -                                   | 64,409.00                             | 64,940.04                       | 64,940.04                       | 0.82%                       |
| 11-4320-185-00               | UNEMPLOYMENT INSURANCE       | 6,500.00                         | 6,720.00                               | 4,749.92                   | 1,970.08                            | 7,400.00                              | 7,400.00                        | 7,400.00                        | 10.12%                      |
| 11-4320-186-00               | WORKMAN'S COMPENSATION       | 31,103.00                        | 32,036.00                              | 32,036.00                  | -                                   | 32,997.00                             | 32,997.00                       | 32,997.00                       | 3.00%                       |
| 11-4320-187-00               | MEDICARE TAX                 | 15,694.00                        | 16,516.00                              | 12,237.29                  | 4,278.71                            | 17,998.00                             | 17,018.00                       | 17,018.00                       | 3.04%                       |
| 11-4320-193-00               | MEDICAL SERVICES             | 250,000.00                       | 250,000.00                             | 129,156.50                 | 120,843.50                          | 250,000.00                            | 250,000.00                      | 250,000.00                      | 0.00%                       |
| 11-4320-197-01               | PRE-EMPLOYMENT TESTING       | 500.00                           | 4,000.00                               | 1,350.00                   | 2,650.00                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-4320-213-00               | UNIFORMS                     | 12,500.00                        | 15,000.00                              | 2,977.41                   | (2,175.96)                          | 18,000.00                             | 16,500.00                       | 16,500.00                       | 10.00%                      |
| 11-4320-220-00               | FOOD & PROVISIONS            | 350,000.00                       | 400,000.00                             | 325,113.99                 | 74,886.01                           | 400,000.00                            | 400,000.00                      | 400,000.00                      | 0.00%                       |
| 11-4320-238-00               | DRUGS                        | 15,000.00                        | 15,000.00                              | 396.31                     | 14,603.69                           | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-4320-260-00               | OFFICE SUPPLIES AND MATERIAL | 7,000.00                         | 7,000.00                               | 5,562.13                   | 1,437.87                            | 7,000.00                              | 7,000.00                        | 7,000.00                        | 0.00%                       |
| 11-4320-260-01               | CHAPLIN PROGRAM-SUPPLIES     | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4320-299-00               | MISCELLANEOUS SUPPLIES & MAT | 16,550.00                        | 13,216.00                              | 12,123.62                  | 1,081.78                            | 18,500.00                             | 16,000.00                       | 16,000.00                       | 21.07%                      |
| 11-4320-311-00               | TRAVEL                       | 3,000.00                         | 3,000.00                               | 479.32                     | 2,520.68                            | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 11-4320-313-00               | TRANSPORTATION OF PRISON/IN  | 36,650.00                        | 35,500.00                              | 26,976.50                  | 8,523.50                            | 38,500.00                             | 36,000.00                       | 36,000.00                       | 1.41%                       |
| 11-4320-321-01               | INMATE PHONE SERVICE         | 61,300.00                        | 34,800.00                              | 32,043.30                  | 2,756.70                            | 34,800.00                             | 34,800.00                       | 34,800.00                       | 0.00%                       |
| 11-4320-325-00               | POSTAGE                      | 1,500.00                         | 1,500.00                               | 508.25                     | 991.75                              | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4320-352-00               | REPAIRS & MAINT EQUIPMENT    | 1,500.00                         | 8,000.00                               | 736.39                     | 7,263.61                            | 8,000.00                              | 8,000.00                        | 8,000.00                        | 0.00%                       |
| 11-4320-392-00               | LAUNDRY & LINENS             | 8,281.00                         | 8,281.00                               | 8,111.68                   | 169.32                              | 8,281.00                              | 8,281.00                        | 8,281.00                        | 0.00%                       |
| 11-4320-395-00               | TRAINING                     | 2,650.00                         | 2,500.00                               | 454.63                     | 2,045.37                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-4320-454-00               | INSURANCE-PROFESSIONAL LIABI | 9,500.00                         | 9,500.00                               | 9,500.00                   | -                                   | 9,500.00                              | 9,500.00                        | 9,500.00                        | 0.00%                       |
| 11-4320-491-00               | DUES AND SUBSCRIPTIONS       | 2,550.00                         | 2,500.00                               | 1,949.47                   | 550.53                              | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-4320-540-00               | CAPITAL OUTLAY-MOTOR VEHICLE | 40,493.12                        | -                                      | -                          | -                                   | 40,000.00                             | -                               | -                               |                             |
| 11-4320-550-00               | CAPITAL OUTLAY-EQUIPMENT     | 10,284.00                        | 193,953.00                             | 164,366.96                 | (4,082.63)                          | 259,459.59                            | -                               | -                               | -100.00%                    |
| 11-4320-699-00               | CONTRACTED SERVICES          | 83,760.00                        | 83,760.00                              | 70,360.61                  | 13,399.39                           | 83,760.00                             | 83,760.00                       | 83,760.00                       | 0.00%                       |
| <b>TOTAL JAIL OPERATIONS</b> |                              | <b>\$ 2,647,935.12</b>           | <b>\$ 2,899,250.70</b>                 | <b>\$ 2,158,438.42</b>     | <b>\$ 692,934.46</b>                | <b>\$ 3,172,557.03</b>                | <b>\$ 2,808,219.04</b>          | <b>\$ 2,808,219.04</b>          | <b>-3.14%</b>               |
| <b>SHERIFF GRANTS</b>        |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                            | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|------------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4324-260-00                     | OFFICE SUPPLIES              | 12,184.00                        | 12,184.00                              | 1,196.00                   | 10,988.00                           | 12,184.00                             | 12,184.00                       | 12,184.00                       | 0.00%                       |
| 11-4324-311-00                     | TRAVEL                       | 11,169.00                        | 11,169.00                              | -                          | 11,169.00                           | 11,169.00                             | 11,169.00                       | 11,169.00                       | 0.00%                       |
| 11-4324-399-01                     | CONTRACTED SERVICES-MERIDIAN | 110,880.00                       | 110,880.00                             | -                          | 110,880.00                          | 110,880.00                            | 110,880.00                      | 110,880.00                      | 0.00%                       |
| 11-4324-399-02                     | CONTRACTED SERVICES-CLINICAL | 39,000.00                        | 38,700.00                              | 3,000.00                   | 35,700.00                           | 38,700.00                             | 38,700.00                       | 38,700.00                       | 0.00%                       |
| 11-4324-399-03                     | CONTRACTED SERVICES-KOPAK    | 34,490.00                        | 34,490.00                              | 7,800.00                   | 26,690.00                           | 34,490.00                             | 34,490.00                       | 34,490.00                       | 0.00%                       |
| 11-4324-399-04                     | CONTRACTED SERVICES-BRANCALE | 29,674.00                        | 29,674.00                              | -                          | 29,674.00                           | 29,674.00                             | 29,674.00                       | 29,674.00                       | 0.00%                       |
| 11-4324-399-05                     | CONTRACTED SERVICES-HOFFMAN  | 4,398.00                         | 4,398.00                               | -                          | 4,398.00                            | 4,398.00                              | 4,398.00                        | 4,398.00                        | 0.00%                       |
| 11-4324-699-00                     | GRANTS MANAGEMENT            | 15,000.00                        | 15,000.00                              | -                          | 15,000.00                           | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| <b>TOTAL SHERIFF GRANTS</b>        |                              | <b>\$ 256,795.00</b>             | <b>\$ 256,495.00</b>                   | <b>\$ 11,996.00</b>        | <b>\$ 244,499.00</b>                | <b>\$ 256,495.00</b>                  | <b>\$ 256,495.00</b>            | <b>\$ 256,495.00</b>            | <b>0.00%</b>                |
| <b>SHERIFF GRANTS</b>              |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4325-311-00                     | TRAVEL                       | 4,440.00                         | 4,440.00                               | 868.63                     | 3,571.37                            | -                                     | -                               | -                               | -100.00%                    |
| 11-4325-321-00                     | PHONE CARDS                  | 10,560.00                        | 10,560.00                              | 14,270.19                  | (3,710.19)                          | 10,560.00                             | 10,560.00                       | 10,560.00                       | 0.00%                       |
| 11-4325-550-00                     | CAPITAL OUTLAY GRANT         | 15,350.00                        | 10,000.00                              | 7,993.00                   | 2,007.00                            | 21,250.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-4325-550-02                     | CAPITAL OUTLAY-GRANTS        | 24,500.00                        | 24,500.00                              | 24,652.28                  | (152.28)                            | 24,500.00                             | 24,500.00                       | 24,500.00                       | 0.00%                       |
| 11-4325-550-03                     | CAPITAL OUTLAY-FOREST SERVIC | 5,000.00                         | 5,000.00                               | -                          | 5,000.00                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-4325-550-05                     | CAPITAL OUTLAY-BVP           | 21,250.00                        | 21,250.00                              | 12,695.33                  | 8,554.67                            | -                                     | 21,250.00                       | 21,250.00                       | 0.00%                       |
| 11-4325-550-06                     | CAPITAL OUTLAY-NCPS GRANT    | 84,269.66                        | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| <b>SHERIFF GRANTS</b>              |                              | <b>\$ 165,369.66</b>             | <b>\$ 75,750.00</b>                    | <b>\$ 60,479.43</b>        | <b>\$ 15,270.57</b>                 | <b>\$ 61,310.00</b>                   | <b>\$ 71,310.00</b>             | <b>\$ 71,310.00</b>             | <b>-5.86%</b>               |
| <b>SHERIFF GRANTS-NCDHHS</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4326-399-00                     | CONTRACTED SERVICES          | -                                | 44,160.00                              | -                          | 865.07                              | -                                     | -                               | -                               | -100.00%                    |
| 11-4326-550-00                     | CAPITAL OUTLAY-ELECTROSTATIC | -                                | 2,898.00                               | 395.23                     | 2,502.77                            | -                                     | -                               | -                               | -100.00%                    |
| 11-4326-550-01                     | CAPITAL OUTLAY-UV ROOM SANIT | -                                | 12,000.00                              | -                          | 12,000.00                           | -                                     | -                               | -                               | -100.00%                    |
| 11-4326-550-02                     | CAPITAL OUTLAY-TRACKING SOFT | -                                | 28,000.00                              | 113.39                     | 1.61                                | -                                     | -                               | -                               | -100.00%                    |
| <b>TOTAL SHERIFF GRANTS-NCDHHS</b> |                              | <b>\$ -</b>                      | <b>\$ 87,058.00</b>                    | <b>\$ 508.62</b>           | <b>\$ 15,369.45</b>                 | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     | <b>-100.00%</b>             |
| <b>EMERGENCY MANAGEMENT</b>        |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4330-121-00                     | SALARIES & WAGES             | 778,817.00                       | 857,177.00                             | 766,270.05                 | 90,906.95                           | 901,676.00                            | 901,676.00                      | 901,676.00                      | 5.19%                       |
| 11-4330-121-02                     | SALARIES & WAGES-OVERTIME    | 85,500.00                        | 60,000.00                              | 79,049.09                  | (19,049.09)                         | 65,000.00                             | 65,000.00                       | 65,000.00                       | 8.33%                       |
| 11-4330-126-00                     | PART-TIME WAGES-COVID        | 5,000.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-4330-181-00                     | SOCIAL SECURITY CONTRIBUTION | 52,316.00                        | 56,865.00                              | 50,072.20                  | 6,792.80                            | 59,934.00                             | 59,934.00                       | 59,934.00                       | 5.40%                       |
| 11-4330-182-00                     | RETIREMENT EXPENSE           | 93,364.00                        | 104,742.00                             | 97,112.41                  | 7,629.59                            | 124,798.00                            | 124,798.00                      | 124,798.00                      | 19.15%                      |
| 11-4330-183-00                     | HOSPITALIZATION INSURANCE    | 230,880.00                       | 248,880.00                             | 210,929.77                 | 37,950.23                           | 248,880.00                            | 248,880.00                      | 248,880.00                      | 0.00%                       |
| 11-4330-183-01                     | RETIREE INSURANCE            | 64,319.00                        | 69,996.63                              | 69,996.63                  | -                                   | 69,997.00                             | 47,334.12                       | 47,334.12                       | -32.38%                     |
| 11-4330-185-00                     | UNEMPLOYMENT INSURANCE       | 5,090.00                         | 4,760.00                               | 4,387.29                   | 372.71                              | 5,032.00                              | 5,032.00                        | 5,032.00                        | 5.71%                       |
| 11-4330-186-00                     | WORKMAN'S COMPENSATION       | 5,076.00                         | 5,230.00                               | 5,230.00                   | -                                   | 5,390.00                              | 5,390.00                        | 5,390.00                        | 3.06%                       |
| 11-4330-187-00                     | MEDICARE TAX                 | 12,235.00                        | 13,300.00                              | 11,710.43                  | 1,589.57                            | 14,017.00                             | 14,017.00                       | 14,017.00                       | 5.39%                       |
| 11-4330-213-00                     | UNIFORMS                     | 2,000.00                         | 2,000.00                               | 1,926.14                   | 73.86                               | 2,500.00                              | 2,500.00                        | 2,500.00                        | 25.00%                      |
| 11-4330-250-00                     | VEHICLE SUPPLIES             | 8,500.00                         | 8,500.00                               | 9,810.68                   | (1,310.68)                          | 9,500.00                              | 9,500.00                        | 9,500.00                        | 11.76%                      |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                           | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|-----------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4330-260-00                    | OFFICE SUPPLIES AND MATERIAL | 10,500.00                        | 10,500.00                              | 8,805.49                   | 1,694.51                            | 11,000.00                             | 10,500.00                       | 10,500.00                       | 0.00%                       |
| 11-4330-260-03                    | FIRE EDUCATIONAL MATERIALS   | 4,000.00                         | 4,000.00                               | 1,531.70                   | 78.55                               | 4,500.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-4330-260-04                    | COVID-19                     | 53,779.40                        | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-4330-311-00                    | TRAVEL                       | 4,500.00                         | 4,500.00                               | 4,274.65                   | 225.35                              | 5,500.00                              | 5,500.00                        | 5,500.00                        | 22.22%                      |
| 11-4330-321-00                    | TELEPHONE                    | 13,550.00                        | 13,250.00                              | 21,100.34                  | (7,850.34)                          | 21,000.00                             | 21,000.00                       | 21,000.00                       | 58.49%                      |
| 11-4330-325-00                    | POSTAGE                      | 350.00                           | 350.00                                 | 33.81                      | 316.19                              | 350.00                                | 350.00                          | 350.00                          | 0.00%                       |
| 11-4330-351-00                    | REPAIRS & MAINTENANCE EQUIPM | 13,917.51                        | 10,000.00                              | 8,074.82                   | 1,925.18                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-4330-352-00                    | REPAIRS AND MAINTENANCE      | 6,300.00                         | 6,300.00                               | 4,730.04                   | 1,569.96                            | 6,300.00                              | 6,300.00                        | 6,300.00                        | 0.00%                       |
| 11-4330-353-00                    | MAINTENANCE & REPAIRS - VEHI | 6,800.00                         | 6,000.00                               | 5,530.48                   | 469.52                              | 7,000.00                              | 7,000.00                        | 7,000.00                        | 16.67%                      |
| 11-4330-395-00                    | TRAINING                     | 7,500.00                         | 7,500.00                               | 3,999.12                   | 3,500.88                            | 8,000.00                              | 7,500.00                        | 7,500.00                        | 0.00%                       |
| 11-4330-399-00                    | CONTRACTED SERVICES          | 80,000.00                        | 84,000.00                              | 83,430.67                  | (806.95)                            | 87,000.00                             | 85,000.00                       | 85,000.00                       | 1.19%                       |
| 11-4330-399-02                    | EOC OPERATION                | 7,000.00                         | 7,000.00                               | 5,481.75                   | 207.50                              | 7,000.00                              | 7,000.00                        | 7,000.00                        | 0.00%                       |
| 11-4330-399-03                    | PUBLIC COMMUNICATION SYSTEM  | 12,500.00                        | 12,500.00                              | 13,500.00                  | (1,000.00)                          | 13,500.00                             | 13,500.00                       | 13,500.00                       | 8.00%                       |
| 11-4330-399-04                    | ENVIRONMENTAL CLEANUP        | 500.00                           | 500.00                                 | 304.42                     | 195.58                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4330-411-00                    | COMMUNICATIONS SITE LEASE    | 1,130.00                         | 1,000.00                               | 1,159.28                   | (159.28)                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4330-452-00                    | INSURANCE-VEHICLE            | 4,500.00                         | 4,500.00                               | 4,500.00                   | -                                   | 4,500.00                              | 4,500.00                        | 4,500.00                        | 0.00%                       |
| 11-4330-454-00                    | INSURANCE-PROFESSIONAL LIABI | 1,000.00                         | 1,000.00                               | 1,000.00                   | -                                   | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4330-540-00                    | CAPITAL OUTLAY-MOTOR VEHICLE | -                                | 35,184.00                              | 35,183.59                  | 0.41                                | -                                     | -                               | -                               | -100.00%                    |
| 11-4330-550-00                    | CAPITAL OUTLAY-EQUIPMENT     | 122,363.08                       | 72,185.00                              | 61,029.84                  | (11,798.33)                         | 84,879.35                             | -                               | -                               | -100.00%                    |
| <b>TOTAL EMERGENCY MANAGEMENT</b> |                              | <b>\$ 1,693,286.99</b>           | <b>\$ 1,711,719.63</b>                 | <b>\$ 1,570,164.69</b>     | <b>\$ 113,524.67</b>                | <b>\$ 1,779,753.35</b>                | <b>\$ 1,668,711.12</b>          | <b>\$ 1,668,711.12</b>          | <b>-2.51%</b>               |
| <b>FIRE OPERATIONS</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4340-121-00                    | SALARIES & WAGES             | 388,658.00                       | 358,050.00                             | 310,800.57                 | 47,249.43                           | 385,510.00                            | 385,510.00                      | 385,510.00                      | 7.67%                       |
| 11-4340-181-00                    | SOCIAL SECURITY CONTRIBUTION | 24,097.00                        | 22,200.00                              | 18,046.38                  | 4,153.62                            | 23,902.00                             | 23,902.00                       | 23,902.00                       | 7.67%                       |
| 11-4340-182-00                    | RETIREMENT EXPENSE           | 45,585.00                        | 43,324.00                              | 40,905.86                  | 2,418.14                            | 49,769.00                             | 49,769.00                       | 49,769.00                       | 14.88%                      |
| 11-4340-182-01                    | RETIREMENT EXPENSE-STATE     | 21,360.00                        | 22,560.00                              | 9,120.00                   | 13,440.00                           | 22,560.00                             | 22,560.00                       | 22,560.00                       | 0.00%                       |
| 11-4340-183-00                    | HOSPITALIZATION INSURANCE    | 125,700.00                       | 117,120.00                             | 84,220.08                  | 32,899.92                           | 117,120.00                            | 117,120.00                      | 117,120.00                      | 0.00%                       |
| 11-4340-185-00                    | UNEMPLOYMENT INSURANCE       | 2,600.00                         | 2,080.00                               | 1,815.51                   | 264.49                              | 2,368.00                              | 2,368.00                        | 2,368.00                        | 13.85%                      |
| 11-4340-186-00                    | WORKMAN'S COMPENSATION       | 15,680.00                        | 16,150.00                              | 16,150.00                  | -                                   | 16,635.00                             | 16,635.00                       | 16,635.00                       | 3.00%                       |
| 11-4340-187-00                    | MEDICARE TAX                 | 5,636.00                         | 5,192.00                               | 4,220.61                   | 971.39                              | 5,590.00                              | 5,590.00                        | 5,590.00                        | 7.67%                       |
| 11-4340-189-00                    | VOLUNTEER APPRECIATION       | 5,000.00                         | 5,000.00                               | -                          | 5,000.00                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-4340-213-00                    | UNIFORMS                     | 2,500.00                         | 2,500.00                               | 2,669.90                   | (169.90)                            | 3,000.00                              | 3,000.00                        | 3,000.00                        | 20.00%                      |
| 11-4340-260-00                    | FIRE PREVENTION SUPPLIES     | 4,000.00                         | 4,000.00                               | 2,285.58                   | 874.42                              | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-4340-490-01                    | CASHIERS FIRE DEPARTMENT     | -                                | -                                      | 825.00                     | (825.00)                            | -                                     | -                               | -                               | -                           |
| 11-4340-490-02                    | CULLOWHEE FIRE DEPARTMENT    | 1,076,789.00                     | 1,076,789.00                           | 987,056.62                 | 89,732.38                           | 1,279,875.00                          | 1,103,480.00                    | 1,103,480.00                    | 2.48%                       |
| 11-4340-490-03                    | SYLVA FIRE DEPARTMENT        | 123,837.00                       | 1,074,290.00                           | 984,765.87                 | 89,524.13                           | 1,074,290.00                          | 1,070,308.00                    | 1,070,308.00                    | -0.37%                      |
| 11-4340-490-04                    | CANADA FIRE DEPARTMENT       | 103,199.00                       | 110,836.00                             | 110,836.00                 | -                                   | 113,053.00                            | 115,269.00                      | 115,269.00                      | 4.00%                       |
| 11-4340-490-05                    | SAVANNAH FIRE DEPARTMENT     | 140,074.00                       | 150,439.00                             | 150,439.00                 | -                                   | 153,448.00                            | 156,457.00                      | 156,457.00                      | 4.00%                       |
| 11-4340-490-06                    | BALSAM FIRE DEPARTMENT       | 123,837.00                       | 133,001.00                             | 133,001.00                 | -                                   | 135,661.00                            | 138,321.00                      | 138,321.00                      | 4.00%                       |
| 11-4340-490-07                    | QUALLA FIRE DEPARTMENT       | 123,837.00                       | 133,001.00                             | 133,001.00                 | -                                   | 135,661.00                            | 138,321.00                      | 138,321.00                      | 4.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                       | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|-------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4340-490-08                | HIGHLANDS FIRE DEPARTMENT    | -                                | 12,051.00                              | -                          | 12,051.00                           | 12,051.00                             | 12,533.00                       | 12,533.00                       | 4.00%                       |
| 11-4340-490-17                | SAVANNAH BUILDING PAYMENT    | 57,612.00                        | 57,612.00                              | 57,611.34                  | 0.66                                | 57,612.00                             | 57,612.00                       | 57,612.00                       | 0.00%                       |
| 11-4340-490-18                | SYLVA FIRE DEPT BUILDING PAY | 154,305.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-4340-490-25                | HONOR GUARD                  | 1,500.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-4340-490-31                | FIRE CALLS                   | 149,790.00                       | 115,000.00                             | 38,820.00                  | 76,180.00                           | 150,000.00                            | 144,845.00                      | 144,845.00                      | 25.95%                      |
| 11-4340-490-32                | GRANT MATCH                  | 98,039.00                        | 100,000.00                             | 93,781.51                  | 6,218.49                            | 100,000.00                            | 100,000.00                      | 100,000.00                      | 0.00%                       |
| 11-4340-490-33                | SAVANNAH FIRE-SPECIAL APPROP | 110,000.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-4340-490-34                | CANADA FIRE ARCHITECT STUDY  | -                                | -                                      | -                          | -                                   | 50,000.00                             | 50,000.00                       | 50,000.00                       |                             |
| <b>TOTAL FIRE OPERATIONS</b>  |                              | <b>\$ 2,903,635.00</b>           | <b>\$ 3,561,195.00</b>                 | <b>\$ 3,180,371.83</b>     | <b>\$ 379,983.17</b>                | <b>\$ 3,897,105.00</b>                | <b>\$ 3,722,600.00</b>          | <b>\$ 3,722,600.00</b>          | <b>4.53%</b>                |
| <b>CODE ENFORCEMENT</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4352-121-00                | SALARIES & WAGES             | 922,982.00                       | 999,079.00                             | 859,201.87                 | 139,877.13                          | 1,056,634.00                          | 1,071,817.00                    | 1,071,817.00                    | 7.28%                       |
| 11-4352-126-00                | PART-TIME SALARIES & WAGES   | 21,700.00                        | 30,000.00                              | 16,850.00                  | 13,150.00                           | 30,000.00                             | 30,000.00                       | 30,000.00                       | 0.00%                       |
| 11-4352-181-00                | SOCIAL SECURITY CONTRIBUTION | 58,632.00                        | 63,803.00                              | 53,306.57                  | 10,496.43                           | 67,371.00                             | 68,313.00                       | 68,313.00                       | 7.07%                       |
| 11-4352-182-00                | RETIREMENT EXPENSE           | 105,666.00                       | 117,521.00                             | 104,859.32                 | 12,661.68                           | 136,411.00                            | 138,372.00                      | 138,372.00                      | 17.74%                      |
| 11-4352-183-00                | HOSPITALIZATION INSURANCE    | 246,880.00                       | 248,880.00                             | 211,549.16                 | 37,330.84                           | 248,880.00                            | 248,880.00                      | 248,880.00                      | 0.00%                       |
| 11-4352-183-01                | RETIREE INSURANCE            | 57,019.00                        | 62,937.99                              | 62,937.99                  | -                                   | 62,938.00                             | 56,368.08                       | 56,368.08                       | -10.44%                     |
| 11-4352-185-00                | UNEMPLOYMENT INSURANCE       | 4,970.00                         | 4,760.00                               | 4,018.80                   | 741.20                              | 5,032.00                              | 5,032.00                        | 5,032.00                        | 5.71%                       |
| 11-4352-186-00                | WORKMAN'S COMPENSATION       | 16,237.00                        | 16,725.00                              | 16,725.00                  | -                                   | 17,225.00                             | 17,225.00                       | 17,225.00                       | 2.99%                       |
| 11-4352-187-00                | MEDICARE TAX                 | 13,713.00                        | 14,922.00                              | 12,466.72                  | 2,455.28                            | 15,321.00                             | 15,976.00                       | 15,976.00                       | 7.06%                       |
| 11-4352-213-00                | UNIFORMS                     | 2,000.00                         | 4,000.00                               | 2,263.61                   | 1,736.39                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-4352-251-00                | VEHICLE SUPPLIES             | 20,700.00                        | 20,000.00                              | 22,484.40                  | (2,484.40)                          | 23,000.00                             | 23,000.00                       | 23,000.00                       | 15.00%                      |
| 11-4352-260-00                | OFFICE SUPPLIES              | 19,205.00                        | 18,000.00                              | 14,595.00                  | 3,405.00                            | 18,000.00                             | 18,000.00                       | 18,000.00                       | 0.00%                       |
| 11-4352-260-01                | SUPPLIES-CODE BOOKS          | 2,500.00                         | 1,000.00                               | 151.00                     | 849.00                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4352-311-00                | TRAVEL                       | 5,650.00                         | 7,000.00                               | 9,134.60                   | (2,134.60)                          | 7,000.00                              | 7,000.00                        | 7,000.00                        | 0.00%                       |
| 11-4352-321-00                | TELEPHONE                    | 27,800.00                        | 30,000.00                              | 19,921.12                  | 10,078.88                           | 39,730.00                             | 30,000.00                       | 30,000.00                       | 0.00%                       |
| 11-4352-325-00                | POSTAGE                      | 200.00                           | 100.00                                 | 53.17                      | 46.83                               | 100.00                                | 100.00                          | 100.00                          | 0.00%                       |
| 11-4352-351-00                | REPAIRS AND MAINT EQUIPMENT  | 500.00                           | 500.00                                 | 356.05                     | 143.95                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4352-353-00                | REPAIRS & MAINT VEHICLES     | 7,000.00                         | 10,000.00                              | 7,613.24                   | 2,386.76                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-4352-395-00                | TRAINING                     | 5,000.00                         | 7,500.00                               | 2,961.40                   | 4,538.60                            | 7,500.00                              | 7,500.00                        | 7,500.00                        | 0.00%                       |
| 11-4352-399-00                | OTHER SERVICES-CERTIFICATION | 1,500.00                         | 1,500.00                               | 285.00                     | 1,215.00                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4352-452-00                | INSURANCE-VEHICLES           | 25,000.00                        | 25,000.00                              | 25,000.00                  | -                                   | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-4352-454-00                | INSURANCE-PROFESSIONAL LIABI | 1,000.00                         | 1,000.00                               | 1,000.00                   | -                                   | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4352-491-00                | DUES AND SUBSCRIPTIONS       | 1,500.00                         | 1,000.00                               | 463.00                     | 537.00                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4352-540-00                | CAPITAL OUTLAY-MOTOR VEHICLE | 27,554.38                        | -                                      | -                          | -                                   | 70,000.00                             | -                               | -                               |                             |
| 11-4352-550-00                | CAPITAL OUTLAY EQUIPMENT     | 749.00                           | -                                      | -                          | -                                   | 19,120.00                             | -                               | -                               |                             |
| 11-4352-699-00                | CONTRACTED SERVICES          | 11,800.00                        | 11,667.00                              | 12,483.32                  | (10,178.82)                         | 11,667.00                             | 11,667.00                       | 11,667.00                       | 0.00%                       |
| <b>TOTAL CODE ENFORCEMENT</b> |                              | <b>\$ 1,607,457.38</b>           | <b>\$ 1,696,894.99</b>                 | <b>\$ 1,460,680.34</b>     | <b>\$ 226,852.15</b>                | <b>\$ 1,879,929.00</b>                | <b>\$ 1,793,250.08</b>          | <b>\$ 1,793,250.08</b>          | <b>5.68%</b>                |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                              | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--------------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>AMBULANCE/RESCUE</b>              |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4370-121-00                       | SALARIES & WAGES             | 67,832.00                        | 76,452.00                              | 32,547.76                  | 43,904.24                           | 81,220.00                             | 81,220.00                       | 81,220.00                       | 6.24%                       |
| 11-4370-181-00                       | SOCIAL SECURITY CONTRIBUTION | 4,206.00                         | 4,740.00                               | 2,018.92                   | 2,721.08                            | 5,036.00                              | 5,036.00                        | 5,036.00                        | 6.24%                       |
| 11-4370-182-00                       | RETIREMENT EXPENSE           | 7,746.00                         | 9,251.00                               | 8,767.17                   | 483.83                              | 10,486.00                             | 10,486.00                       | 10,486.00                       | 13.35%                      |
| 11-4370-182-01                       | RETIREMENT-STATE             | 6,000.00                         | 6,000.00                               | -                          | 6,000.00                            | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-4370-183-00                       | HOSPITALIZATION INSURANCE    | 29,280.00                        | 29,280.00                              | 12,444.07                  | 16,835.93                           | 29,280.00                             | 29,280.00                       | 29,280.00                       | 0.00%                       |
| 11-4370-185-00                       | UNEMPLOYMENT INSURANCE       | 520.00                           | 520.00                                 | 233.32                     | 286.68                              | 592.00                                | 592.00                          | 592.00                          | 13.85%                      |
| 11-4370-186-00                       | WORKMAN'S COMPENSATION       | 9,370.00                         | 9,650.00                               | 9,650.00                   | -                                   | 9,940.00                              | 9,940.00                        | 9,940.00                        | 3.01%                       |
| 11-4370-187-00                       | MEDICARE TAX                 | 984.00                           | 1,109.00                               | 472.10                     | 636.90                              | 1,178.00                              | 1,178.00                        | 1,178.00                        | 6.22%                       |
| 11-4370-189-00                       | VOLUNTEER APPRECIATION       | 2,500.00                         | 2,500.00                               | -                          | 2,500.00                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-4370-230-00                       | HEPATITIS B VACCINE          | 2,500.00                         | 2,500.00                               | -                          | 2,500.00                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-4370-452-01                       | INSURANCE-ACCIDENT/SICKNESS  | 21,500.00                        | 21,500.00                              | 578.00                     | 20,922.00                           | 21,500.00                             | 21,500.00                       | 21,500.00                       | 0.00%                       |
| 11-4370-490-01                       | RESCUE SQUAD UNIT #1         | 118,750.00                       | 127,538.00                             | 127,538.00                 | -                                   | 130,089.00                            | 132,640.00                      | 132,640.00                      | 4.00%                       |
| 11-4370-490-02                       | RESCUE SQUAD UNIT #2         | 118,750.00                       | 127,538.00                             | 127,568.00                 | (30.00)                             | 130,089.00                            | 132,640.00                      | 132,640.00                      | 4.00%                       |
| 11-4370-490-03                       | RESCUE SQUAD UNIT#1 BUILDING | 78,383.00                        | 78,383.00                              | 78,382.22                  | 0.78                                | 78,383.00                             | 78,383.00                       | 78,383.00                       | 0.00%                       |
| 11-4370-490-05                       | RESCUE SQUAD UNIT#2 BUILDING | -                                | 343,597.00                             | 325,095.27                 | 18,501.73                           | 350,000.00                            | 350,000.00                      | 350,000.00                      | 1.86%                       |
| 11-4370-490-31                       | RESCUE CALLS                 | 35,000.00                        | 35,000.00                              | 13,176.00                  | 21,824.00                           | 35,000.00                             | 35,000.00                       | 35,000.00                       | 0.00%                       |
| 11-4370-540-00                       | CAPITAL OUTLAY-MOTOR VEHICLE | 232,000.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-4370-699-00                       | WESTCARE AMBULANCE SERVICE   | 1,441,703.00                     | 1,679,393.00                           | 1,539,443.62               | 139,949.38                          | 1,712,981.00                          | 1,679,393.00                    | 1,679,393.00                    | 0.00%                       |
| 11-4370-699-01                       | CASHIERS AMBULANCE           | 1,115,122.00                     | 1,404,798.00                           | 1,287,731.50               | 117,066.50                          | 1,432,894.00                          | 1,404,798.00                    | 1,404,798.00                    | 0.00%                       |
| 11-4370-699-04                       | MACON-TELECOMMUNICATIONS     | 5,100.00                         | 5,100.00                               | -                          | 5,100.00                            | 5,100.00                              | 5,100.00                        | 5,100.00                        | 0.00%                       |
| 11-4370-699-05                       | MACON-EMS                    | 10,200.00                        | 10,200.00                              | -                          | 10,200.00                           | 10,200.00                             | 10,404.00                       | 10,404.00                       | 2.00%                       |
| 11-4370-699-06                       | AMBULANCE CONTINGENCY        | 33,687.74                        | -                                      | -                          | -                                   | 100,000.00                            | 223,368.00                      | 223,368.00                      |                             |
| <b>TOTAL AMBULANCE RESCUE</b>        |                              | <b>\$ 3,341,133.74</b>           | <b>\$ 3,975,049.00</b>                 | <b>\$ 3,565,645.95</b>     | <b>\$ 409,403.05</b>                | <b>\$ 4,154,968.00</b>                | <b>\$ 4,221,958.00</b>          | <b>\$ 4,221,958.00</b>          | <b>6.21%</b>                |
| <b>TRANSPORTATION-ADMINISTRATION</b> |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4520-121-00                       | SALARIES & WAGES             | 115,562.00                       | 112,435.00                             | 95,726.60                  | 16,708.40                           | 118,330.00                            | 118,330.00                      | 118,330.00                      | 5.24%                       |
| 11-4520-181-00                       | SOCIAL SECURITY CONTRIBUTION | 7,184.00                         | 6,971.00                               | 6,174.35                   | 796.65                              | 7,337.00                              | 7,337.00                        | 7,337.00                        | 5.25%                       |
| 11-4520-182-00                       | RETIREMENT EXPENSE           | 13,233.00                        | 12,841.00                              | 11,668.33                  | 1,172.67                            | 15,276.00                             | 15,276.00                       | 15,276.00                       | 18.96%                      |
| 11-4520-183-00                       | HOSPITALIZATION INSURANCE    | 29,280.00                        | 29,280.00                              | 24,888.14                  | 4,391.86                            | 29,280.00                             | 29,280.00                       | 29,280.00                       | 0.00%                       |
| 11-4520-185-00                       | UNEMPLOYMENT INSURANCE       | 555.00                           | 560.00                                 | 465.24                     | 94.76                               | 592.00                                | 592.00                          | 592.00                          | 5.71%                       |
| 11-4520-186-00                       | WORKMAN'S COMPENSATION       | 5,506.00                         | 5,672.00                               | 5,672.00                   | -                                   | 5,850.00                              | 5,850.00                        | 5,850.00                        | 3.14%                       |
| 11-4520-187-00                       | MEDICARE TAX                 | 1,680.00                         | 1,631.00                               | 1,443.99                   | 187.01                              | 1,716.00                              | 1,716.00                        | 1,716.00                        | 5.21%                       |
| 11-4520-197-00                       | DRUG TESTS                   | 700.00                           | 1,000.00                               | 821.00                     | 179.00                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4520-212-00                       | UNIFORMS                     | 2,011.00                         | 3,300.00                               | 2,292.38                   | 1,007.62                            | 3,300.00                              | 3,300.00                        | 3,300.00                        | 0.00%                       |
| 11-4520-260-00                       | OFFICE SUPPLIES AND MATERIAL | 115.00                           | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-4520-261-00                       | OFFICE SUPPLIES              | 1,000.00                         | 1,750.00                               | 595.85                     | 1,154.15                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | -14.29%                     |
| 11-4520-311-00                       | TRAVEL-MILEAGE               | 300.00                           | 300.00                                 | -                          | 300.00                              | 300.00                                | 300.00                          | 300.00                          | 0.00%                       |
| 11-4520-312-00                       | TRAVEL SUBSISTANCE MOTEL/FOO | 100.00                           | 100.00                                 | -                          | 100.00                              | 100.00                                | 100.00                          | 100.00                          | 0.00%                       |
| 11-4520-323-00                       | TELEPHONE FAX DSL            | 5,875.00                         | 5,775.00                               | 5,781.45                   | (6.45)                              | 6,600.00                              | 6,600.00                        | 6,600.00                        | 14.29%                      |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                    | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4520-325-00                             | POSTAGE                      | 200.00                           | 200.00                                 | -                          | 200.00                              | 200.00                                | 200.00                          | 200.00                          | 0.00%                       |
| 11-4520-341-00                             | PRINTING & REPRODUCTION      | 1,200.00                         | 1,200.00                               | 768.50                     | 431.50                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | -16.67%                     |
| 11-4520-371-00                             | MARKETING                    | 3,854.00                         | 3,774.00                               | 3,236.38                   | 537.62                              | 8,296.00                              | 8,296.00                        | 8,296.00                        | 119.82%                     |
| 11-4520-372-00                             | PROMOTION                    | 692.00                           | 978.00                                 | 895.53                     | 82.47                               | 800.00                                | 800.00                          | 800.00                          | -18.20%                     |
| 11-4520-391-00                             | LEGAL ADVERTISING            | 100.00                           | 200.00                                 | 150.00                     | 50.00                               | 100.00                                | 100.00                          | 100.00                          | -50.00%                     |
| 11-4520-395-00                             | TRAINING                     | 1,000.00                         | 1,000.00                               | 859.00                     | 141.00                              | 800.00                                | 800.00                          | 800.00                          | -20.00%                     |
| 11-4520-413-00                             | RENT OF OFFICES              | 21,600.00                        | 21,600.00                              | -                          | 21,600.00                           | 21,600.00                             | 21,600.00                       | 21,600.00                       | 0.00%                       |
| 11-4520-451-00                             | PROPERTY & GENERAL LIABILITY | 1,975.00                         | 1,975.00                               | 1,975.00                   | -                                   | 1,975.00                              | 1,975.00                        | 1,975.00                        | 0.00%                       |
| 11-4520-452-00                             | INSURANCE-VEHICLE            | 10,000.00                        | 10,000.00                              | 10,000.00                  | -                                   | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-4520-481-00                             | INDIRECT COSTS               | 873.00                           | 1,000.00                               | -                          | 1,000.00                            | -                                     | -                               | -                               | -100.00%                    |
| 11-4520-491-00                             | DUES AND SUBSCRIPTIONS       | 550.00                           | 550.00                                 | 585.00                     | (35.00)                             | 630.00                                | 630.00                          | 630.00                          | 14.55%                      |
| <b>TOTAL TRANSPORTATION-ADMINISTRATION</b> |                              | <b>\$ 225,145.00</b>             | <b>\$ 224,092.00</b>                   | <b>\$ 173,998.74</b>       | <b>\$ 50,093.26</b>                 | <b>\$ 236,582.00</b>                  | <b>\$ 236,582.00</b>            | <b>\$ 236,582.00</b>            | <b>5.57%</b>                |
| <b>TRANSPORTATION-OPERATIONS</b>           |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4521-121-00                             | SALARIES & WAGES             | 228,790.00                       | 223,981.00                             | 164,189.66                 | 59,791.34                           | 236,633.00                            | 236,633.00                      | 236,633.00                      | 5.65%                       |
| 11-4521-126-00                             | SALARIES & WAGES-PART TIME   | 68,985.00                        | 68,985.00                              | 67,386.54                  | 1,598.46                            | 68,985.00                             | 72,000.00                       | 72,000.00                       | 4.37%                       |
| 11-4521-181-00                             | SOCIAL SECURITY CONTRIBUTION | 18,463.00                        | 18,164.00                              | 13,715.14                  | 4,448.86                            | 18,949.00                             | 18,949.00                       | 18,949.00                       | 4.32%                       |
| 11-4521-182-00                             | RETIREMENT EXPENSE           | 34,005.00                        | 25,579.00                              | 22,402.07                  | 3,176.93                            | 30,549.00                             | 30,549.00                       | 30,549.00                       | 19.43%                      |
| 11-4521-183-00                             | HOSPITALIZATION INSURANCE    | 110,532.00                       | 87,840.00                              | 69,596.69                  | 18,243.31                           | 87,840.00                             | 87,840.00                       | 87,840.00                       | 0.00%                       |
| 11-4521-183-01                             | RETIREE INSURANCE            | 40,446.00                        | 46,174.19                              | 46,174.19                  | -                                   | 46,175.00                             | 47,334.12                       | 47,334.12                       | 2.51%                       |
| 11-4521-185-00                             | UNEMPLOYMENT INSURANCE       | 2,163.00                         | 1,680.00                               | 2,012.41                   | (332.41)                            | 1,776.00                              | 1,776.00                        | 1,776.00                        | 5.71%                       |
| 11-4521-186-00                             | WORKMAN'S COMPENSATION       | 19,614.00                        | 20,205.00                              | 20,205.00                  | -                                   | 20,811.00                             | 20,811.00                       | 20,811.00                       | 3.00%                       |
| 11-4521-187-00                             | MEDICARE TAX                 | 4,317.00                         | 4,249.00                               | 3,207.83                   | 1,041.17                            | 4,432.00                              | 4,432.00                        | 4,432.00                        | 4.31%                       |
| 11-4521-197-00                             | DRUG TESTS                   | 100.00                           | 100.00                                 | 125.00                     | (25.00)                             | 100.00                                | 100.00                          | 100.00                          | 0.00%                       |
| 11-4521-212-00                             | UNIFORMS                     | 1,100.00                         | 1,000.00                               | 983.01                     | 16.99                               | 1,700.00                              | 1,700.00                        | 1,700.00                        | 70.00%                      |
| 11-4521-251-00                             | FUEL & OIL                   | 35,000.00                        | 42,600.00                              | 41,515.52                  | 1,084.48                            | 43,000.00                             | 43,000.00                       | 43,000.00                       | 0.94%                       |
| 11-4521-251-01                             | PROPANE                      | 15,140.00                        | 19,300.00                              | -                          | 19,300.00                           | 18,000.00                             | 18,000.00                       | 18,000.00                       | -6.74%                      |
| 11-4521-252-00                             | TIRES                        | 7,000.00                         | 7,000.00                               | 5,786.04                   | 1,213.96                            | 7,000.00                              | 7,000.00                        | 7,000.00                        | 0.00%                       |
| 11-4521-254-00                             | LICENSE & TAGS               | 2,000.00                         | -                                      | -                          | -                                   | 2,500.00                              | 2,500.00                        | 2,500.00                        |                             |
| 11-4521-255-00                             | VEHICLE CLEANING SUPPLIES    | 3,500.00                         | 2,500.00                               | 211.29                     | 2,288.71                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | -40.00%                     |
| 11-4521-260-00                             | OFFICE SUPPLIES AND MATERIAL | 1,800.00                         | 1,000.00                               | 879.99                     | 120.01                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4521-311-00                             | TRAVEL                       | 500.00                           | 500.00                                 | 300.00                     | 200.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4521-321-00                             | CELL PHONES                  | 3,200.00                         | 3,200.00                               | 2,292.68                   | 907.32                              | 3,500.00                              | 3,500.00                        | 3,500.00                        | 9.38%                       |
| 11-4521-351-00                             | REPAIRS & MAINTENANCE        | 4,000.00                         | 4,800.00                               | 4,046.54                   | 753.46                              | 4,800.00                              | 4,800.00                        | 4,800.00                        | 0.00%                       |
| 11-4521-353-00                             | VEHICLE REPAIRS & MAINTENANC | 20,797.00                        | 20,797.00                              | 8,526.56                   | 12,270.44                           | 20,500.00                             | 20,500.00                       | 20,500.00                       | -1.43%                      |
| 11-4521-391-00                             | LEGAL ADVERTISING            | -                                | 200.00                                 | 150.00                     | 50.00                               | 200.00                                | 200.00                          | 200.00                          | 0.00%                       |
| 11-4521-393-00                             | CONTRACTED SERVICES          | 4,510.00                         | 4,000.00                               | 2,122.17                   | 1,877.83                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-4521-399-00                             | COMM TRANSPORTATION PLAN     | 8,000.00                         | 8,000.00                               | -                          | 8,000.00                            | 8,000.00                              | 8,000.00                        | 8,000.00                        | 0.00%                       |
| 11-4521-399-01                             | SCHEDULING SOFTWARE FEES     | 15,000.00                        | 11,300.00                              | 11,307.00                  | (7.00)                              | 11,400.00                             | 11,400.00                       | 11,400.00                       | 0.88%                       |
| <b>TOTAL TRANSPORTATION-OPERATIONS</b>     |                              | <b>\$ 648,962.00</b>             | <b>\$ 623,154.19</b>                   | <b>\$ 487,135.33</b>       | <b>\$ 136,018.86</b>                | <b>\$ 643,850.00</b>                  | <b>\$ 648,024.12</b>            | <b>\$ 648,024.12</b>            | <b>3.99%</b>                |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account  | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>TRANSPORTATION-CAPITAL OUTLAY</b>             |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4522-521-00                                   | PERSONAL COMPUTER SYSTEM     | -                                | 6,201.00                               | 6,431.65                   | (230.65)                            | 7,620.00                              | 7,620.00                        | 7,620.00                        | 22.88%                      |
| 11-4522-546-00                                   | LTV BUS                      | 62,689.00                        | -                                      | -                          | -                                   | 102,956.00                            | 102,956.00                      | 102,956.00                      |                             |
| 11-4522-550-00                                   | CAPITAL OUTLAY               | -                                | -                                      | -                          | (6,773.10)                          | -                                     | -                               | -                               |                             |
| 11-4522-591-04                                   | VEHICLE LETTERING            | 500.00                           | -                                      | -                          | -                                   | 1,000.00                              | 1,000.00                        | 1,000.00                        |                             |
| 11-4522-596-00                                   | VEHICLE SURVEILLANCE SYSTEM  | -                                | -                                      | -                          | -                                   | 36,808.00                             | 36,808.00                       | 36,808.00                       |                             |
| <b>TOTAL TRANSPORTATION CAPITAL OUTLAY</b>       |                              | <b>\$ 63,189.00</b>              | <b>\$ 6,201.00</b>                     | <b>\$ 6,431.65</b>         | <b>\$ (7,003.75)</b>                | <b>\$ 148,384.00</b>                  | <b>\$ 148,384.00</b>            | <b>\$ 148,384.00</b>            | <b>2292.90%</b>             |
| <b>TRANSPORATATION-ELDERLY DISABILITES</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4524-313-00                                   | TRANSPORTATION OF CLIENTS    | 87,500.00                        | 62,500.00                              | -                          | 62,500.00                           | 75,000.00                             | 75,000.00                       | 75,000.00                       | 20.00%                      |
| <b>TOTAL TRANSPORATATION-ELDERLY DISABILITES</b> |                              | <b>\$ 87,500.00</b>              | <b>\$ 62,500.00</b>                    | <b>\$ -</b>                | <b>\$ 62,500.00</b>                 | <b>\$ 75,000.00</b>                   | <b>\$ 75,000.00</b>             | <b>\$ 75,000.00</b>             | <b>20.00%</b>               |
| <b>AIRPORT</b>                                   |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4530-699-00                                   | JACKSON CO AIRPORT AUTHORITY | 31,000.00                        | 31,000.00                              | 31,000.00                  | -                                   | 31,000.00                             | 31,000.00                       | 31,000.00                       | 0.00%                       |
| <b>TOTAL AIRPORT</b>                             |                              | <b>\$ 31,000.00</b>              | <b>\$ 31,000.00</b>                    | <b>\$ 31,000.00</b>        | <b>\$ -</b>                         | <b>\$ 31,000.00</b>                   | <b>\$ 31,000.00</b>             | <b>\$ 31,000.00</b>             | <b>0.00%</b>                |
| <b>FORESTRY</b>                                  |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4750-699-00                                   | COOPERATIVE FORESTY PROGRAM  | 108,594.00                       | 109,115.00                             | 86,797.18                  | 22,317.82                           | 99,656.00                             | 99,656.00                       | 99,656.00                       | -8.67%                      |
| <b>TOTAL FORESTRY</b>                            |                              | <b>\$ 108,594.00</b>             | <b>\$ 109,115.00</b>                   | <b>\$ 86,797.18</b>        | <b>\$ 22,317.82</b>                 | <b>\$ 99,656.00</b>                   | <b>\$ 99,656.00</b>             | <b>\$ 99,656.00</b>             | <b>-8.67%</b>               |
| <b>PLANNING</b>                                  |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4910-121-00                                   | SALARIES & WAGES             | 231,424.00                       | 252,209.00                             | 214,729.74                 | 37,479.26                           | 265,300.00                            | 265,300.00                      | 265,300.00                      | 5.19%                       |
| 11-4910-170-01                                   | BOARD EXPENSES               | 2,000.00                         | 1,472.00                               | 317.68                     | 1,154.32                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 35.87%                      |
| 11-4910-181-00                                   | SOCIAL SECURITY CONTRIBUTION | 14,297.00                        | 15,637.00                              | 13,052.13                  | 2,584.87                            | 16,448.60                             | 16,449.00                       | 16,449.00                       | 5.19%                       |
| 11-4910-182-00                                   | RETIREMENT EXPENSE           | 26,505.00                        | 28,803.00                              | 26,174.25                  | 2,628.75                            | 34,250.23                             | 34,250.00                       | 34,250.00                       | 18.91%                      |
| 11-4910-183-00                                   | HOSPITALIZATION INSURANCE    | 59,275.00                        | 58,560.00                              | 49,776.27                  | 8,783.73                            | 58,560.00                             | 58,560.00                       | 58,560.00                       | 0.00%                       |
| 11-4910-185-00                                   | UNEMPLOYMENT INSURANCE       | 1,040.00                         | 1,120.00                               | 915.28                     | 204.72                              | 1,184.00                              | 1,184.00                        | 1,184.00                        | 5.71%                       |
| 11-4910-186-00                                   | WORKMAN'S COMPENSATION       | 3,899.00                         | 4,015.00                               | 4,015.00                   | -                                   | 4,150.00                              | 4,150.00                        | 4,150.00                        | 3.36%                       |
| 11-4910-187-00                                   | MEDICARE TAX                 | 3,344.00                         | 1,658.00                               | 3,052.36                   | (1,394.36)                          | 3,846.85                              | 3,847.00                        | 3,847.00                        | 132.03%                     |
| 11-4910-250-00                                   | VEHICLE SUPPLIES             | 2,000.00                         | 1,600.00                               | 843.43                     | 756.57                              | 2,000.00                              | 2,000.00                        | 2,000.00                        | 25.00%                      |
| 11-4910-260-00                                   | OFFICE SUPPLIES AND MATERIAL | 1,600.00                         | 1,600.00                               | 1,117.05                   | 482.95                              | 1,600.00                              | 1,600.00                        | 1,600.00                        | 0.00%                       |
| 11-4910-260-01                                   | COPYING EXPENSE              | 1,750.00                         | 949.53                                 | 262.98                     | 686.55                              | 1,750.00                              | 1,750.00                        | 1,750.00                        | 84.30%                      |
| 11-4910-311-00                                   | TRAVEL AND TRAINING          | 4,000.00                         | 4,075.00                               | 3,044.79                   | 1,030.21                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 22.70%                      |
| 11-4910-321-00                                   | TELEPHONE                    | 5,000.00                         | 5,000.00                               | 558.24                     | 4,441.76                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-4910-325-00                                   | POSTAGE                      | 600.00                           | 600.00                                 | 121.85                     | 478.15                              | 600.00                                | 600.00                          | 600.00                          | 0.00%                       |
| 11-4910-370-00                                   | ADVERTISING                  | 1,500.00                         | 1,500.00                               | 423.71                     | 1,076.29                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4910-399-00                                   | WEB SITE HOSTING             | 1,150.00                         | 1,150.00                               | 394.00                     | 756.00                              | 1,150.00                              | 1,150.00                        | 1,150.00                        | 0.00%                       |
| 11-4910-452-00                                   | INSURANCE-VEHICLE            | 2,500.00                         | 2,500.00                               | 2,500.00                   | -                                   | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                      | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4910-454-00               | INSURANCE PROFESSIONAL LIABI | 600.00                           | 600.00                                 | 600.00                     | -                                   | 600.00                                | 600.00                          | 600.00                          | 0.00%                       |
| 11-4910-491-00               | DUES AND SUBSCRIPTIONS       | 1,500.00                         | 1,500.00                               | 577.00                     | 923.00                              | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4910-510-00               | CAPITAL OUTLAY-EQUIPMENT     | -                                | 925.00                                 | 3,442.00                   | (2,517.00)                          | -                                     | -                               | -                               | -100.00%                    |
| 11-4910-540-00               | CAPITAL OUTLAY MOTOR VEHICLE | 27,554.38                        | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-4910-699-00               | CONTRACTED SERVICES          | 8,290.00                         | 103,500.00                             | 9,705.00                   | 87,480.00                           | 80,000.00                             | 35,000.00                       | 35,000.00                       | -66.18%                     |
| 11-4910-699-03               | SOFTWARE SUBSCRIPTION        | 1,750.00                         | 5,328.47                               | 4,979.88                   | 348.59                              | 4,750.00                              | 4,750.00                        | 4,750.00                        | -10.86%                     |
| 11-4910-699-04               | CASHIERS AREA ULI            | 5,000.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| <b>TOTAL PLANNING</b>        |                              | <b>\$ 406,578.38</b>             | <b>\$ 494,302.00</b>                   | <b>\$ 340,602.64</b>       | <b>\$ 147,384.36</b>                | <b>\$ 493,689.68</b>                  | <b>\$ 448,690.00</b>            | <b>\$ 448,690.00</b>            | <b>-9.23%</b>               |
| <b>COMMUNITY DEVELOPMENT</b> |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4930-183-01               | RETIREE INSURANCE-HOUSING    | 25,748.00                        | 31,469.00                              | 31,469.00                  | -                                   | 22,352.00                             | 23,782.56                       | 23,782.56                       | -24.43%                     |
| 11-4930-490-01               | GLENVILLE CDC                | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-02               | QUALLA CDC                   | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-03               | SAVANNAH CDC                 | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-04               | CASHIERS CDC                 | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-05               | WILLETS CDC                  | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-06               | CANADA CDC                   | 1,500.00                         | 1,500.00                               | -                          | 1,500.00                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-07               | BALSAM CDC & RECREATION      | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-08               | CANEY FORK CDC               | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-09               | PINE CREEK CDC               | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-10               | WAYEHUTTA CDC                | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-11               | JACKSON COUNTY CDC           | 1,115.00                         | 1,115.00                               | 1,115.00                   | -                                   | 1,115.00                              | 1,115.00                        | 1,115.00                        | 0.00%                       |
| 11-4930-490-12               | PUMPKINTOWN CDC              | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-13               | NORTON CDC                   | 1,500.00                         | 1,500.00                               | -                          | 1,500.00                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-18               | FAMILY RESOURCE CENTER       | 18,000.00                        | 18,000.00                              | 18,000.00                  | -                                   | 18,000.00                             | 18,000.00                       | 18,000.00                       | 0.00%                       |
| 11-4930-490-20               | BARKERS CREEK CDC            | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-21               | CDC IMPROVEMENTS-ACQUISITION | 3,800.00                         | 10,000.00                              | -                          | 10,000.00                           | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-4930-490-23               | JACKSON CHAMBER-FIREWORKS    | 5,000.00                         | 5,000.00                               | 5,000.00                   | -                                   | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-4930-490-24               | JACKSON CHAMBER OF COMMERCE  | 12,500.00                        | 12,500.00                              | 9,375.00                   | 3,125.00                            | 12,500.00                             | 12,500.00                       | 12,500.00                       | 0.00%                       |
| 11-4930-490-25               | CASHIERS AREA CHAMBER OF COM | 15,000.00                        | 15,000.00                              | 15,000.00                  | -                                   | 17,500.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-4930-490-26               | MUNICIPAL SPECIAL PROJECT GR | 20,000.00                        | 20,000.00                              | 5,000.00                   | 15,000.00                           | 20,000.00                             | -                               | -                               | -100.00%                    |
| 11-4930-490-28               | SOUTHWESTERN COMMISSION      | 31,607.00                        | 32,239.00                              | 30,257.00                  | 1,982.00                            | 36,309.00                             | 36,309.00                       | 36,309.00                       | 12.62%                      |
| 11-4930-490-30               | JACKSON COUNTY CEMETERY      | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4930-490-36               | RURAL CENTER GRANT MATCH     | 5,000.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-4930-490-40               | DROUGHT TASKFORCE            | 1,200.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-4930-490-41               | CASHIERS WELL O&M, REPAIRS   | 10,000.00                        | 10,000.00                              | 10,005.00                  | (1,477.21)                          | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-4930-490-42               | TWSA ONE HALF LOSS           | 21,000.00                        | 21,000.00                              | 7,000.00                   | 14,000.00                           | 21,000.00                             | 21,000.00                       | 21,000.00                       | 0.00%                       |
| 11-4930-490-44               | APPALACHIAN WOMEN'S MUSEUM   | 44,760.00                        | 29,898.21                              | 9,579.94                   | 20,318.27                           | 10,000.00                             | 10,000.00                       | 10,000.00                       | -66.55%                     |
| 11-4930-490-45               | CULLOWHEE REVITALIZATION END | -                                | -                                      | -                          | -                                   | 3,000.00                              | 3,000.00                        | 3,000.00                        | -                           |
| 11-4930-490-48               | JACKSON CO ATHLETIC HALL OF  | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                            | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|------------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4930-490-49                     | TUCKASEGEE SUBSTATION CDC    | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4930-490-50                     | TUCKASEGEE VFW POST          | -                                | 1,500.00                               | -                          | 1,500.00                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| <b>TOTAL COMMUNITY DEVELOPMENT</b> |                              | \$ 238,230.00                    | \$ 231,221.21                          | \$ 161,300.94              | \$ 68,448.06                        | \$ 211,776.00                         | \$ 190,706.56                   | \$ 190,706.56                   | -17.52%                     |
| <b>COOPERATIVE EXTENSION</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4950-121-00                     | SALARIES & WAGES             | 137,000.00                       | 143,925.00                             | 87,842.66                  | 56,082.34                           | 148,320.00                            | 148,320.00                      | 148,320.00                      | 3.05%                       |
| 11-4950-181-00                     | SOCIAL SECURITY CONTRIBUTION | 8,000.00                         | 8,000.00                               | 5,475.35                   | 2,524.65                            | 8,240.00                              | 8,240.00                        | 8,240.00                        | 3.00%                       |
| 11-4950-182-00                     | RETIREMENT EXPENSE           | 22,770.00                        | 27,000.00                              | 19,512.79                  | 7,487.21                            | 27,810.00                             | 27,810.00                       | 27,810.00                       | 3.00%                       |
| 11-4950-183-00                     | HOSPITALIZATION INSURANCE    | 12,875.00                        | 12,000.00                              | 11,460.81                  | 539.19                              | 12,360.00                             | 12,360.00                       | 12,360.00                       | 3.00%                       |
| 11-4950-185-00                     | UNEMPLOYMENT INSURANCE       | 195.00                           | 200.00                                 | -                          | 200.00                              | 250.00                                | 250.00                          | 250.00                          | 25.00%                      |
| 11-4950-187-00                     | MEDICARE TAX                 | 1,700.00                         | 1,800.00                               | 1,016.73                   | 783.27                              | 1,900.00                              | 1,900.00                        | 1,900.00                        | 5.56%                       |
| 11-4950-189-00                     | OTHER FRINGE BENEFITS        | 600.00                           | 800.00                                 | -                          | 800.00                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 25.00%                      |
| 11-4950-231-00                     | HOME EC. DEMO. SUPPLIES      | 2,070.00                         | 2,000.00                               | 814.63                     | 1,185.37                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-4950-250-00                     | VEHICLE SUPPLIES             | 500.00                           | 500.00                                 | 252.53                     | 247.47                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4950-260-00                     | OFFICE SUPPLIES AND MATERIAL | 5,000.00                         | 5,000.00                               | 4,979.02                   | 20.98                               | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-4950-260-01                     | MISC SUPPLIES-DONATIONS      | 1,250.00                         | 1,250.00                               | 112.14                     | 1,137.86                            | 1,250.00                              | 1,250.00                        | 1,250.00                        | 0.00%                       |
| 11-4950-299-00                     | 4-H SUPPLIES & ACTIVITIES    | 4,000.00                         | 4,000.00                               | 2,078.60                   | 1,921.40                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-4950-299-01                     | CONSERVATION EDUCATION       | 1,200.00                         | 1,200.00                               | 1,057.62                   | 142.38                              | 1,200.00                              | 1,200.00                        | 1,200.00                        | 0.00%                       |
| 11-4950-311-00                     | TRAVEL                       | 200.00                           | 200.00                                 | -                          | 200.00                              | 200.00                                | 200.00                          | 200.00                          | 0.00%                       |
| 11-4950-321-00                     | TELEPHONE                    | 3,900.00                         | 3,600.00                               | 4,252.03                   | (652.03)                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 11.11%                      |
| 11-4950-325-00                     | POSTAGE                      | 500.00                           | 500.00                                 | 95.28                      | 404.72                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4950-412-00                     | BUILDING & EQUIPMENT RENTS   | 8,000.00                         | 8,000.00                               | 2,185.96                   | 5,814.04                            | 8,000.00                              | 8,000.00                        | 8,000.00                        | 0.00%                       |
| 11-4950-454-00                     | INSURANCE-PROFESSIONAL LIABI | 300.00                           | 300.00                                 | 300.00                     | -                                   | 300.00                                | 300.00                          | 300.00                          | 0.00%                       |
| 11-4950-495-00                     | OUT TO LUNCH PROGRAM         | 1,000.00                         | 1,000.00                               | 500.48                     | 499.52                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4950-495-01                     | BEAVER PROGRAM               | 4,975.00                         | 5,000.00                               | 1,070.16                   | 3,929.84                            | 5,000.00                              | 6,000.00                        | 6,000.00                        | 20.00%                      |
| 11-4950-495-02                     | AGRICULTURAL PROGRAM         | -                                | -                                      | -                          | -                                   | -                                     | 1,000.00                        | 1,000.00                        |                             |
| 11-4950-510-00                     | CAPITAL OUTLAY-EQUIPMENT     | -                                | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-4950-510-01                     | FIELD CROPS & VEGETABLES SUP | 500.00                           | 500.00                                 | 533.13                     | (33.13)                             | 200.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4950-510-02                     | LIVESTOCK DEMONSTRATION SUPP | 710.00                           | 700.00                                 | 1,035.65                   | (335.65)                            | 1,200.00                              | 1,200.00                        | 1,200.00                        | 71.43%                      |
| 11-4950-510-03                     | CHRISTMAS TREES & ORNAMENTAL | 700.00                           | 700.00                                 | 194.45                     | 505.55                              | 700.00                                | 700.00                          | 700.00                          | 0.00%                       |
| 11-4950-510-05                     | ADVISORY COUNCIL             | 500.00                           | 500.00                                 | 187.76                     | 312.24                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4950-699-04                     | WNC COMMUNITIES              | 2,500.00                         | 2,500.00                               | -                          | 2,500.00                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-4950-699-05                     | RC&D MEMBERSHIP DUES         | 250.00                           | 250.00                                 | 215.00                     | 35.00                               | 300.00                                | 300.00                          | 300.00                          | 20.00%                      |
| <b>TOTAL COOPERATIVE EXTENSION</b> |                              | \$ 221,195.00                    | \$ 231,425.00                          | \$ 145,172.78              | \$ 86,252.22                        | \$ 238,230.00                         | \$ 240,530.00                   | \$ 240,530.00                   | 3.93%                       |
| <b>CONSERVATION</b>                |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-4960-121-00                     | SALARIES & WAGES             | 118,868.00                       | 129,904.00                             | 110,686.12                 | 19,217.88                           | 135,747.00                            | 135,747.00                      | 135,747.00                      | 4.50%                       |
| 11-4960-181-00                     | SOCIAL SECURITY CONTRIBUTION | 7,345.00                         | 8,055.00                               | 6,018.15                   | 2,036.85                            | 8,416.31                              | 8,416.00                        | 8,416.00                        | 4.48%                       |
| 11-4960-182-00                     | RETIREMENT EXPENSE           | 13,614.00                        | 14,835.00                              | 13,492.01                  | 1,342.99                            | 17,524.94                             | 17,525.00                       | 17,525.00                       | 18.13%                      |
| 11-4960-183-00                     | HOSPITALIZATION INSURANCE    | 29,420.00                        | 29,280.00                              | 24,888.14                  | 4,391.86                            | 29,280.00                             | 29,280.00                       | 29,280.00                       | 0.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                   | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-4960-183-01            | RETIREE INSURANCE            | 5,525.00                         | 5,587.94                               | 5,587.94                   | -                                   | 5,588.00                              | 5,945.64                        | 5,945.64                        | 6.40%                       |
| 11-4960-185-00            | UNEMPLOYMENT INSURANCE       | 520.00                           | 560.00                                 | 454.45                     | 105.55                              | 592.00                                | 592.00                          | 592.00                          | 5.71%                       |
| 11-4960-186-00            | WORKMAN'S COMPENSATION       | 1,469.00                         | 1,515.00                               | 1,515.00                   | -                                   | 1,560.00                              | 1,560.00                        | 1,560.00                        | 2.97%                       |
| 11-4960-187-00            | MEDICARE TAX                 | 1,717.00                         | 1,884.00                               | 1,407.41                   | 476.59                              | 1,968.33                              | 1,968.00                        | 1,968.00                        | 4.46%                       |
| 11-4960-190-00            | PROFESSIONAL SERVICES        | 1,200.00                         | 1,200.00                               | -                          | 1,200.00                            | 1,200.00                              | 1,200.00                        | 1,200.00                        | 0.00%                       |
| 11-4960-250-00            | VEHICLE SUPPLIES             | 1,330.00                         | 2,000.00                               | 448.62                     | 1,551.38                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-4960-260-00            | OFFICE SUPPLIES AND MATERIAL | 2,500.00                         | 2,500.00                               | 1,060.46                   | 1,439.54                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-4960-260-01            | SUPPLIES-DONATIONS           | 1,000.00                         | 1,000.00                               | 600.00                     | 400.00                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-4960-311-00            | TRAVEL                       | 2,000.00                         | 2,000.00                               | 556.28                     | 1,443.72                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-4960-321-00            | TELEPHONE                    | 1,200.00                         | 1,200.00                               | 1,080.05                   | 119.95                              | 1,500.00                              | 1,500.00                        | 1,500.00                        | 25.00%                      |
| 11-4960-325-00            | POSTAGE                      | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4960-352-00            | REPAIRS & MAINT EQUIPMENT    | 500.00                           | 500.00                                 | 150.28                     | 349.72                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4960-395-00            | TRAINING EXPENSE             | 1,500.00                         | 1,500.00                               | 1,265.00                   | 235.00                              | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-4960-396-00            | EDUCATIONAL PROGRAM          | 1,500.00                         | 1,500.00                               | 973.17                     | 526.83                              | 2,000.00                              | 2,000.00                        | 2,000.00                        | 33.33%                      |
| 11-4960-396-01            | CAMP WILD SUMMER CAMP        | 1,700.00                         | 1,700.00                               | -                          | 1,700.00                            | 1,700.00                              | 1,700.00                        | 1,700.00                        | 0.00%                       |
| 11-4960-454-00            | INSURANCE-PROFESSIONAL LIABI | 100.00                           | 100.00                                 | 100.00                     | -                                   | 100.00                                | 100.00                          | 100.00                          | 0.00%                       |
| 11-4960-491-00            | DUES AND SUBSCRIPTIONS       | 3,959.00                         | 3,959.00                               | 3,919.50                   | 39.50                               | 4,210.00                              | 4,210.00                        | 4,210.00                        | 6.34%                       |
| 11-4960-510-00            | CAPITAL OUTLAY-EQUIPMENT     | -                                | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-4960-699-00            | SOUTHWESTERN NC RC&D COUNCIL | 1,900.00                         | 1,900.00                               | 1,900.00                   | -                                   | 1,900.00                              | 1,900.00                        | 1,900.00                        | 0.00%                       |
| 11-4960-699-01            | MISCELLANEOUS                | 500.00                           | 500.00                                 | 334.30                     | 165.70                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-4960-699-04            | FARMLAND PRESERVATION        | 2,500.00                         | 2,500.00                               | 688.08                     | 1,811.92                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-4960-699-06            | DUKE ENERGY GRANT            | 6,244.00                         | 6,244.00                               | -                          | 6,244.00                            | 6,244.00                              | 6,244.00                        | 6,244.00                        | 0.00%                       |
| <b>TOTAL CONSERVATION</b> |                              | <b>\$ 208,611.00</b>             | <b>\$ 222,423.94</b>                   | <b>\$ 177,124.96</b>       | <b>\$ 45,298.98</b>                 | <b>\$ 232,530.58</b>                  | <b>\$ 232,887.64</b>            | <b>\$ 232,887.64</b>            | <b>4.70%</b>                |
| <b>GENERAL HEALTH</b>     |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5110-121-00            | SALARIES & WAGES             | 2,006,516.00                     | 2,206,040.00                           | 1,796,521.31               | 409,518.69                          | 2,205,120.00                          | 2,205,120.00                    | 2,205,120.00                    | -0.04%                      |
| 11-5110-170-00            | BOARD MEMBER EXPENSE         | 1,500.00                         | 1,500.00                               | 700.79                     | 799.21                              | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-5110-181-00            | SOCIAL SECURITY CONTRIBUTION | 132,611.00                       | 136,775.00                             | 105,963.45                 | 30,811.55                           | 136,717.00                            | 136,717.00                      | 136,717.00                      | -0.04%                      |
| 11-5110-182-00            | RETIREMENT EXPENSE           | 244,259.00                       | 251,930.00                             | 218,887.33                 | 33,042.67                           | 284,681.00                            | 284,681.00                      | 284,681.00                      | 13.00%                      |
| 11-5110-183-00            | HOSPITALIZATION INSURANCE    | 586,332.00                       | 599,508.00                             | 456,445.03                 | 143,062.97                          | 562,908.00                            | 562,908.00                      | 562,908.00                      | -6.11%                      |
| 11-5110-183-01            | RETIREE INSURANCE            | 171,156.00                       | 202,048.47                             | 202,048.47                 | -                                   | 202,048.00                            | 195,744.12                      | 195,744.12                      | -3.12%                      |
| 11-5110-185-00            | UNEMPLOYMENT INSURANCE       | 5,500.00                         | 10,660.00                              | 8,606.87                   | 2,053.13                            | 10,660.00                             | 10,660.00                       | 10,660.00                       | 0.00%                       |
| 11-5110-186-00            | WORKMAN'S COMPENSATION       | 33,565.00                        | 33,656.00                              | 33,656.00                  | -                                   | 33,656.00                             | 34,005.00                       | 34,005.00                       | 1.04%                       |
| 11-5110-187-00            | MEDICARE TAX                 | 31,014.00                        | 31,988.00                              | 24,780.74                  | 7,207.26                            | 31,974.00                             | 31,974.00                       | 31,974.00                       | -0.04%                      |
| 11-5110-193-00            | CLINICIAN SERVICES           | 40,000.00                        | 40,000.00                              | 33,240.90                  | 6,759.10                            | 40,000.00                             | 40,000.00                       | 40,000.00                       | 0.00%                       |
| 11-5110-213-00            | UNIFORMS                     | 4,500.00                         | 4,500.00                               | -                          | 4,500.00                            | 4,500.00                              | 4,500.00                        | 4,500.00                        | 0.00%                       |
| 11-5110-239-00            | DRUGS & OTHER MEDICAL SUPPLI | 64,000.00                        | 30,000.00                              | 13,059.31                  | 15,136.62                           | 60,000.00                             | 60,000.00                       | 60,000.00                       | 100.00%                     |
| 11-5110-251-00            | VEHICLE SUPPLIES             | 15,000.00                        | 15,000.00                              | 12,468.89                  | 2,531.11                            | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-5110-260-00            | OFFICE SUPPLIES AND MATERIAL | 25,000.00                        | 15,000.00                              | 16,414.61                  | (1,568.67)                          | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-5110-260-01            | WELL WATER SAMPLE-SUPPLIES A | 5,000.00                         | 5,000.00                               | 4,473.97                   | 526.03                              | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account  | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5110-311-00                                 | TRAVEL                       | 15,000.00                        | 15,000.00                              | 14,849.73                  | 150.27                              | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-5110-321-00                                 | TELEPHONE                    | 66,000.00                        | 40,000.00                              | 47,803.70                  | (7,803.70)                          | 40,000.00                             | 40,000.00                       | 40,000.00                       | 0.00%                       |
| 11-5110-325-00                                 | POSTAGE                      | 7,000.00                         | 7,000.00                               | 3,330.06                   | 3,669.94                            | 7,000.00                              | 7,000.00                        | 7,000.00                        | 0.00%                       |
| 11-5110-352-00                                 | REPAIRS & MAINT EQUIPMENT    | 2,500.00                         | 2,500.00                               | -                          | 2,500.00                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-5110-353-00                                 | REPAIRS & MAINT VEHICLES     | 7,500.00                         | 7,500.00                               | 2,770.75                   | 4,729.25                            | 7,500.00                              | 7,500.00                        | 7,500.00                        | 0.00%                       |
| 11-5110-399-00                                 | ANCILLARY EXPENSES           | 30,000.00                        | 30,000.00                              | 28,109.80                  | 449.52                              | 30,000.00                             | 30,000.00                       | 30,000.00                       | 0.00%                       |
| 11-5110-399-01                                 | SAFE KIDS                    | 2,500.00                         | 2,500.00                               | 364.81                     | 1,771.65                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-5110-451-00                                 | INSURANCE-VEHICLE            | 6,000.00                         | 6,000.00                               | 6,000.00                   | -                                   | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-5110-454-00                                 | INSURANCE-PROFESSIONAL LIABI | 15,000.00                        | 15,000.00                              | 13,472.04                  | 1,527.96                            | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-5110-495-00                                 | CAR SEAT SAFETY PROGRAM      | 3,000.00                         | 3,000.00                               | 2,567.61                   | 432.39                              | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 11-5110-518-02                                 | FOOD & LODGING - TRAVEL      | 4,000.00                         | 4,000.00                               | 1,861.22                   | 2,138.78                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-5110-523-00                                 | VOLUNTEER PROMOTION          | 2,000.00                         | 2,000.00                               | 621.05                     | 1,378.95                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-5110-540-00                                 | CAPITAL OUTLAY-MOTOR VEHICLE | 85,535.56                        | 31,860.00                              | 24,286.19                  | 7,573.81                            | -                                     | -                               | -                               | -100.00%                    |
| 11-5110-550-00                                 | CAPITAL OUTLAY-EQUIPMENT     | 11,930.00                        | -                                      | -                          | -                                   | 33,552.00                             | 23,568.03                       | 23,568.03                       |                             |
| 11-5110-580-00                                 | COMM./NON-COMM. WATER SUPPLY | 20,000.00                        | 20,000.00                              | 16,050.29                  | 3,949.71                            | 20,000.00                             | 20,000.00                       | 20,000.00                       | 0.00%                       |
| 11-5110-699-00                                 | CONTRACTED SERVICES          | 81,000.00                        | 80,000.00                              | 74,771.12                  | (4,133.62)                          | 80,000.00                             | 80,000.00                       | 80,000.00                       | 0.00%                       |
| 11-5110-699-06                                 | COST SETTLEMENT              | 255.00                           | -                                      | 773.67                     | (773.67)                            | -                                     | -                               | -                               |                             |
| 11-5110-699-09                                 | CDP EH FOOD & LODGING        | 11,500.00                        | 11,500.00                              | 8,860.00                   | 2,640.00                            | 13,399.00                             | 13,399.00                       | 13,399.00                       | 16.51%                      |
| 11-5110-699-11                                 | CONTRACTED SERVICES-PATAGONI | 35,000.00                        | 35,000.00                              | 35,000.00                  | -                                   | 41,844.00                             | 41,844.00                       | 41,844.00                       | 19.55%                      |
| 11-5110-699-12                                 | COVID-19 WASTEWATER SURVEILL | 153,064.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| <b>TOTAL GENERAL HEALTH</b>                    |                              | <b>\$ 3,924,737.56</b>           | <b>\$ 3,896,465.47</b>                 | <b>\$ 3,208,759.71</b>     | <b>\$ 674,580.91</b>                | <b>\$ 3,932,059.00</b>                | <b>\$ 3,916,120.15</b>          | <b>\$ 3,916,120.15</b>          | <b>0.50%</b>                |
| <b>COVID-19 PROGRAMS</b>                       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5111-260-00                                 | SUPPLIES                     | -                                | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-5111-260-01                                 | SCHOOL TEAM-SUPPLIES         | 16,659.00                        | 76,659.00                              | 2,893.75                   | 73,765.25                           | -                                     | -                               | -                               | -100.00%                    |
| 11-5111-260-02                                 | SCHOOL LIASION-SUPPLIES      | 75,000.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-5111-550-02                                 | SCHOOL LIASION-CAPITAL OUTLA | 40,000.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-5111-699-00                                 | ELC REOPENING SCHOOLS        | -                                | 115,000.00                             | 1,225.00                   | 80,917.44                           | -                                     | -                               | -                               | -100.00%                    |
| 11-5111-699-01                                 | SCHOOL TEAM-CONTRACTED SERVI | 60,000.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| <b>TOTAL COVID-19 PROGRAMS</b>                 |                              | <b>\$ 191,659.00</b>             | <b>\$ 191,659.00</b>                   | <b>\$ 4,118.75</b>         | <b>\$ 154,682.69</b>                | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     | <b>-100.00%</b>             |
| <b>ELC ENHANCING TET AMS</b>                   |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5112-260-00                                 | SUPPLIES                     | 150,000.00                       | 240,648.00                             | 4,057.40                   | 229,339.29                          | 81,784.00                             | 81,784.00                       | 81,784.00                       | -66.02%                     |
| 11-5112-550-00                                 | CAPITAL OUTLAY               | 75,000.00                        | 14,706.55                              | 11,471.20                  | 1,283.17                            | 50,892.00                             | 36,777.00                       | 36,777.00                       | 150.07%                     |
| 11-5112-699-00                                 | CONTRACTED SERVICES          | 142,040.00                       | -                                      | -                          | -                                   | 20,000.00                             | 20,000.00                       | 20,000.00                       |                             |
| <b>TOTAL ELC ENHANCING DETETION ACTIVITIES</b> |                              | <b>\$ 367,040.00</b>             | <b>\$ 255,354.55</b>                   | <b>\$ 15,528.60</b>        | <b>\$ 230,622.46</b>                | <b>\$ 152,676.00</b>                  | <b>\$ 138,561.00</b>            | <b>\$ 138,561.00</b>            | <b>-45.74%</b>              |
| <b>COVID-9 VACCINATION PROGRAM</b>             |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5113-121-00                                 | SALARIES & WAGES             | -                                | -                                      | -                          | -                                   | 66,430.00                             | 66,430.00                       | 66,430.00                       |                             |
| 11-5113-181-00                                 | SOCIAL SECURITY CONRIBUTION  | -                                | -                                      | -                          | -                                   | 4,119.00                              | 4,119.00                        | 4,119.00                        |                             |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                  | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5113-182-00                           | RETIREMENT EXPENSE           | -                                | -                                      | -                          | -                                   | 8,576.00                              | 8,576.00                        | 8,576.00                        |                             |
| 11-5113-183-00                           | HOSPITALIZATION INSURANCE    | -                                | -                                      | -                          | -                                   | 20,496.00                             | 20,496.00                       | 20,496.00                       |                             |
| 11-5113-185-00                           | UNEMPLOYMENT INSURANCE       | -                                | -                                      | -                          | -                                   | 732.00                                | 732.00                          | 732.00                          |                             |
| 11-5113-187-00                           | MEDICARE TAX                 | -                                | -                                      | -                          | -                                   | 963.00                                | 963.00                          | 963.00                          |                             |
| 11-5113-260-00                           | VACCINATION SUPPLIES         | 150,000.00                       | 257,691.00                             | 60,889.59                  | 147,490.09                          | 26,973.00                             | 26,973.00                       | 26,973.00                       | -89.53%                     |
| 11-5113-550-00                           | CAPITAL OUTLAY               | 77,691.00                        | 20,000.00                              | 15,832.00                  | 1,013.35                            | 6,000.00                              | -                               | -                               | -100.00%                    |
| 11-5113-699-00                           | CONTRACTED SERVICES          | 50,300.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| <b>TOTAL COVID-9 VACCINATION PROGRAM</b> |                              | <b>\$ 277,991.00</b>             | <b>\$ 277,691.00</b>                   | <b>\$ 76,721.59</b>        | <b>\$ 148,503.44</b>                | <b>\$ 134,289.00</b>                  | <b>\$ 128,289.00</b>            | <b>\$ 128,289.00</b>            | <b>-53.80%</b>              |
| <b>ADVANCING EQUITY</b>                  |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5114-121-00                           | SALARIES & WAGES             | -                                | 21,017.00                              | 17,075.72                  | 3,941.28                            | -                                     | -                               | -                               | -100.00%                    |
| 11-5114-181-00                           | SOCIAL SECURITY CONTRIBUTION | -                                | 1,303.00                               | 953.39                     | 349.61                              | -                                     | -                               | -                               | -100.00%                    |
| 11-5114-182-00                           | RETIREMENT EXPENSE           | -                                | 2,400.00                               | 2,076.30                   | 323.70                              | -                                     | -                               | -                               | -100.00%                    |
| 11-5114-183-00                           | HOSPITALIZATION INSURANCE    | -                                | 7,320.00                               | 5,919.38                   | 1,400.62                            | -                                     | -                               | -                               | -100.00%                    |
| 11-5114-185-00                           | UNEMPLOYMENT INSURANCE       | -                                | 120.00                                 | 108.69                     | 11.31                               | -                                     | -                               | -                               | -100.00%                    |
| 11-5114-187-00                           | MEDICARE TAX                 | -                                | 305.00                                 | 222.99                     | 82.01                               | -                                     | -                               | -                               | -100.00%                    |
| 11-5114-260-00                           | OFFICE SUPPLIES & MATERIALS  | 14,900.00                        | 35,515.00                              | 27,081.67                  | 6,148.93                            | -                                     | -                               | -                               | -100.00%                    |
| 11-5114-699-00                           | CONTRACTED SERVICES          | 25,000.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| <b>TOTAL ADVANCING EQUITY</b>            |                              | <b>\$ 39,900.00</b>              | <b>\$ 67,980.00</b>                    | <b>\$ 53,438.14</b>        | <b>\$ 12,257.46</b>                 | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     | <b>-100.00%</b>             |
| <b>WELLNESS CLINIC</b>                   |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5115-121-00                           | SALARIES & WAGES             | 125,466.00                       | 145,274.00                             | 121,781.95                 | 23,492.05                           | 145,152.00                            | 145,152.00                      | 145,152.00                      | -0.08%                      |
| 11-5115-181-00                           | SOCIAL SECURITY CONTRIBUTION | 7,779.00                         | 9,007.00                               | 7,270.82                   | 1,736.18                            | 8,999.00                              | 8,999.00                        | 8,999.00                        | -0.09%                      |
| 11-5115-182-00                           | RETIREMENT EXPENSE           | 14,329.00                        | 16,590.00                              | 14,844.80                  | 1,745.20                            | 18,739.00                             | 18,739.00                       | 18,739.00                       | 12.95%                      |
| 11-5115-183-00                           | HOSPITALIZATION INSURANCE    | 29,280.00                        | 29,280.00                              | 18,796.74                  | 10,483.26                           | 24,888.00                             | 24,888.00                       | 24,888.00                       | -15.00%                     |
| 11-5115-185-00                           | UNEMPLOYMENT INSURANCE       | -                                | 520.00                                 | 442.65                     | 77.35                               | 520.00                                | 520.00                          | 520.00                          | 0.00%                       |
| 11-5115-187-00                           | MEDICARE TAX                 | 1,820.00                         | 2,106.00                               | 1,700.49                   | 405.51                              | 2,104.00                              | 2,104.00                        | 2,104.00                        | -0.09%                      |
| 11-5115-290-00                           | MEDICAL AND OFFICE SUPPLIES  | 15,000.00                        | 15,000.00                              | 11,528.82                  | 2,469.81                            | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-5115-699-00                           | CONTRACTED SERVICES          | 20,000.00                        | 20,000.00                              | 15,598.20                  | 4,401.80                            | 20,000.00                             | 20,000.00                       | 20,000.00                       | 0.00%                       |
| <b>TOTAL WELLNESS CLINIC</b>             |                              | <b>\$ 213,674.00</b>             | <b>\$ 237,777.00</b>                   | <b>\$ 191,964.47</b>       | <b>\$ 44,811.16</b>                 | <b>\$ 235,402.00</b>                  | <b>\$ 235,402.00</b>            | <b>\$ 235,402.00</b>            | <b>-1.00%</b>               |
| <b>WELL AT WORK</b>                      |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5116-260-00                           | SUPPLIES                     | 500.00                           | -                                      | 184.80                     | (184.80)                            | 250.00                                | 250.00                          | 250.00                          |                             |
| 11-5116-399-00                           | INCENTIVES                   | 13,000.00                        | 13,500.00                              | 104.00                     | 13,396.00                           | 13,500.00                             | 13,500.00                       | 13,500.00                       | 0.00%                       |
| <b>TOTAL WELL AT WORK</b>                |                              | <b>\$ 13,500.00</b>              | <b>\$ 13,500.00</b>                    | <b>\$ 288.80</b>           | <b>\$ 13,211.20</b>                 | <b>\$ 13,750.00</b>                   | <b>\$ 13,750.00</b>             | <b>\$ 13,750.00</b>             | <b>1.85%</b>                |
| <b>ANIMAL SHELTER</b>                    |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5120-121-00                           | SALARIES & WAGES             | 190,791.00                       | 211,595.00                             | 172,370.78                 | 39,224.22                           | 283,778.00                            | 230,410.00                      | 230,410.00                      | 8.89%                       |
| 11-5120-121-01                           | ON CALL COMPENSATION         | 5,255.00                         | -                                      | 4,419.84                   | (4,419.84)                          | 4,000.00                              | 4,000.00                        | 4,000.00                        |                             |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                     | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|-----------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5120-121-02              | SALARIES & WAGES-OVERTIME    | 3,000.00                         | -                                      | 5,183.57                   | (5,183.57)                          | -                                     | -                               | -                               |                             |
| 11-5120-126-00              | PART-TIME SALARIES & WAGES   | -                                | -                                      | -                          | -                                   | -                                     | 20,000.00                       | 20,000.00                       |                             |
| 11-5120-181-00              | SOCIAL SECURITY CONTRIBUTION | 11,892.00                        | 13,118.89                              | 10,290.97                  | 2,827.92                            | 17,594.00                             | 15,774.00                       | 15,774.00                       | 20.24%                      |
| 11-5120-182-00              | RETIREMENT EXPENSE           | 21,904.00                        | 25,603.00                              | 21,613.38                  | 3,989.62                            | 36,636.00                             | 30,263.00                       | 30,263.00                       | 18.20%                      |
| 11-5120-183-00              | HOSPITALIZATION INSURANCE    | 73,200.00                        | 73,200.00                              | 53,774.14                  | 19,425.86                           | 102,480.00                            | 87,840.00                       | 87,840.00                       | 20.00%                      |
| 11-5120-183-01              | RETIREE INSURANCE            | -                                | -                                      | -                          | -                                   | -                                     | 14,748.60                       | 14,748.60                       |                             |
| 11-5120-185-00              | UNEMPLOYMENT INSURANCE       | 1,799.00                         | 1,300.00                               | 1,033.34                   | 266.66                              | 1,300.00                              | 1,776.00                        | 1,776.00                        | 36.62%                      |
| 11-5120-186-00              | WORKMAN'S COMPENSATION       | 2,187.00                         | -                                      | -                          | -                                   | -                                     | 2,500.00                        | 2,500.00                        |                             |
| 11-5120-187-00              | MEDICARE TAX                 | 2,782.00                         | 3,068.13                               | 2,406.70                   | 661.43                              | 4,115.00                              | 3,689.00                        | 3,689.00                        | 20.24%                      |
| 11-5120-211-00              | JANITORIAL SUPPLIES          | 5,021.00                         | 7,000.00                               | 2,741.41                   | 1,601.44                            | 7,000.00                              | 7,000.00                        | 7,000.00                        | 0.00%                       |
| 11-5120-213-00              | UNIFORMS                     | 2,600.00                         | 2,400.00                               | 557.11                     | 1,842.89                            | 2,400.00                              | 2,400.00                        | 2,400.00                        | 0.00%                       |
| 11-5120-220-00              | ANIMAL FOOD                  | 5,000.00                         | 5,000.00                               | 3,957.26                   | (207.55)                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-5120-230-00              | SPAYING/NEUTERING            | 9,000.00                         | 10,000.00                              | 8,139.63                   | 1,860.37                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-5120-239-00              | RABIES VACCINATIONS          | 6,400.00                         | 5,000.00                               | 2,626.70                   | 2,373.30                            | 7,000.00                              | 7,000.00                        | 7,000.00                        | 40.00%                      |
| 11-5120-239-01              | CASHIERS HUMANE SOCIETY-RABI | 2,000.00                         | 2,000.00                               | 922.83                     | 533.75                              | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-5120-239-02              | JACKSON HUMANE SOCIETY       | 6,000.00                         | 6,000.00                               | 5,833.45                   | 166.55                              | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-5120-239-03              | JACKSON HUMANE SOCEITY-ARF M | 5,000.00                         | 5,000.00                               | -                          | 5,000.00                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-5120-250-00              | VEHICLE SUPPLIES             | 6,500.00                         | 6,500.00                               | 6,489.41                   | 10.59                               | 6,500.00                              | 6,500.00                        | 6,500.00                        | 0.00%                       |
| 11-5120-260-00              | OFFICE SUPPLIES AND MATERIAL | 2,000.00                         | 4,000.00                               | 3,228.46                   | 451.61                              | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-5120-260-01              | SUPPLIES/DONATIONS           | 2,050.00                         | 5,000.00                               | 742.61                     | 102.25                              | 7,000.00                              | 7,000.00                        | 7,000.00                        | 40.00%                      |
| 11-5120-260-02              | ANIMAL SHELTER SPECIAL GRANT | 1,500.00                         | 1,500.00                               | 339.75                     | 40.76                               | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-5120-260-04              | ARF SUPPLIES                 | 6,000.00                         | 6,000.00                               | 5,828.07                   | 171.93                              | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-5120-290-00              | MEDICAL SUPPLIES             | 6,000.00                         | 10,000.00                              | 7,360.28                   | (124.23)                            | 15,000.00                             | 15,000.00                       | 15,000.00                       | 50.00%                      |
| 11-5120-311-00              | TRAVEL                       | 1,000.00                         | 1,000.00                               | 192.00                     | 808.00                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-5120-321-00              | TELEPHONE                    | 2,500.00                         | 2,500.00                               | 2,283.23                   | 216.77                              | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-5120-331-00              | UTILITIES                    | 2,645.00                         | 1,645.00                               | 699.78                     | 945.22                              | 1,645.00                              | 1,645.00                        | 1,645.00                        | 0.00%                       |
| 11-5120-351-00              | REPAIR & MAINTENANCE-BUILDIN | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-5120-352-00              | PROPANE EXPENSE              | -                                | 2,500.00                               | 400.00                     | 2,100.00                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-5120-393-00              | CATMAN II                    | 4,100.00                         | 4,000.00                               | 1,517.52                   | (20.77)                             | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-5120-454-00              | INSURANCE-PROFESSIONAL LIABL | 133.00                           | 133.00                                 | 133.00                     | -                                   | 133.00                                | 133.00                          | 133.00                          | 0.00%                       |
| 11-5120-550-00              | CAPITAL OUTLAY-EQUIPMENT     | -                                | 10,514.00                              | -                          | (11,959.68)                         | 4,500.00                              | 4,500.00                        | 4,500.00                        | -57.20%                     |
| 11-5120-699-01              | CONTRACTED SERVICES-PETPOINT | 1,620.00                         | 1,620.00                               | 1,350.00                   | 270.00                              | 1,620.00                              | 1,620.00                        | 1,620.00                        | 0.00%                       |
| <b>TOTAL ANIMAL SHELTER</b> |                              | <b>\$ 390,879.00</b>             | <b>\$ 428,197.02</b>                   | <b>\$ 326,435.22</b>       | <b>\$ 63,975.50</b>                 | <b>\$ 553,201.00</b>                  | <b>\$ 514,298.60</b>            | <b>\$ 514,298.60</b>            | <b>20.11%</b>               |
| <b>WISEWOMAN</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5132-699-00              | CONTRACTED SERVICES          | 6,750.00                         | 7,020.00                               | -                          | 7,020.00                            | 7,145.00                              | 7,145.00                        | 7,145.00                        | 1.78%                       |
| <b>TOTAL WISEWOMAN</b>      |                              | <b>\$ 6,750.00</b>               | <b>\$ 7,020.00</b>                     | <b>\$ -</b>                | <b>\$ 7,020.00</b>                  | <b>\$ 7,145.00</b>                    | <b>\$ 7,145.00</b>              | <b>\$ 7,145.00</b>              | <b>1.78%</b>                |
| <b>HEALTH PROMOTION</b>     |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5134-121-00              | SALARIES & WAGES             | 17,363.00                        | 17,202.00                              | 18,185.96                  | (983.96)                            | 12,819.00                             | 12,819.00                       | 12,819.00                       | -25.48%                     |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                   | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5134-181-00                            | SOCIAL SECURITY CONTRIBUTION | 1,077.00                         | 1,067.00                               | 1,027.02                   | 39.98                               | 795.00                                | 795.00                          | 795.00                          | -25.49%                     |
| 11-5134-182-00                            | RETIREMENT EXPENSE           | 1,983.00                         | 1,965.00                               | 1,954.64                   | 10.36                               | 1,655.00                              | 1,655.00                        | 1,655.00                        | -15.78%                     |
| 11-5134-183-00                            | HOSPITALIZATION INSURANCE    | 7,320.00                         | 7,253.00                               | 5,651.91                   | 1,601.09                            | 4,392.00                              | 4,392.00                        | 4,392.00                        | -39.45%                     |
| 11-5134-185-00                            | UNEMPLOYMENT INSURANCE       | -                                | 130.00                                 | 125.60                     | 4.40                                | 130.00                                | 130.00                          | 130.00                          | 0.00%                       |
| 11-5134-187-00                            | MEDICARE TAX                 | 252.00                           | 250.00                                 | 240.17                     | 9.83                                | 186.00                                | 186.00                          | 186.00                          | -25.60%                     |
| 11-5134-230-00                            | EDUCATION & OFFICE SUPPLIES  | -                                | -                                      | 63.00                      | (63.00)                             | 5,506.00                              | 5,506.00                        | 5,506.00                        |                             |
| 11-5134-290-00                            | SUPPLIES                     | 7,220.00                         | 4,987.00                               | 4,441.10                   | 63.36                               | 7,195.00                              | 7,195.00                        | 7,195.00                        | 44.28%                      |
| 11-5134-311-00                            | TRAVEL                       | -                                | 1,500.00                               | 156.76                     | 1,343.24                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| <b>TOTAL HEALTH PROMOTION</b>             |                              | <b>\$ 35,215.00</b>              | <b>\$ 34,354.00</b>                    | <b>\$ 31,846.16</b>        | <b>\$ 2,025.30</b>                  | <b>\$ 34,178.00</b>                   | <b>\$ 34,178.00</b>             | <b>\$ 34,178.00</b>             | <b>-0.51%</b>               |
| <b>BREAST &amp; CERVICAL CANCER</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5136-699-00                            | CONTRACTED SERVICES          | 26,000.00                        | 26,400.00                              | 16,273.29                  | 10,126.71                           | 23,100.00                             | 23,100.00                       | 23,100.00                       | -12.50%                     |
| 11-5136-699-01                            | GREAT SMOKIES GRANT          | 4,850.00                         | 4,850.00                               | 3,737.53                   | 1,112.47                            | 4,850.00                              | 4,850.00                        | 4,850.00                        | 0.00%                       |
| <b>TOTAL BREAST &amp; CERVICAL CANCER</b> |                              | <b>\$ 30,850.00</b>              | <b>\$ 31,250.00</b>                    | <b>\$ 20,010.82</b>        | <b>\$ 11,239.18</b>                 | <b>\$ 27,950.00</b>                   | <b>\$ 27,950.00</b>             | <b>\$ 27,950.00</b>             | <b>-10.56%</b>              |
| <b>WIC-ADMINISTRATION</b>                 |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5152-121-00                            | SALARIES & WAGES             | 3,767.00                         | 5,302.00                               | 3,658.42                   | 1,643.58                            | 4,597.00                              | 4,597.00                        | 4,597.00                        | -13.30%                     |
| 11-5152-181-00                            | SOCIAL SECURITY CONTRIBUTION | 234.00                           | 329.00                                 | 194.57                     | 134.43                              | 285.00                                | 285.00                          | 285.00                          | -13.37%                     |
| 11-5152-182-00                            | RETIREMENT EXPENSE           | 431.00                           | 479.00                                 | 446.01                     | 32.99                               | 593.00                                | 593.00                          | 593.00                          | 23.80%                      |
| 11-5152-183-00                            | HOSPITALIZATION INSURANCE    | 1,464.00                         | 1,464.00                               | 1,244.45                   | 219.55                              | 1,464.00                              | 1,464.00                        | 1,464.00                        | 0.00%                       |
| 11-5152-185-00                            | UNEMPLOYMENT INSURANCE       | 37.00                            | 26.00                                  | 23.02                      | 2.98                                | 26.00                                 | 26.00                           | 26.00                           | 0.00%                       |
| 11-5152-187-00                            | MEDICARE TAX                 | 55.00                            | 77.00                                  | 45.60                      | 31.40                               | 67.00                                 | 67.00                           | 67.00                           | -12.99%                     |
| <b>TOTAL WIC ADMINISTRATION</b>           |                              | <b>\$ 5,988.00</b>               | <b>\$ 7,677.00</b>                     | <b>\$ 5,612.07</b>         | <b>\$ 2,064.93</b>                  | <b>\$ 7,032.00</b>                    | <b>\$ 7,032.00</b>              | <b>\$ 7,032.00</b>              | <b>-8.40%</b>               |
| <b>WIC-NUTRITION</b>                      |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5153-121-00                            | SALARIES & WAGES             | 46,815.00                        | 58,202.00                              | 34,300.88                  | 23,901.12                           | 60,709.00                             | 60,709.00                       | 60,709.00                       | 4.31%                       |
| 11-5153-181-00                            | SOCIAL SECURITY CONTRIBUTION | 2,903.00                         | 3,609.00                               | 2,041.61                   | 1,567.39                            | 3,764.00                              | 3,764.00                        | 3,764.00                        | 4.29%                       |
| 11-5153-182-00                            | RETIREMENT EXPENSE           | 5,347.00                         | 6,647.00                               | 4,183.83                   | 2,463.17                            | 7,838.00                              | 7,838.00                        | 7,838.00                        | 17.92%                      |
| 11-5153-183-00                            | HOSPITALIZATION INSURANCE    | 10,248.00                        | 7,320.00                               | 6,120.68                   | 1,199.32                            | 7,320.00                              | 7,320.00                        | 7,320.00                        | 0.00%                       |
| 11-5153-185-00                            | UNEMPLOYMENT INSURANCE       | 397.00                           | 390.00                                 | 149.36                     | 240.64                              | 390.00                                | 390.00                          | 390.00                          | 0.00%                       |
| 11-5153-187-00                            | MEDICARE TAX                 | 679.00                           | 844.00                                 | 477.55                     | 366.45                              | 880.00                                | 880.00                          | 880.00                          | 4.27%                       |
| <b>TOTAL WIC-NUTRITION</b>                |                              | <b>\$ 66,389.00</b>              | <b>\$ 77,012.00</b>                    | <b>\$ 47,273.91</b>        | <b>\$ 29,738.09</b>                 | <b>\$ 80,901.00</b>                   | <b>\$ 80,901.00</b>             | <b>\$ 80,901.00</b>             | <b>5.05%</b>                |
| <b>WIC-CLIENT</b>                         |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5154-121-00                            | SALARIES & WAGES             | 52,134.00                        | 39,714.00                              | 51,383.79                  | (11,669.79)                         | 41,373.00                             | 41,373.00                       | 41,373.00                       | 4.18%                       |
| 11-5154-181-00                            | SOCIAL SECURITY CONTRIBUTION | 3,233.00                         | 2,462.00                               | 2,896.17                   | (434.17)                            | 2,565.00                              | 2,565.00                        | 2,565.00                        | 4.18%                       |
| 11-5154-182-00                            | RETIREMENT EXPENSE           | 5,954.00                         | 4,535.00                               | 6,263.18                   | (1,728.18)                          | 5,341.00                              | 5,341.00                        | 5,341.00                        | 17.77%                      |
| 11-5154-183-00                            | HOSPITALIZATION INSURANCE    | 27,816.00                        | 13,176.00                              | 11,199.62                  | 1,976.38                            | 13,176.00                             | 13,176.00                       | 13,176.00                       | 0.00%                       |
| 11-5154-185-00                            | UNEMPLOYMENT INSURANCE       | 580.00                           | 390.00                                 | 380.07                     | 9.93                                | 390.00                                | 390.00                          | 390.00                          | 0.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                      | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5154-187-00               | MEDICARE TAX                 | 756.00                           | 576.00                                 | 677.28                     | (101.28)                            | 600.00                                | 600.00                          | 600.00                          | 4.17%                       |
| 11-5154-260-00               | OFFICE SUPPLIES AND MATERIAL | 6,233.00                         | -                                      | -                          | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        |                             |
| 11-5154-311-00               | TRAVEL                       | 1,896.00                         | 1,500.00                               | -                          | 1,500.00                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-5154-325-00               | POSTAGE                      | 1,500.00                         | 1,500.00                               | -                          | 1,500.00                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| <b>TOTAL WIC-CLIENT</b>      |                              | <b>\$ 100,102.00</b>             | <b>\$ 63,853.00</b>                    | <b>\$ 72,800.11</b>        | <b>\$ (8,947.11)</b>                | <b>\$ 67,945.00</b>                   | <b>\$ 67,945.00</b>             | <b>\$ 67,945.00</b>             | <b>6.41%</b>                |
| <b>MATERNAL HEALTH</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5155-121-00               | SALARIES & WAGES             | 32,108.00                        | 20,630.00                              | 21,417.83                  | (787.83)                            | 27,323.00                             | 27,323.00                       | 27,323.00                       | 32.44%                      |
| 11-5155-181-00               | SOCIAL SECURITY CONTRIBUTION | 1,991.00                         | 1,279.00                               | 1,274.80                   | 4.20                                | 1,694.00                              | 1,694.00                        | 1,694.00                        | 32.45%                      |
| 11-5155-182-00               | RETIREMENT EXPENSE           | 3,667.00                         | 2,356.00                               | 2,614.27                   | (258.27)                            | 3,527.00                              | 3,527.00                        | 3,527.00                        | 49.70%                      |
| 11-5155-183-00               | HOSPITALIZATION INSURANCE    | 14,640.00                        | 9,516.00                               | 7,911.23                   | 1,604.77                            | 9,516.00                              | 9,516.00                        | 9,516.00                        | 0.00%                       |
| 11-5155-185-00               | UNEMPLOYMENT INSURANCE       | 354.00                           | 169.00                                 | 145.64                     | 23.36                               | 169.00                                | 169.00                          | 169.00                          | 0.00%                       |
| 11-5155-187-00               | MEDICARE TAX                 | 466.00                           | 299.00                                 | 298.26                     | 0.74                                | 396.00                                | 396.00                          | 396.00                          | 32.44%                      |
| 11-5155-290-00               | MEDICAL & OFFICE SUPPLIES    | 6,078.00                         | 10,733.00                              | 4,434.74                   | 3,184.67                            | 12,357.00                             | 12,357.00                       | 12,357.00                       | 15.13%                      |
| 11-5155-495-03               | LOCAL MATERNAL SUPPORT       | -                                | 10,000.00                              | 3,568.86                   | 3,848.15                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-5155-699-00               | CONTRACTED SERVICES          | -                                | 13,000.00                              | 12,490.35                  | 509.65                              | 13,000.00                             | 13,000.00                       | 13,000.00                       | 0.00%                       |
| <b>TOTAL MATERNAL HEALTH</b> |                              | <b>\$ 59,304.00</b>              | <b>\$ 67,982.00</b>                    | <b>\$ 54,155.98</b>        | <b>\$ 8,129.44</b>                  | <b>\$ 77,982.00</b>                   | <b>\$ 77,982.00</b>             | <b>\$ 77,982.00</b>             | <b>14.71%</b>               |
| <b>CHILD HEALTH</b>          |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5156-260-00               | OFFICE SUPPLIES & MATERIALS  | -                                | 8,770.00                               | 2,797.28                   | 1,280.70                            | 8,770.00                              | 8,770.00                        | 8,770.00                        | 0.00%                       |
| 11-5156-490-01               | CHILD FATALITY               | 363.00                           | 363.00                                 | -                          | 363.00                              | 363.00                                | 363.00                          | 363.00                          | 0.00%                       |
| 11-5156-490-02               | CAR SEAT PROGRAM             | 3,650.00                         | 4,000.00                               | 3,967.50                   | (51.96)                             | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| <b>TOTAL CHILD HEALTH</b>    |                              | <b>\$ 4,013.00</b>               | <b>\$ 13,133.00</b>                    | <b>\$ 6,764.78</b>         | <b>\$ 1,591.74</b>                  | <b>\$ 13,133.00</b>                   | <b>\$ 13,133.00</b>             | <b>\$ 13,133.00</b>             | <b>0.00%</b>                |
| <b>PCM</b>                   |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5157-121-00               | SALARIES & WAGES             | 46,481.00                        | 44,827.00                              | 30,434.10                  | 14,392.90                           | 42,076.00                             | 42,076.00                       | 42,076.00                       | -6.14%                      |
| 11-5157-181-00               | SOCIAL SECURITY CONTRIBUTION | 2,882.00                         | 2,779.00                               | 1,867.96                   | 911.04                              | 2,609.00                              | 2,609.00                        | 2,609.00                        | -6.12%                      |
| 11-5157-182-00               | RETIREMENT EXPENSE           | 5,309.00                         | 5,119.00                               | 3,714.20                   | 1,404.80                            | 5,432.00                              | 5,432.00                        | 5,432.00                        | 6.11%                       |
| 11-5157-183-00               | HOSPITALIZATION INSURANCE    | 16,104.00                        | 14,640.00                              | 8,282.94                   | 6,357.06                            | 14,640.00                             | 14,640.00                       | 14,640.00                       | 0.00%                       |
| 11-5157-185-00               | UNEMPLOYMENT INSURANCE       | 448.00                           | 260.00                                 | 171.58                     | 88.42                               | 260.00                                | 260.00                          | 260.00                          | 0.00%                       |
| 11-5157-187-00               | MEDICARE TAX                 | 674.00                           | 650.00                                 | 436.87                     | 213.13                              | 704.00                                | 704.00                          | 704.00                          | 8.31%                       |
| 11-5157-260-00               | OFFICE SUPPLIES AND MATERIAL | 3,712.00                         | 1,500.00                               | 42.50                      | 1,457.50                            | 3,779.00                              | 3,779.00                        | 3,779.00                        | 151.93%                     |
| 11-5157-311-00               | TRAVEL                       | 1,500.00                         | 1,500.00                               | 272.00                     | 1,228.00                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| <b>TOTAL PCM</b>             |                              | <b>\$ 77,110.00</b>              | <b>\$ 71,275.00</b>                    | <b>\$ 45,222.15</b>        | <b>\$ 26,052.85</b>                 | <b>\$ 71,000.00</b>                   | <b>\$ 71,000.00</b>             | <b>\$ 71,000.00</b>             | <b>-0.39%</b>               |
| <b>ADOLESCENT ALERT</b>      |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5158-121-00               | SALARIES & WAGES             | 50,501.00                        | 45,323.00                              | 37,325.20                  | 7,997.80                            | 48,553.00                             | 48,553.00                       | 48,553.00                       | 7.13%                       |
| 11-5158-181-00               | SOCIAL SECURITY CONTRIBUTION | 3,132.00                         | 2,810.00                               | 2,268.82                   | 541.18                              | 3,010.00                              | 3,010.00                        | 3,010.00                        | 7.12%                       |
| 11-5158-182-00               | RETIREMENT EXPENSE           | 5,768.00                         | 5,176.00                               | 4,549.96                   | 626.04                              | 6,268.00                              | 6,268.00                        | 6,268.00                        | 21.10%                      |
| 11-5158-183-00               | HOSPITALIZATION INSURANCE    | 11,974.00                        | 14,640.00                              | 12,444.07                  | 2,195.93                            | 14,640.00                             | 14,640.00                       | 14,640.00                       | 0.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                              | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--------------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5158-185-00                       | UNEMPLOYMENT INSURANCE       | 495.00                           | 260.00                                 | 234.04                     | 25.96                               | 260.00                                | 260.00                          | 260.00                          | 0.00%                       |
| 11-5158-187-00                       | MEDICARE INSURANCE           | 733.00                           | 657.00                                 | 530.59                     | 126.41                              | 704.00                                | 704.00                          | 704.00                          | 7.15%                       |
| 11-5158-260-00                       | OFFICE SUPPLIES & MATERIALS  | 2,331.00                         | 4,134.00                               | 1,461.00                   | 2,673.00                            | 565.00                                | 565.00                          | 565.00                          | -86.33%                     |
| 11-5158-311-00                       | TRAVEL                       | 2,000.00                         | 2,000.00                               | 1,914.57                   | 85.43                               | 1,000.00                              | 1,000.00                        | 1,000.00                        | -50.00%                     |
| <b>TOTAL ADOLESCENT ALERT</b>        |                              | <b>\$ 76,934.00</b>              | <b>\$ 75,000.00</b>                    | <b>\$ 60,728.25</b>        | <b>\$ 14,271.75</b>                 | <b>\$ 75,000.00</b>                   | <b>\$ 75,000.00</b>             | <b>\$ 75,000.00</b>             | <b>0.00%</b>                |
| <b>FAMILY PLANNING</b>               |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5159-121-00                       | SALARIES & WAGES             | 57,280.00                        | 74,052.00                              | 70,293.24                  | 3,758.76                            | 53,865.00                             | 53,865.00                       | 53,865.00                       | -27.26%                     |
| 11-5159-181-00                       | SOCIAL SECURITY CONTRIBUTION | 3,552.00                         | 4,591.00                               | 4,175.97                   | 415.03                              | 3,340.00                              | 3,340.00                        | 3,340.00                        | -27.25%                     |
| 11-5159-182-00                       | RETIREMENT EXPENSE           | 6,542.00                         | 8,457.00                               | 8,561.81                   | (104.81)                            | 6,954.00                              | 6,954.00                        | 6,954.00                        | -17.77%                     |
| 11-5159-183-00                       | HOSPITALIZATION INSURANCE    | 22,692.00                        | 27,084.00                              | 27,153.42                  | (69.42)                             | 18,300.00                             | 18,300.00                       | 18,300.00                       | -32.43%                     |
| 11-5159-185-00                       | UNEMPLOYMENT INSURANCE       | 902.00                           | 481.00                                 | 516.04                     | (35.04)                             | 481.00                                | 481.00                          | 481.00                          | 0.00%                       |
| 11-5159-187-00                       | MEDICARE TAX                 | 831.00                           | 973.00                                 | 976.84                     | (3.84)                              | 781.00                                | 781.00                          | 781.00                          | -19.73%                     |
| 11-5159-290-00                       | MEDICAL & OFFICE SUPPLIES    | 10,000.00                        | 17,836.00                              | 18,557.48                  | (721.48)                            | 30,491.00                             | 30,491.00                       | 30,491.00                       | 70.95%                      |
| 11-5159-490-01                       | TANF                         | 3,859.00                         | 3,859.00                               | -                          | 3,859.00                            | 3,859.00                              | 3,859.00                        | 3,859.00                        | 0.00%                       |
| 11-5159-490-02                       | WOMEN'S HEALTH               | 8,218.00                         | 8,218.00                               | 6,998.36                   | 1,219.64                            | 8,218.00                              | 8,218.00                        | 8,218.00                        | 0.00%                       |
| 11-5159-495-00                       | LOCAL EXPENSE                | -                                | 5,000.00                               | 4,322.59                   | 298.24                              | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-5159-699-00                       | CONTRACTED SERVICES          | 20,394.00                        | 10,000.00                              | 9,921.21                   | 78.79                               | 15,000.00                             | 15,000.00                       | 15,000.00                       | 50.00%                      |
| <b>TOTAL FAMILY PLANNING</b>         |                              | <b>\$ 134,270.00</b>             | <b>\$ 160,551.00</b>                   | <b>\$ 151,476.96</b>       | <b>\$ 8,694.87</b>                  | <b>\$ 146,289.00</b>                  | <b>\$ 146,289.00</b>            | <b>\$ 146,289.00</b>            | <b>-8.88%</b>               |
| <b>ACTIVE ROUTES TO SCHOOL</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5160-121-00                       | SALARIES & WAGES             | 58,458.00                        | -                                      | 4,377.02                   | (4,377.02)                          | -                                     | -                               | -                               | -                           |
| 11-5160-181-00                       | SOCIAL SECURITY CONTRIBUTION | 3,625.00                         | -                                      | 275.22                     | (275.22)                            | -                                     | -                               | -                               | -                           |
| 11-5160-182-00                       | RETIREMENT EXPENSE           | 6,676.00                         | -                                      | 548.58                     | (548.58)                            | -                                     | -                               | -                               | -                           |
| 11-5160-183-00                       | HOSPITALIZATION INSURANCE    | 14,640.00                        | -                                      | 56.31                      | (56.31)                             | -                                     | -                               | -                               | -                           |
| 11-5160-185-00                       | UNEMPLOYMENT INSURANCE       | 539.00                           | -                                      | 1.08                       | (1.08)                              | -                                     | -                               | -                               | -                           |
| 11-5160-187-00                       | MEDICARE TAX                 | 848.00                           | -                                      | 64.36                      | (64.36)                             | -                                     | -                               | -                               | -                           |
| <b>TOTAL ACTIVE ROUTES TO SCHOOL</b> |                              | <b>\$ 84,786.00</b>              | <b>\$ -</b>                            | <b>\$ 5,322.57</b>         | <b>\$ (5,322.57)</b>                | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     | <b>-</b>                    |
| <b>IMMUNIZATION PROGRAM</b>          |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5161-270-00                       | VACCINES                     | -                                | 70,000.00                              | 59,346.91                  | 6,064.59                            | 70,000.00                             | 70,000.00                       | 70,000.00                       | 0.00%                       |
| 11-5161-290-00                       | MEDICAL & OFFICE SUPPLIES    | 9,014.00                         | 9,014.00                               | 347.64                     | 8,666.36                            | 9,014.00                              | 9,014.00                        | 9,014.00                        | 0.00%                       |
| <b>IMMUNIZATION PROGRAM</b>          |                              | <b>\$ 9,014.00</b>               | <b>\$ 79,014.00</b>                    | <b>\$ 59,694.55</b>        | <b>\$ 14,730.95</b>                 | <b>\$ 79,014.00</b>                   | <b>\$ 79,014.00</b>             | <b>\$ 79,014.00</b>             | <b>0.00%</b>                |
| <b>COVID-19 CARES ACT</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5165-550-00                       | CAPITAL OUTLAY               | 9,248.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| <b>TOTAL COVID-19 CARES ACT</b>      |                              | <b>\$ 9,248.00</b>               | <b>\$ -</b>                            | <b>\$ -</b>                | <b>\$ -</b>                         | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     | <b>-</b>                    |
| <b>SMART START</b>                   |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5166-121-00                       | SALARIES & WAGES             | 78,531.00                        | 94,047.00                              | 78,558.83                  | 15,488.17                           | 100,314.00                            | 48,554.00                       | 48,554.00                       | -48.37%                     |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                   | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5166-181-00                            | SOCIAL SECURITY CONTRIBUTION | 4,869.00                         | 5,831.00                               | 4,438.14                   | 1,392.86                            | 6,219.00                              | 3,011.00                        | 3,011.00                        | -48.36%                     |
| 11-5166-182-00                            | RETIREMENT EXPENSE           | 8,969.00                         | 10,740.00                              | 9,575.97                   | 1,164.03                            | 12,951.00                             | 6,268.00                        | 6,268.00                        | -41.64%                     |
| 11-5166-183-00                            | HOSPITALIZATION INSURANCE    | 29,280.00                        | 29,280.00                              | 24,325.06                  | 4,954.94                            | 29,280.00                             | 14,640.00                       | 14,640.00                       | -50.00%                     |
| 11-5166-185-00                            | UNEMPLOYMENT INSURANCE       | -                                | 520.00                                 | 445.75                     | 74.25                               | 520.00                                | 296.00                          | 296.00                          | -43.08%                     |
| 11-5166-187-00                            | MEDICARE TAX                 | 1,139.00                         | 1,364.00                               | 1,037.80                   | 326.20                              | 1,455.00                              | 704.00                          | 704.00                          | -48.39%                     |
| 11-5166-260-00                            | OFFICE SUPPLIES AND MATERIAL | 832.00                           | 1,500.00                               | -                          | 1,500.00                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-5166-311-00                            | TRAVEL                       | 1,537.00                         | 1,500.00                               | 855.68                     | 644.32                              | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-5166-550-00                            | CAPITAL OUTLAY-EQUIPMENT     | 1,693.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| <b>TOTAL SMART START</b>                  |                              | <b>\$ 126,850.00</b>             | <b>\$ 144,782.00</b>                   | <b>\$ 119,237.23</b>       | <b>\$ 25,544.77</b>                 | <b>\$ 153,739.00</b>                  | <b>\$ 76,473.00</b>             | <b>\$ 76,473.00</b>             | <b>-47.18%</b>              |
| <b>BREASTFEEDING PROMOTION</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5175-121-00                            | SALARIES & WAGES             | 6,688.00                         | 7,237.00                               | 6,154.79                   | 1,082.21                            | 3,833.00                              | 3,833.00                        | 3,833.00                        | -47.04%                     |
| 11-5175-181-00                            | SOCIAL SECURITY CONTRIBUTION | 415.00                           | 449.00                                 | 364.38                     | 84.62                               | 238.00                                | 238.00                          | 238.00                          | -46.99%                     |
| 11-5175-182-00                            | RETIREMENT EXPENSE           | 764.00                           | 826.00                                 | 750.36                     | 75.64                               | 495.00                                | 495.00                          | 495.00                          | -40.07%                     |
| 11-5175-183-00                            | HOSPITALIZATION INSURANCE    | 1,409.00                         | 1,409.00                               | 1,244.45                   | 164.55                              | 732.00                                | 732.00                          | 732.00                          | -48.05%                     |
| 11-5175-185-00                            | UNEMPLOYMENT INSURANCE       | 28.00                            | 26.00                                  | 23.03                      | 2.97                                | 26.00                                 | 26.00                           | 26.00                           | 0.00%                       |
| 11-5175-187-00                            | MEDICARE TAX                 | 97.00                            | 105.00                                 | 85.23                      | 19.77                               | 56.00                                 | 56.00                           | 56.00                           | -46.67%                     |
| 11-5175-260-00                            | OFFICE SUPPLIES AND MATERIAL | 1,000.00                         | 965.00                                 | 789.71                     | 175.29                              | 820.00                                | 820.00                          | 820.00                          | -15.03%                     |
| <b>TOTAL BREASTFEEDING PROMOTION</b>      |                              | <b>\$ 10,401.00</b>              | <b>\$ 11,017.00</b>                    | <b>\$ 9,411.95</b>         | <b>\$ 1,605.05</b>                  | <b>\$ 6,200.00</b>                    | <b>\$ 6,200.00</b>              | <b>\$ 6,200.00</b>              | <b>-43.72%</b>              |
| <b>BREASTFEEDING PEER COUNSELOR</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5177-121-00                            | SALARIES & WAGES             | 5,293.00                         | 14,039.00                              | 4,319.68                   | 9,719.32                            | 14,966.00                             | 14,966.00                       | 14,966.00                       | 6.60%                       |
| 11-5177-181-00                            | SOCIAL SECURITY CONTRIBUTION | 329.00                           | 870.00                                 | 267.84                     | 602.16                              | 928.00                                | 928.00                          | 928.00                          | 6.67%                       |
| 11-5177-182-00                            | RETIREMENT EXPENSE           | 605.00                           | 1,603.00                               | 525.29                     | 1,077.71                            | 1,932.00                              | 1,932.00                        | 1,932.00                        | 20.52%                      |
| 11-5177-185-00                            | UNEMPLOYMENT INSURANCE       | 52.00                            | 120.00                                 | 43.20                      | 76.80                               | 120.00                                | 120.00                          | 120.00                          | 0.00%                       |
| 11-5177-187-00                            | MEDICARE TAX                 | 77.00                            | 204.00                                 | 62.71                      | 141.29                              | 217.00                                | 217.00                          | 217.00                          | 6.37%                       |
| 11-5177-260-00                            | OFFICE SUPPLIES AND MATERIAL | 1,559.00                         | 1,500.00                               | 1,259.53                   | 240.47                              | -                                     | -                               | -                               | -100.00%                    |
| <b>TOTAL BREASTFEEDING PEER COUNSELOR</b> |                              | <b>\$ 7,915.00</b>               | <b>\$ 18,336.00</b>                    | <b>\$ 6,478.25</b>         | <b>\$ 11,857.75</b>                 | <b>\$ 18,163.00</b>                   | <b>\$ 18,163.00</b>             | <b>\$ 18,163.00</b>             | <b>-0.94%</b>               |
| <b>ENVIRONMENTAL HEALTH</b>               |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5180-230-00                            | EDUCATION MATERIALS          | 4,000.00                         | 6,000.00                               | 4,262.43                   | 299.90                              | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-5180-260-00                            | OFFICE SUPPLIES AND MATERIAL | 4,000.00                         | 6,000.00                               | 5,696.45                   | (389.83)                            | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-5180-311-00                            | TRAVEL                       | 4,000.00                         | 4,000.00                               | 1,464.76                   | 2,535.24                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| <b>TOTAL ENVIRONMENTAL HEALTH</b>         |                              | <b>\$ 12,000.00</b>              | <b>\$ 16,000.00</b>                    | <b>\$ 11,423.64</b>        | <b>\$ 2,445.31</b>                  | <b>\$ 16,000.00</b>                   | <b>\$ 16,000.00</b>             | <b>\$ 16,000.00</b>             | <b>0.00%</b>                |
| <b>LOCAL ADULT HEALTH</b>                 |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5190-121-00                            | SALARIES & WAGES             | 27,009.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-5190-181-00                            | SOCIAL SECURITY CONTRIBUTION | 1,675.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-5190-182-00                            | RETIREMENT EXPENSE           | 3,085.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                           | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|-----------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5190-183-00                    | HOSPITALIZATION INSURANCE    | 10,248.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-5190-185-00                    | UNEMPLOYMENT INSURANCE       | 433.00                           | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-5190-187-00                    | MEDICARE TAX                 | 392.00                           | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-5190-495-01                    | OTHER EXPENSE-COMPREHENSIVE  | 44,708.00                        | 40,000.00                              | 10,028.97                  | 27,569.47                           | 40,000.00                             | 40,000.00                       | 40,000.00                       | 0.00%                       |
| <b>LOCAL ADULT HEALTH</b>         |                              | <b>\$ 87,550.00</b>              | <b>\$ 40,000.00</b>                    | <b>\$ 10,028.97</b>        | <b>\$ 27,569.47</b>                 | <b>\$ 40,000.00</b>                   | <b>\$ 40,000.00</b>             | <b>\$ 40,000.00</b>             | <b>0.00%</b>                |
| <b>COMMUNICABLE DISEASE</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5191-239-01                    | STD DRUGS                    | 894.00                           | 894.00                                 | -                          | 894.00                              | 894.00                                | 894.00                          | 894.00                          | 0.00%                       |
| 11-5191-260-00                    | OFFICE SUPPLIES AND MATERIAL | 9,514.00                         | 9,514.00                               | 3,752.28                   | 5,742.48                            | 10,414.00                             | 10,414.00                       | 10,414.00                       | 9.46%                       |
| 11-5191-311-00                    | TRAVEL                       | 1,000.00                         | 1,000.00                               | 565.00                     | 435.00                              | 100.00                                | 100.00                          | 100.00                          | -90.00%                     |
| <b>TOTAL COMMUNICABLE DISEASE</b> |                              | <b>\$ 11,408.00</b>              | <b>\$ 11,408.00</b>                    | <b>\$ 4,317.28</b>         | <b>\$ 7,071.48</b>                  | <b>\$ 11,408.00</b>                   | <b>\$ 11,408.00</b>             | <b>\$ 11,408.00</b>             | <b>0.00%</b>                |
| <b>CC4C</b>                       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5192-121-00                    | SALARIES & WAGES             | 46,620.00                        | 43,461.00                              | 38,934.40                  | 4,526.60                            | 46,169.00                             | 46,169.00                       | 46,169.00                       | 6.23%                       |
| 11-5192-181-00                    | SOCIAL SECURITY CONTRIBUTION | 2,891.00                         | 2,695.00                               | 2,398.46                   | 296.54                              | 2,862.00                              | 2,862.00                        | 2,862.00                        | 6.20%                       |
| 11-5192-182-00                    | RETIREMENT EXPENSE           | 5,324.00                         | 4,963.00                               | 4,747.81                   | 215.19                              | 5,960.00                              | 5,960.00                        | 5,960.00                        | 20.09%                      |
| 11-5192-183-00                    | HOSPITALIZATION INSURANCE    | 18,300.00                        | 14,640.00                              | 12,317.37                  | 2,322.63                            | 14,640.00                             | 14,640.00                       | 14,640.00                       | 0.00%                       |
| 11-5192-185-00                    | UNEMPLOYMENT INSURANCE       | 471.00                           | 260.00                                 | 229.12                     | 30.88                               | 260.00                                | 260.00                          | 260.00                          | 0.00%                       |
| 11-5192-187-00                    | MEDICARE TAX                 | 676.00                           | 630.00                                 | 560.96                     | 69.04                               | 669.00                                | 669.00                          | 669.00                          | 6.19%                       |
| 11-5192-260-00                    | OFFICE SUPPLIES AND MATERIAL | 1,736.00                         | 1,500.00                               | 644.65                     | 639.22                              | 440.00                                | 440.00                          | 440.00                          | -70.67%                     |
| 11-5192-490-00                    | CARE COORDINATION            | 3,450.00                         | 3,450.00                               | -                          | 3,450.00                            | 3,450.00                              | 3,450.00                        | 3,450.00                        | 0.00%                       |
| 11-5192-550-00                    | CAPITAL OUTLAY-EQUIPMENT     | -                                | 1,650.00                               | 1,542.00                   | 108.00                              | -                                     | -                               | -                               | -100.00%                    |
| <b>TOTAL CC4C</b>                 |                              | <b>\$ 79,468.00</b>              | <b>\$ 73,249.00</b>                    | <b>\$ 61,374.77</b>        | <b>\$ 11,658.10</b>                 | <b>\$ 74,450.00</b>                   | <b>\$ 74,450.00</b>             | <b>\$ 74,450.00</b>             | <b>1.64%</b>                |
| <b>BIOTERRORISM</b>               |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5193-121-00                    | SALARIES & WAGES             | (622.42)                         | 14,991.00                              | 3,459.36                   | 11,531.64                           | 16,047.00                             | 16,047.00                       | 16,047.00                       | 7.04%                       |
| 11-5193-181-00                    | SOCIAL SECURITY CONTRIBUTION | (35.10)                          | 929.00                                 | 214.02                     | 714.98                              | 995.00                                | 995.00                          | 995.00                          | 7.10%                       |
| 11-5193-182-00                    | RETIREMENT EXPENSE           | (63.67)                          | 1,712.00                               | 420.66                     | 1,291.34                            | 2,072.00                              | 2,072.00                        | 2,072.00                        | 21.03%                      |
| 11-5193-183-00                    | HOSPITALIZATION INSURANCE    | (131.26)                         | 4,392.00                               | 1,013.52                   | 3,378.48                            | 4,392.00                              | 4,392.00                        | 4,392.00                        | 0.00%                       |
| 11-5193-185-00                    | UNEMPLOYMENT INSURANCE       | (2.40)                           | 78.00                                  | 19.38                      | 58.62                               | 78.00                                 | 78.00                           | 78.00                           | 0.00%                       |
| 11-5193-187-00                    | MEDICARE TAX                 | (8.21)                           | 217.00                                 | 50.04                      | 166.96                              | 233.00                                | 233.00                          | 233.00                          | 7.37%                       |
| 11-5193-260-00                    | OFFICE SUPPLIES AND MATERIAL | 4,608.06                         | 2,955.00                               | 1,948.07                   | 501.89                              | 4,505.00                              | 4,505.00                        | 4,505.00                        | 52.45%                      |
| 11-5193-311-00                    | TRAVEL                       | 1,000.00                         | 1,000.00                               | 539.56                     | 460.44                              | 100.00                                | 100.00                          | 100.00                          | -90.00%                     |
| 11-5193-490-00                    | TUBERCULOSIS                 | 2,938.00                         | 2,938.00                               | -                          | 2,938.00                            | 2,938.00                              | 2,938.00                        | 2,938.00                        | 0.00%                       |
| 11-5193-490-01                    | STD MEDS                     | 894.00                           | 894.00                                 | -                          | 894.00                              | 894.00                                | 894.00                          | 894.00                          | 0.00%                       |
| 11-5193-490-02                    | HIV                          | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-5193-550-00                    | CAPITAL OUTLAY-EQUIPMENT     | 25,000.00                        | -                                      | -                          | -                                   | 1,663.00                              | 1,663.00                        | 1,663.00                        |                             |
| <b>TOTAL BIOTERRORISM</b>         |                              | <b>\$ 34,077.00</b>              | <b>\$ 30,606.00</b>                    | <b>\$ 7,664.61</b>         | <b>\$ 22,436.35</b>                 | <b>\$ 34,417.00</b>                   | <b>\$ 34,417.00</b>             | <b>\$ 34,417.00</b>             | <b>12.45%</b>               |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                 | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>VIRAL HEPATITIS PREVENTION</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5194-121-00                          | SALARIES & WAGES             | 44,729.00                        | 40,254.00                              | 37,283.39                  | 2,970.61                            | 43,128.00                             | 43,128.00                       | 43,128.00                       | 7.14%                       |
| 11-5194-181-00                          | SOCIAL SECURITY CONTRIBUTION | 2,774.00                         | 2,496.00                               | 2,312.94                   | 183.06                              | 2,674.00                              | 2,674.00                        | 2,674.00                        | 7.13%                       |
| 11-5194-182-00                          | RETIREMENT EXPENSE           | 5,109.00                         | 4,597.00                               | 4,543.74                   | 53.26                               | 5,568.00                              | 5,568.00                        | 5,568.00                        | 21.12%                      |
| 11-5194-183-00                          | HOSPITALIZATION INSURANCE    | 12,679.00                        | 14,640.00                              | 12,156.89                  | 2,483.11                            | 14,640.00                             | 14,640.00                       | 14,640.00                       | 0.00%                       |
| 11-5194-185-00                          | UNEMPLOYMENT INSURANCE       | 439.00                           | 260.00                                 | 225.16                     | 34.84                               | 260.00                                | 260.00                          | 260.00                          | 0.00%                       |
| 11-5194-187-00                          | MEDICARE TAX                 | 649.00                           | 584.00                                 | 540.93                     | 43.07                               | 625.00                                | 625.00                          | 625.00                          | 7.02%                       |
| 11-5194-260-00                          | OFFICE SUPPLIES AND MATERIAL | 1,687.00                         | 3,311.00                               | 138.09                     | 3,172.91                            | -                                     | -                               | -                               | -100.00%                    |
| 11-5194-311-00                          | TRAVEL                       | 560.00                           | 1,500.00                               | 84.00                      | 1,416.00                            | 747.00                                | 747.00                          | 747.00                          | -50.20%                     |
| <b>TOTAL VIRAL HEPATITIS PREVENTION</b> |                              | <b>\$ 68,626.00</b>              | <b>\$ 67,642.00</b>                    | <b>\$ 57,285.14</b>        | <b>\$ 10,356.86</b>                 | <b>\$ 67,642.00</b>                   | <b>\$ 67,642.00</b>             | <b>\$ 67,642.00</b>             | <b>0.00%</b>                |
| <b>SCHOOL NURSE PROGRAM</b>             |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5195-399-00                          | CONTRACTED SERVICES          | 50,000.00                        | 50,000.00                              | 50,000.00                  | -                                   | 50,000.00                             | 50,000.00                       | 50,000.00                       | 0.00%                       |
| <b>TOTAL SCHOOL NURSE PROGRAM</b>       |                              | <b>\$ 50,000.00</b>              | <b>\$ 50,000.00</b>                    | <b>\$ 50,000.00</b>        | <b>\$ -</b>                         | <b>\$ 50,000.00</b>                   | <b>\$ 50,000.00</b>             | <b>\$ 50,000.00</b>             | <b>0.00%</b>                |
| <b>COMMUNICABLE DISEASE-PH NURSE</b>    |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5196-121-00                          | SALARIES & WAGES             | 48,023.00                        | 48,123.00                              | 15,071.34                  | 33,051.66                           | 68,377.00                             | 68,377.00                       | 68,377.00                       | 42.09%                      |
| 11-5196-181-00                          | SOCIAL SECURITY CONTRIBUTION | 2,977.43                         | 2,984.00                               | 934.65                     | 2,049.35                            | 4,239.00                              | 4,239.00                        | 4,239.00                        | 42.06%                      |
| 11-5196-182-00                          | RETIREMENT EXPENSE           | 5,484.23                         | 5,496.00                               | 1,832.70                   | 3,663.30                            | 8,828.00                              | 8,828.00                        | 8,828.00                        | 60.63%                      |
| 11-5196-183-00                          | HOSPITALIZATION INSURANCE    | 14,640.00                        | 14,640.00                              | 1,689.24                   | 12,950.76                           | 14,640.00                             | 14,640.00                       | 14,640.00                       | 0.00%                       |
| 11-5196-185-00                          | UNEMPLOYMENT INSURANCE       | 260.00                           | 260.00                                 | 64.62                      | 195.38                              | 260.00                                | 260.00                          | 260.00                          | 0.00%                       |
| 11-5196-187-00                          | MEDICARE TAX                 | 696.33                           | 698.00                                 | 218.58                     | 479.42                              | 791.00                                | 791.00                          | 791.00                          | 13.32%                      |
| 11-5196-260-00                          | OFFICE SUPPLIES & MATERIALS  | 53,555.01                        | 50,436.00                              | 11,791.40                  | 31,853.20                           | 6,322.00                              | 6,322.00                        | 6,322.00                        | -87.47%                     |
| 11-5196-311-00                          | TRAVEL                       | 2,000.00                         | 2,500.00                               | 396.00                     | 2,104.00                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | -40.00%                     |
| 11-5196-550-00                          | CAPITAL OUTLAY               | -                                | 2,500.00                               | 1,822.08                   | 677.92                              | 1,663.00                              | 1,663.00                        | 1,663.00                        | -33.48%                     |
| <b>COMMUNICABLE DISEASE-PH NURSE</b>    |                              | <b>\$ 127,636.00</b>             | <b>\$ 127,637.00</b>                   | <b>\$ 33,820.61</b>        | <b>\$ 87,024.99</b>                 | <b>\$ 106,620.00</b>                  | <b>\$ 106,620.00</b>            | <b>\$ 106,620.00</b>            | <b>-16.47%</b>              |
| <b>MENTAL HEALTH</b>                    |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5210-000-00                          | VAYA HEALTH (FORMERLY SMMH)  | 123,081.00                       | 123,081.00                             | 61,540.50                  | 61,540.50                           | 123,081.00                            | 123,081.00                      | 123,081.00                      | 0.00%                       |
| 11-5260-183-01                          | RETIREE INSURANCE            | 5,525.00                         | 5,587.94                               | 5,587.94                   | -                                   | 5,588.00                              | 5,945.64                        | 5,945.64                        | 6.40%                       |
| <b>TOTAL MENTAL HEALTH</b>              |                              | <b>\$ 128,606.00</b>             | <b>\$ 128,668.94</b>                   | <b>\$ 67,128.44</b>        | <b>\$ 61,540.50</b>                 | <b>\$ 128,669.00</b>                  | <b>\$ 129,026.64</b>            | <b>\$ 129,026.64</b>            | <b>0.28%</b>                |
| <b>SOCIAL SERVICES-ADMINISTRATION</b>   |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5310-121-00                          | SALARIES & WAGES             | 3,484,257.00                     | 3,488,554.00                           | 3,016,080.18               | 472,473.82                          | 3,862,556.14                          | 3,802,517.00                    | 3,802,517.00                    | 9.00%                       |
| 11-5310-121-01                          | ON CALL COMPENSATION         | 6,250.00                         | 6,250.00                               | 5,318.71                   | 931.29                              | 6,250.00                              | 6,250.00                        | 6,250.00                        | 0.00%                       |
| 11-5310-121-02                          | TEMPORARY SALARIES           | 20,000.00                        | -                                      | -                          | -                                   | 10,000.00                             | 10,000.00                       | 10,000.00                       |                             |
| 11-5310-121-03                          | STIPEND-FOSTER CARE          | -                                | -                                      | -                          | -                                   | -                                     | -                               | 50,000.00                       |                             |
| 11-5310-170-00                          | BOARD MEMBER EXPENSE         | 3,200.00                         | 3,200.00                               | 1,984.45                   | 1,215.55                            | 3,200.00                              | 3,200.00                        | 3,200.00                        | 0.00%                       |
| 11-5310-181-00                          | SOCIAL SECURITY CONTRIBUTION | 216,456.00                       | 216,290.00                             | 178,258.07                 | 38,031.93                           | 239,478.48                            | 235,756.00                      | 235,756.00                      | 9.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                     | Description                     | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|---------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5310-182-00                              | RETIREMENT EXPENSE              | 400,900.00                       | 398,393.00                             | 367,107.62                 | 31,285.38                           | 498,656.00                            | 490,905.00                      | 490,905.00                      | 23.22%                      |
| 11-5310-183-00                              | HOSPITALIZATION INSURANCE       | 995,520.00                       | 992,299.00                             | 814,074.74                 | 178,224.26                          | 1,034,609.00                          | 1,019,969.00                    | 1,019,969.00                    | 2.79%                       |
| 11-5310-183-01                              | RETIREE INSURANCE               | 251,949.00                       | 284,691.67                             | 284,691.67                 | -                                   | 284,691.67                            | 310,644.60                      | 310,644.60                      | 9.12%                       |
| 11-5310-185-00                              | UNEMPLOYMENT INSURANCE          | 18,875.00                        | 17,883.00                              | 15,721.88                  | 2,161.12                            | 20,358.88                             | 20,918.00                       | 20,918.00                       | 16.97%                      |
| 11-5310-186-00                              | WORKMAN'S COMPENSATION          | 33,962.00                        | 33,962.00                              | 33,962.00                  | -                                   | 33,962.00                             | 34,315.00                       | 34,315.00                       | 1.04%                       |
| 11-5310-187-00                              | MEDICARE TAX                    | 50,903.00                        | 50,584.00                              | 41,688.10                  | 8,895.90                            | 56,007.06                             | 55,136.00                       | 55,136.00                       | 9.00%                       |
| 11-5310-192-00                              | PROFESSIONAL SERVICES           | 63,500.00                        | 60,000.00                              | 59,692.29                  | 307.71                              | 70,000.00                             | 70,000.00                       | 70,000.00                       | 16.67%                      |
| 11-5310-250-00                              | VEHICLE SUPPLIES                | 18,500.00                        | 26,000.00                              | 21,283.20                  | 4,716.80                            | 20,000.00                             | 25,000.00                       | 25,000.00                       | -3.85%                      |
| 11-5310-260-00                              | OFFICE SUPPLIES AND MATERIAL    | 34,200.00                        | 35,000.00                              | 24,158.49                  | 9,452.44                            | 35,000.00                             | 35,000.00                       | 35,000.00                       | 0.00%                       |
| 11-5310-260-01                              | COPYING EXPENSE                 | 20,000.00                        | 20,000.00                              | 10,331.04                  | 9,668.96                            | 20,000.00                             | 20,000.00                       | 20,000.00                       | 0.00%                       |
| 11-5310-260-02                              | APS/CPS COVID                   | 7,092.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-5310-311-00                              | TRAVEL & TRAINING               | 11,500.00                        | 15,000.00                              | 10,848.99                  | 4,151.01                            | 18,000.00                             | 18,000.00                       | 18,000.00                       | 20.00%                      |
| 11-5310-321-00                              | TELEPHONE                       | 46,500.00                        | 50,000.00                              | 34,180.44                  | 15,819.56                           | 50,000.00                             | 50,000.00                       | 50,000.00                       | 0.00%                       |
| 11-5310-325-00                              | POSTAGE                         | 19,000.00                        | 19,000.00                              | 12,799.32                  | 6,200.68                            | 19,000.00                             | 19,000.00                       | 19,000.00                       | 0.00%                       |
| 11-5310-341-00                              | PRINTING                        | 4,000.00                         | 4,000.00                               | 112.00                     | 3,888.00                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-5310-352-00                              | REPAIRS & MAINT EQUIPMENT       | 86,820.00                        | 122,010.00                             | 95,439.56                  | 18,158.11                           | 75,411.00                             | 100,000.00                      | 100,000.00                      | -18.04%                     |
| 11-5310-353-00                              | REPAIRS & MAINT VEHICLES        | 11,522.00                        | 11,522.00                              | 9,306.87                   | 1,429.49                            | 11,522.00                             | 11,522.00                       | 11,522.00                       | 0.00%                       |
| 11-5310-399-00                              | CONTRACTED SERVICES             | 72,261.00                        | 81,315.00                              | 25,220.11                  | 56,094.89                           | 150,000.00                            | 150,000.00                      | 150,000.00                      | 84.47%                      |
| 11-5310-399-01                              | CONTRACTED SERVICES-FOSTER CARE | -                                | -                                      | -                          | -                                   | -                                     | -                               | 25,000.00                       | -                           |
| 11-5310-450-00                              | INSURANCE AND BONDING           | 11,610.00                        | 11,610.00                              | -                          | 11,610.00                           | 11,610.00                             | 11,610.00                       | 11,610.00                       | 0.00%                       |
| 11-5310-491-00                              | DUES AND SUBSCRIPTIONS          | 3,632.00                         | 3,632.00                               | 997.60                     | 2,634.40                            | 3,632.00                              | 3,632.00                        | 3,632.00                        | 0.00%                       |
| 11-5310-495-00                              | DUKE ENERGY                     | 52,241.99                        | 30,000.00                              | 33,359.65                  | (3,359.65)                          | 30,000.00                             | 30,000.00                       | 30,000.00                       | 0.00%                       |
| 11-5310-540-00                              | CAPITAL OUTLAY-MOTOR VEHICLE    | 70,910.24                        | -                                      | -                          | -                                   | 60,000.00                             | 30,000.00                       | 30,000.00                       | -                           |
| 11-5310-550-00                              | CAPITAL OUTLAY-EQUIPMENT        | 15,258.00                        | 117,835.00                             | 98,793.90                  | 9,282.70                            | -                                     | 205,460.00                      | 205,460.00                      | 74.36%                      |
| <b>TOTAL SOCIAL SERVICES-ADMINISTRATION</b> |                                 | <b>\$ 6,030,819.23</b>           | <b>\$ 6,099,030.67</b>                 | <b>\$ 5,195,410.88</b>     | <b>\$ 883,274.35</b>                | <b>\$ 6,627,944.23</b>                | <b>\$ 6,772,834.60</b>          | <b>\$ 6,847,834.60</b>          |                             |
| <b>SOCIAL SERVICES-OTHER SERVICES</b>       |                                 |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5340-399-01                              | SPECIAL ASSISTANCE/SUPPLEMEN    | 201,000.00                       | 201,000.00                             | 116,346.00                 | 84,654.00                           | 201,000.00                            | 201,000.00                      | 201,000.00                      | 0.00%                       |
| 11-5340-399-02                              | ADULT GUARDIANSHIP              | 10,500.00                        | 10,500.00                              | 9,749.04                   | 750.96                              | 10,000.00                             | 10,000.00                       | 10,000.00                       | -4.76%                      |
| 11-5340-399-03                              | IV-E FOSTER CARE                | 310,000.00                       | 340,000.00                             | 323,175.90                 | 16,824.10                           | 340,000.00                            | 340,000.00                      | 340,000.00                      | 0.00%                       |
| 11-5340-399-05                              | STATE FOSTER CARE               | 440,000.00                       | 350,000.00                             | 142,915.69                 | 207,084.31                          | 350,000.00                            | 350,000.00                      | 350,000.00                      | 0.00%                       |
| 11-5340-399-07                              | AID TO BLIND                    | 4,193.00                         | 4,407.00                               | -                          | 4,407.00                            | 4,407.00                              | 4,407.00                        | 4,407.00                        | 0.00%                       |
| 11-5340-399-08                              | GENERAL ASSISTANCE              | 44,838.00                        | 49,838.00                              | 20,772.50                  | 29,065.50                           | 49,838.00                             | 49,838.00                       | 49,838.00                       | 0.00%                       |
| 11-5340-399-11                              | ELEC BENEFITS TRANSFER FEES     | 7,014.00                         | 7,734.00                               | 9,079.03                   | (1,345.03)                          | 7,734.00                              | 7,734.00                        | 7,734.00                        | 0.00%                       |
| 11-5340-399-13                              | FEDERAL/STATE CRISIS INTERVE    | 173,196.00                       | 131,271.00                             | 59,640.35                  | 71,630.65                           | 140,516.00                            | 140,516.00                      | 140,516.00                      | 7.04%                       |
| 11-5340-399-15                              | FOSTER CARE-OTHER               | 49,025.00                        | 45,357.28                              | 38,533.02                  | 6,824.26                            | 30,000.00                             | 45,000.00                       | 45,000.00                       | -0.79%                      |
| 11-5340-399-16                              | DRUG & PSYCHOLOGICAL TESTING    | 12,000.00                        | 12,000.00                              | 9,837.60                   | 2,162.40                            | 12,000.00                             | 12,000.00                       | 12,000.00                       | 0.00%                       |
| 11-5340-399-18                              | IV-D ATTORNEY                   | 18,000.00                        | 18,000.00                              | 8,246.70                   | 9,753.30                            | 18,000.00                             | 18,000.00                       | 18,000.00                       | 0.00%                       |
| 11-5340-399-19                              | IV-D FEES                       | 11,000.00                        | 11,000.00                              | 7,434.50                   | 3,565.50                            | 11,000.00                             | 11,000.00                       | 11,000.00                       | 0.00%                       |
| 11-5340-399-20                              | IV-D INCENTIVE                  | 1,800.00                         | 1,800.00                               | 1,375.03                   | 424.97                              | 9,000.00                              | 5,000.00                        | 5,000.00                        | 177.78%                     |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                     | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5340-399-21                              | MEDICAID PAYBACK             | 10,000.00                        | 10,000.00                              | 319.86                     | 9,680.14                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-5340-399-22                              | WFFA PAYBACK                 | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-5340-399-23                              | ADULT DAY CARE               | 10,663.00                        | 10,663.00                              | 4,340.00                   | 6,323.00                            | 10,663.00                             | 10,663.00                       | 10,663.00                       | 0.00%                       |
| 11-5340-399-24                              | ADOPTION ASSISTANCE PAYMENTS | 99,153.00                        | 124,000.00                             | 47,225.29                  | 76,774.71                           | 171,282.00                            | 171,282.00                      | 171,282.00                      | 38.13%                      |
| 11-5340-399-25                              | NC HEALTH CHOICE             | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | -                                     | -                               | -                               | -100.00%                    |
| 11-5340-399-26                              | HOME DELIVERED MEALS         | 2,511.00                         | 2,511.00                               | 863.10                     | 1,647.90                            | 2,511.00                              | 2,511.00                        | 2,511.00                        | 0.00%                       |
| 11-5340-399-29                              | WF EMERGENCY ASSISTANCE      | 23,452.00                        | 23,452.00                              | 7,172.75                   | 16,279.25                           | 23,452.00                             | 23,452.00                       | 23,452.00                       | 0.00%                       |
| 11-5340-399-31                              | SPECIAL CHILD ADOPTION       | 41,327.00                        | 102,955.99                             | 4,928.13                   | 98,027.86                           | 98,545.27                             | 98,545.00                       | 98,545.00                       | -4.28%                      |
| 11-5340-399-32                              | LINKS                        | 64,238.66                        | 14,816.00                              | 13,536.17                  | 1,279.83                            | 14,816.00                             | 14,816.00                       | 14,816.00                       | 0.00%                       |
| 11-5340-399-33                              | MEDICAID TRANSPORTATION      | 100,000.00                       | 80,000.00                              | 60,320.36                  | 19,679.64                           | 80,000.00                             | 80,000.00                       | 80,000.00                       | 0.00%                       |
| 11-5340-399-36                              | HELPING EACH MEMBER COPE     | 10,277.00                        | 6,213.00                               | 447.00                     | 5,766.00                            | 5,775.00                              | 5,775.00                        | 5,775.00                        | -7.05%                      |
| 11-5340-399-40                              | PROGRESS ENERGY NEIGHBOR FUN | 2,109.00                         | 2,191.00                               | -                          | 2,191.00                            | 1,460.00                              | 1,460.00                        | 1,460.00                        | -33.36%                     |
| 11-5340-399-42                              | WORK FIRST EMPLOYMENT SERVIC | 22,000.00                        | 22,000.00                              | 16,956.25                  | 5,043.75                            | 22,000.00                             | 22,000.00                       | 22,000.00                       | 0.00%                       |
| 11-5340-399-44                              | CHILD CARE SERVICES          | 80,000.00                        | 83,926.00                              | 62,453.73                  | 21,472.27                           | 83,296.00                             | 83,296.00                       | 83,296.00                       | -0.75%                      |
| 11-5340-399-45                              | LOW INCOME ENERGY ASST       | 284,319.04                       | 197,984.00                             | 96,700.00                  | 101,284.00                          | 223,399.00                            | 223,399.00                      | 223,399.00                      | 12.84%                      |
| 11-5340-399-49                              | LOW INCOME HOME ENERGY-PANDE | 209,692.96                       | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-5340-399-50                              | LOW INCOME HOUSEHOLD WATER A | 72,197.00                        | 67,000.00                              | 5,292.53                   | 61,707.47                           | 63,816.45                             | 63,816.00                       | 63,816.00                       | -4.75%                      |
| 11-5340-399-51                              | VAYA SOCIAL DETERMINANTS OF  | -                                | 30,000.00                              | 27,997.37                  | 2,002.63                            | -                                     | -                               | -                               | -100.00%                    |
| 11-5340-412-00                              | BUILDING RENTAL              | 14,400.00                        | 14,400.00                              | 13,200.00                  | 1,200.00                            | 14,400.00                             | 14,400.00                       | 14,400.00                       | 0.00%                       |
| <b>TOTAL SOCIAL SERVICES-OTHER SERVICES</b> |                              | <b>\$ 2,330,405.66</b>           | <b>\$ 1,976,519.27</b>                 | <b>\$ 1,108,857.90</b>     | <b>\$ 867,661.37</b>                | <b>\$ 2,009,410.72</b>                | <b>\$ 2,020,410.00</b>          | <b>\$ 2,020,410.00</b>          | <b>2.22%</b>                |
| <b>INDIAN RESERVATION</b>                   |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5370-121-00                              | SALARIES & WAGES             | 28,396.00                        | 95,058.00                              | 15,158.67                  | 79,899.33                           | 110,645.44                            | 110,645.00                      | 110,645.00                      | 16.40%                      |
| 11-5370-121-01                              | ON CALL COMPENSATION         | 300.00                           | 300.00                                 | -                          | 300.00                              | 300.00                                | 300.00                          | 300.00                          | 0.00%                       |
| 11-5370-121-02                              | TEMPORARY SALARIES           | 5,000.00                         | 5,000.00                               | -                          | 5,000.00                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-5370-170-00                              | BOARD MEMBER EXPENSE         | 250.00                           | 250.00                                 | 62.16                      | 187.84                              | 250.00                                | 250.00                          | 250.00                          | 0.00%                       |
| 11-5370-181-00                              | SOCIAL SECURITY CONTRIBUTION | 1,761.00                         | 5,894.00                               | 880.74                     | 5,013.26                            | 6,860.02                              | 6,860.00                        | 6,860.00                        | 16.39%                      |
| 11-5370-182-00                              | RETIREMENT EXPENSE           | 3,246.00                         | 10,856.00                              | 1,847.31                   | 9,008.69                            | 14,284.33                             | 14,284.00                       | 14,284.00                       | 31.58%                      |
| 11-5370-183-00                              | HOSPITALIZATION INSURANCE    | 6,881.00                         | 32,501.00                              | 3,371.43                   | 29,129.57                           | 34,111.20                             | 34,111.00                       | 34,111.00                       | 4.95%                       |
| 11-5370-183-01                              | RETIREE INSURANCE            | 25,748.00                        | 11,175.00                              | 11,175.00                  | -                                   | 11,175.00                             | 5,946.00                        | 5,946.00                        | -46.79%                     |
| 11-5370-185-00                              | UNEMPLOYMENT INSURANCE       | 122.00                           | 577.00                                 | 71.28                      | 505.72                              | 689.68                                | 690.00                          | 690.00                          | 19.58%                      |
| 11-5370-186-00                              | WORKMAN'S COMPENSATION       | 332.00                           | 332.00                                 | 332.00                     | -                                   | 332.00                                | 336.00                          | 336.00                          | 1.20%                       |
| 11-5370-187-00                              | MEDICARE TAX                 | 1,149.00                         | 1,378.00                               | 205.93                     | 1,172.07                            | 1,604.36                              | 1,604.00                        | 1,604.00                        | 16.40%                      |
| 11-5370-192-00                              | PROFESSIONAL SERVICES        | 11,500.00                        | 10,000.00                              | 8,370.29                   | 1,629.71                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-5370-251-00                              | VEHICLE SUPPLIES & MATERIALS | 1,500.00                         | 1,500.00                               | 864.76                     | 635.24                              | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-5370-260-00                              | OFFICE SUPPLIES AND MATERIAL | 800.00                           | 800.00                                 | 362.44                     | 394.60                              | 800.00                                | 800.00                          | 800.00                          | 0.00%                       |
| 11-5370-260-01                              | COPIER EXPENSE               | 900.00                           | 900.00                                 | 319.51                     | 580.49                              | 900.00                                | 900.00                          | 900.00                          | 0.00%                       |
| 11-5370-311-00                              | TRAVEL & TRAINING            | 750.00                           | 750.00                                 | -                          | 750.00                              | 750.00                                | 750.00                          | 750.00                          | 0.00%                       |
| 11-5370-313-00                              | MEDICAID TRANSPORTATION      | 8,500.00                         | 8,000.00                               | 2,130.87                   | 5,869.13                            | 8,000.00                              | 8,000.00                        | 8,000.00                        | 0.00%                       |
| 11-5370-321-00                              | TELEPHONE                    | 1,000.00                         | 1,000.00                               | 314.24                     | 685.76                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                         | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5370-325-00                  | POSTAGE                      | 1,000.00                         | 1,000.00                               | 398.17                     | 601.83                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-5370-352-00                  | REPAIRS & MAINT EQUIPMENT    | 542.00                           | 542.00                                 | -                          | 542.00                              | 542.00                                | 542.00                          | 542.00                          | 0.00%                       |
| 11-5370-353-00                  | REPAIRS & MAINT VEHICLES     | 3,000.00                         | 3,000.00                               | 943.53                     | 2,056.47                            | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 11-5370-399-00                  | CONTRACTED SERVICES          | 426.00                           | 573.00                                 | 392.00                     | 181.00                              | 573.00                                | 573.00                          | 573.00                          | 0.00%                       |
| 11-5370-399-04                  | IV-E FOSTER CARE             | 45,000.00                        | 25,000.00                              | -                          | 25,000.00                           | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-5370-399-06                  | STATE FOSTER CARE            | 25,000.00                        | 20,000.00                              | -                          | 20,000.00                           | 20,000.00                             | 20,000.00                       | 20,000.00                       | 0.00%                       |
| 11-5370-399-08                  | MEDICAID PAYBACK             | 2,000.00                         | 2,000.00                               | -                          | 2,000.00                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-5370-399-09                  | WAFFA PAYBACK                | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-5370-412-00                  | BUILDING RENTAL              | 3,570.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-5370-452-00                  | INSURANCE AND BONDING        | -                                | 3,570.00                               | 3,570.00                   | -                                   | 3,570.00                              | 3,570.00                        | 3,570.00                        | 0.00%                       |
| 11-5370-491-00                  | DUES AND SUBSCRIPTIONS       | 500.00                           | 500.00                                 | 50.90                      | 449.10                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-5370-550-00                  | CAPITAL OUTLAY-EQUIPMENT     | -                                | 3,600.00                               | -                          | 3,600.00                            | -                                     | 3,600.00                        | 3,600.00                        | 0.00%                       |
| <b>TOTAL INDIAN RESERVATION</b> |                              | <b>\$ 179,673.00</b>             | <b>\$ 246,556.00</b>                   | <b>\$ 50,821.23</b>        | <b>\$ 195,691.81</b>                | <b>\$ 264,887.03</b>                  | <b>\$ 263,261.00</b>            | <b>\$ 263,261.00</b>            | <b>6.78%</b>                |
| <b>DEPARTMENT ON AGING</b>      |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5390-121-00                  | SALARIES & WAGES             | 387,009.00                       | 434,143.00                             | 345,956.11                 | 88,186.89                           | 460,252.03                            | 460,252.00                      | 460,252.00                      | 6.01%                       |
| 11-5390-121-01                  | PART-TIME WAGES              | -                                | -                                      | 3,408.75                   | (3,408.75)                          | 10,000.00                             | 10,000.00                       | 10,000.00                       | -                           |
| 11-5390-181-00                  | SOCIAL SECURITY CONTRIBUTION | 24,724.00                        | 26,916.87                              | 21,463.84                  | 5,453.03                            | 28,535.62                             | 28,536.00                       | 28,536.00                       | 6.02%                       |
| 11-5390-182-00                  | RETIREMENT EXPENSE           | 45,541.00                        | 52,531.30                              | 42,028.43                  | 10,502.87                           | 59,419.00                             | 59,419.00                       | 59,419.00                       | 13.11%                      |
| 11-5390-183-00                  | HOSPITALIZATION INSURANCE    | 124,260.00                       | 137,030.40                             | 88,797.72                  | 48,232.68                           | 117,120.00                            | 117,120.00                      | 117,120.00                      | -14.53%                     |
| 11-5390-183-01                  | RETIREE INSURANCE            | 11,049.00                        | 11,175.87                              | 11,175.87                  | -                                   | 11,175.87                             | 11,891.28                       | 11,891.28                       | 6.40%                       |
| 11-5390-185-00                  | UNEMPLOYMENT INSURANCE       | 2,660.00                         | 2,433.60                               | 2,181.02                   | 252.58                              | 2,368.00                              | 2,368.00                        | 2,368.00                        | -2.70%                      |
| 11-5390-186-00                  | WORKMAN'S COMPENSATION       | 4,725.00                         | 4,880.00                               | 4,880.00                   | -                                   | 4,880.00                              | 4,931.00                        | 4,931.00                        | 1.05%                       |
| 11-5390-187-00                  | MEDICARE TAX                 | 5,782.00                         | 6,295.07                               | 5,019.61                   | 1,275.46                            | 6,674.00                              | 6,674.00                        | 6,674.00                        | 6.02%                       |
| 11-5390-220-02                  | LIQUID SUPPLEMENTS           | 3,250.00                         | 3,000.00                               | 2,524.50                   | 475.50                              | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 11-5390-250-00                  | VEHICLE SUPPLIES             | 5,000.00                         | 5,000.00                               | 6,909.79                   | (1,909.79)                          | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-5390-260-00                  | OFFICE SUPPLIES AND MATERIAL | 10,000.00                        | 10,000.00                              | 7,174.94                   | 2,825.06                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-5390-260-01                  | SENIOR CHRISTMAS BOXES       | 3,500.00                         | 2,500.00                               | 2,780.68                   | (280.68)                            | 2,750.00                              | 2,750.00                        | 2,750.00                        | 10.00%                      |
| 11-5390-311-00                  | TRAVEL                       | 3,000.00                         | 3,000.00                               | 1,913.92                   | 1,086.08                            | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 11-5390-321-00                  | TELEPHONE                    | 13,555.00                        | 12,500.00                              | 11,892.64                  | 607.36                              | 15,155.00                             | 15,000.00                       | 15,000.00                       | 20.00%                      |
| 11-5390-325-00                  | POSTAGE                      | 1,800.00                         | 1,800.00                               | 658.24                     | 1,058.17                            | 1,800.00                              | 1,800.00                        | 1,800.00                        | 0.00%                       |
| 11-5390-341-00                  | PRINTING                     | 3,000.00                         | 3,000.00                               | 2,310.13                   | 661.72                              | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 11-5390-352-00                  | REPAIRS & MAINT EQUIPMENT    | 500.00                           | 500.00                                 | 17.50                      | 482.50                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-5390-353-00                  | VEHICLE MAINTENANCE          | 2,800.00                         | 1,500.00                               | 3,954.02                   | (2,454.02)                          | 2,500.00                              | 2,500.00                        | 2,500.00                        | 66.67%                      |
| 11-5390-391-00                  | ADVERTISING                  | 2,325.00                         | 2,000.00                               | 2,308.75                   | (308.75)                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 25.00%                      |
| 11-5390-395-00                  | TRAINING EMPLOYEE EDUCATION  | 1,500.00                         | 1,500.00                               | 789.00                     | 711.00                              | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-5390-420-00                  | DATA PROCESSING              | 5,000.00                         | 5,500.00                               | 3,875.50                   | 1,624.50                            | 5,500.00                              | 5,500.00                        | 5,500.00                        | 0.00%                       |
| 11-5390-450-00                  | INSURANCE AND BONDING        | 2,000.00                         | 2,000.00                               | -                          | 2,000.00                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-5390-454-00                  | VEHICLE INSURANCE            | 1,500.00                         | 750.00                                 | 750.00                     | -                                   | 750.00                                | 750.00                          | 750.00                          | 0.00%                       |
| 11-5390-491-00                  | DUES AND SUBSCRIPTIONS       | 1,300.00                         | 1,200.00                               | 1,056.87                   | 143.13                              | 1,200.00                              | 1,200.00                        | 1,200.00                        | 0.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account  | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5390-523-00                                     | VOLUNTEER RECOGNITION        | 4,500.00                         | 3,500.00                               | 2,981.94                   | (503.75)                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 14.29%                      |
| 11-5390-550-00                                     | CAPITAL OUTLAY-EQUIPMENT     | 71,005.00                        | 16,565.00                              | 8,432.75                   | (200.91)                            | 93,272.00                             | -                               | -                               | -100.00%                    |
| 11-5390-699-00                                     | SENIOR GAMES/SILVER ARTS     | 5,500.00                         | 3,500.00                               | 7,564.41                   | (5,312.41)                          | 7,000.00                              | 7,000.00                        | 7,000.00                        | 100.00%                     |
| 11-5390-699-01                                     | CONTRACTED SERVICES          | 11,000.00                        | 7,000.00                               | 4,629.76                   | 1,975.24                            | 7,000.00                              | 7,000.00                        | 7,000.00                        | 0.00%                       |
| 11-5390-699-05                                     | VOLUNTEER INSURANCE          | 2,645.00                         | 2,641.00                               | 2,758.72                   | (117.72)                            | 2,641.00                              | 2,641.00                        | 2,641.00                        | 0.00%                       |
| 11-5390-699-10                                     | SENIOR CENTER OPERATIONS     | 14,400.00                        | 14,500.00                              | 13,799.35                  | 700.65                              | 14,500.00                             | 14,500.00                       | 14,500.00                       | 0.00%                       |
| 11-5390-699-11                                     | PROJECT CARE                 | 50,000.00                        | 50,000.00                              | 48,234.41                  | 1,370.76                            | 50,000.00                             | 50,000.00                       | 50,000.00                       | 0.00%                       |
| 11-5390-699-12                                     | CASHIERS CENTER OPERATIONS   | 25,000.00                        | 25,000.00                              | 14,259.96                  | 10,267.81                           | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-5390-699-14                                     | SENIOR CENTER-GENERAL PURPOS | 16,871.00                        | 17,000.00                              | 16,173.72                  | 4.20                                | 17,000.00                             | 17,000.00                       | 17,000.00                       | 0.00%                       |
| 11-5390-699-15                                     | SHIIP/SENIOR CARE            | 1,000.00                         | 1,000.00                               | 275.00                     | 725.00                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-5390-699-16                                     | COMMUNITY RESOURCE CONNECTIO | 500.00                           | 500.00                                 | 67.93                      | 432.07                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-5390-699-21                                     | CARES ACT GRANT              | 35,137.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-5390-699-22                                     | AGING GRANT                  | -                                | -                                      | 2,634.20                   | (3,060.92)                          | -                                     | -                               | -                               | -                           |
| <b>TOTAL DEPARTMENT ON AGING</b>                   |                              | <b>\$ 903,338.00</b>             | <b>\$ 872,362.11</b>                   | <b>\$ 695,639.98</b>       | <b>\$ 163,496.56</b>                | <b>\$ 982,492.52</b>                  | <b>\$ 889,832.28</b>            | <b>\$ 889,832.28</b>            | <b>2.00%</b>                |
| <b>EMERGENCY FOOD &amp; SHELTER</b>                |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5391-680-01                                     | SOCIAL SERVICES - FOOD       | 4,150.00                         | 4,150.00                               | 637.20                     | 3,512.80                            | 4,150.00                              | 4,150.00                        | 4,150.00                        | 0.00%                       |
| 11-5391-680-02                                     | SOCIAL SERVICES - SHELTER    | 7,721.00                         | 7,721.00                               | 7,762.09                   | (41.09)                             | 7,721.00                              | 7,721.00                        | 7,721.00                        | 0.00%                       |
| <b>TOTAL EMERGENCY FOOD &amp; SHELTER</b>          |                              | <b>\$ 11,871.00</b>              | <b>\$ 11,871.00</b>                    | <b>\$ 8,399.29</b>         | <b>\$ 3,471.71</b>                  | <b>\$ 11,871.00</b>                   | <b>\$ 11,871.00</b>             | <b>\$ 11,871.00</b>             | <b>0.00%</b>                |
| <b>CONGREGATE &amp; HOME DELIVERED MEALS</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5392-121-00                                     | SALARIES & WAGES             | 155,059.00                       | 149,403.00                             | 129,094.59                 | 20,308.41                           | 159,585.00                            | 159,585.00                      | 159,585.00                      | 6.82%                       |
| 11-5392-181-00                                     | SOCIAL SECURITY CONTRIBUTION | 9,614.00                         | 9,263.00                               | 7,994.13                   | 1,268.87                            | 9,894.27                              | 9,894.00                        | 9,894.00                        | 6.81%                       |
| 11-5392-182-00                                     | RETIREMENT EXPENSE           | 17,708.00                        | 17,062.00                              | 15,727.39                  | 1,334.61                            | 20,602.42                             | 20,602.00                       | 20,602.00                       | 20.75%                      |
| 11-5392-183-00                                     | HOSPITALIZATION INSURANCE    | 43,920.00                        | 53,070.00                              | 36,712.82                  | 16,357.18                           | 43,920.00                             | 43,920.00                       | 43,920.00                       | -17.24%                     |
| 11-5392-185-00                                     | UNEMPLOYMENT INSURANCE       | 780.00                           | 1,015.00                               | 874.12                     | 140.88                              | 888.00                                | 888.00                          | 888.00                          | -12.51%                     |
| 11-5392-186-00                                     | WORKMAN'S COMPENSATION       | 1,959.00                         | 2,020.00                               | 2,020.00                   | -                                   | 2,020.00                              | 2,041.00                        | 2,041.00                        | 1.04%                       |
| 11-5392-187-00                                     | MEDICARE TAX                 | 2,249.00                         | 2,167.00                               | 1,869.63                   | 297.37                              | 2,313.98                              | 2,314.00                        | 2,314.00                        | 6.78%                       |
| 11-5392-220-00                                     | FOOD & PROVISION SUPPLIES    | 5,000.00                         | 7,000.00                               | 4,339.57                   | 2,153.38                            | 7,000.00                              | 7,000.00                        | 7,000.00                        | 0.00%                       |
| 11-5392-220-01                                     | FOOD CONTRACTS               | 260,000.00                       | 270,000.00                             | 211,205.85                 | 58,794.15                           | 270,000.00                            | 270,000.00                      | 270,000.00                      | 0.00%                       |
| 11-5392-220-02                                     | FOOD CONTRACTS-LIQUID SUPP   | 4,000.00                         | 5,000.00                               | 5,049.00                   | (49.00)                             | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-5392-220-03                                     | ANIMAL MEALS                 | 300.00                           | 300.00                                 | 5,201.86                   | (5,096.26)                          | 300.00                                | 300.00                          | 300.00                          | 0.00%                       |
| 11-5392-250-00                                     | VEHICLE SUPPLIES             | 500.00                           | 500.00                                 | 91.92                      | 408.08                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-5392-311-00                                     | TRAVEL                       | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-5392-399-00                                     | TRAINING                     | 250.00                           | 500.00                                 | 125.00                     | 375.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-5392-399-01                                     | MEALS ON WHEELS              | -                                | -                                      | 1,750.00                   | (1,750.00)                          | -                                     | -                               | -                               | -                           |
| <b>TOTAL CONGREGATE &amp; HOME DELIVERED MEALS</b> |                              | <b>\$ 502,339.00</b>             | <b>\$ 518,300.00</b>                   | <b>\$ 422,055.88</b>       | <b>\$ 95,542.67</b>                 | <b>\$ 523,523.67</b>                  | <b>\$ 523,544.00</b>            | <b>\$ 523,544.00</b>            | <b>1.01%</b>                |
| <b>ADULT DAY CARE</b>                              |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5393-121-00                                     | SALARIES & WAGES             | 70,439.00                        | 76,873.00                              | 71,049.49                  | 5,823.51                            | 75,543.00                             | 75,543.00                       | 75,543.00                       | -1.73%                      |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                        | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5393-181-00                 | SOCIAL SECURITY CONTRIBUTION | 4,367.00                         | 4,767.00                               | 4,169.21                   | 597.79                              | 4,683.67                              | 4,684.00                        | 4,684.00                        | -1.74%                      |
| 11-5393-182-00                 | RETIREMENT EXPENSE           | 8,044.00                         | 8,779.00                               | 8,658.51                   | 120.49                              | 9,752.60                              | 9,753.00                        | 9,753.00                        | 11.09%                      |
| 11-5393-183-00                 | HOSPITALIZATION INSURANCE    | 14,640.00                        | 14,640.00                              | 13,007.15                  | 1,632.85                            | 14,640.00                             | 14,640.00                       | 14,640.00                       | 0.00%                       |
| 11-5393-185-00                 | UNEMPLOYMENT INSURANCE       | 520.00                           | 560.00                                 | 495.80                     | 64.20                               | 592.00                                | 592.00                          | 592.00                          | 5.71%                       |
| 11-5393-186-00                 | WORKMAN'S COMPENSATION       | 903.00                           | 930.00                                 | 930.00                     | -                                   | 930.00                                | 940.00                          | 940.00                          | 1.08%                       |
| 11-5393-187-00                 | MEDICARE TAX                 | 1,021.00                         | 1,115.00                               | 974.93                     | 140.07                              | 1,095.37                              | 1,095.00                        | 1,095.00                        | -1.79%                      |
| 11-5393-220-01                 | FOOD CONTRACTS               | 15,000.00                        | 15,000.00                              | 12,014.87                  | 2,985.13                            | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-5393-260-00                 | SUPPLIES & MATERIALS         | 7,500.00                         | 6,500.00                               | 6,353.67                   | 52.78                               | 6,500.00                              | 6,500.00                        | 6,500.00                        | 0.00%                       |
| 11-5393-699-00                 | CONTRACTED SERVICES          | 10,000.00                        | 9,000.00                               | 6,572.00                   | 2,428.00                            | 11,000.00                             | 10,000.00                       | 10,000.00                       | 11.11%                      |
| <b>TOTAL ADULT DAY CARE</b>    |                              | <b>\$ 132,434.00</b>             | <b>\$ 138,164.00</b>                   | <b>\$ 124,225.63</b>       | <b>\$ 13,844.82</b>                 | <b>\$ 139,736.64</b>                  | <b>\$ 138,747.00</b>            | <b>\$ 138,747.00</b>            | <b>0.42%</b>                |
| <b>SENIOR CENTER</b>           |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5394-260-00                 | SUPPLIES AND MATERIALS       | 2,500.00                         | 2,500.00                               | 1,267.30                   | 1,232.70                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-5394-393-01                 | ACTIVITY EXPENSE             | 4,500.00                         | 9,000.00                               | 5,726.28                   | 3,273.72                            | 9,000.00                              | 9,000.00                        | 9,000.00                        | 0.00%                       |
| 11-5394-399-02                 | SPECIAL EVENTS EXPENSES      | 2,000.00                         | 2,000.00                               | 310.91                     | 1,689.09                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-5394-399-07                 | FITNESS EXPENSE              | 9,500.00                         | 5,000.00                               | 6,792.74                   | (2,129.52)                          | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| <b>TOTAL SENIOR CENTER</b>     |                              | <b>\$ 18,500.00</b>              | <b>\$ 18,500.00</b>                    | <b>\$ 14,097.23</b>        | <b>\$ 4,065.99</b>                  | <b>\$ 18,500.00</b>                   | <b>\$ 18,500.00</b>             | <b>\$ 18,500.00</b>             | <b>0.00%</b>                |
| <b>VETERAN'S SERVICE</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5820-121-00                 | SALARIES & WAGES             | 89,960.00                        | 101,142.00                             | 71,444.06                  | 29,697.94                           | 89,274.00                             | 89,274.00                       | 89,274.00                       | -11.73%                     |
| 11-5820-181-00                 | SOCIAL SECURITY CONTRIBUTION | 5,499.00                         | 6,271.00                               | 4,238.72                   | 2,032.28                            | 5,535.00                              | 5,535.00                        | 5,535.00                        | -11.74%                     |
| 11-5820-182-00                 | RETIREMENT EXPENSE           | 10,305.00                        | 11,551.00                              | 8,712.98                   | 2,838.02                            | 11,526.00                             | 11,526.00                       | 11,526.00                       | -0.22%                      |
| 11-5820-183-00                 | HOSPITALIZATION INSURANCE    | 29,420.00                        | 29,280.00                              | 21,509.66                  | 7,770.34                            | 29,280.00                             | 29,280.00                       | 29,280.00                       | 0.00%                       |
| 11-5820-185-00                 | UNEMPLOYMENT INSURANCE       | 565.00                           | 560.00                                 | 432.30                     | 127.70                              | 592.00                                | 592.00                          | 592.00                          | 5.71%                       |
| 11-5820-186-00                 | WORKMAN'S COMPENSATION       | 249.00                           | 257.00                                 | 257.00                     | -                                   | 265.00                                | 265.00                          | 265.00                          | 3.11%                       |
| 11-5820-187-00                 | MEDICARE TAX                 | 1,286.00                         | 1,467.00                               | 991.19                     | 475.81                              | 1,295.00                              | 1,295.00                        | 1,295.00                        | -11.72%                     |
| 11-5820-189-00                 | VETERANS APPRECIATION DINNER | 5,000.00                         | 5,000.00                               | 4,939.52                   | 60.48                               | 6,000.00                              | 6,000.00                        | 6,000.00                        | 20.00%                      |
| 11-5820-260-00                 | OFFICE SUPPLIES AND MATERIAL | 4,100.00                         | 4,000.00                               | 4,069.77                   | (69.77)                             | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-5820-311-00                 | TRAVEL                       | 2,040.00                         | 4,000.00                               | 2,159.99                   | 1,840.01                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-5820-311-01                 | VETERAN'S TRAVEL             | 1,200.00                         | 1,200.00                               | 160.00                     | 1,040.00                            | 1,200.00                              | 1,200.00                        | 1,200.00                        | 0.00%                       |
| 11-5820-325-00                 | POSTAGE                      | 500.00                           | 500.00                                 | 327.37                     | 172.63                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-5820-371-00                 | MARKETING-ADVERTISING        | 2,000.00                         | 2,000.00                               | 1,535.50                   | 464.50                              | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-5820-454-00                 | INSURANCE-PROFESSIONAL LIABI | 350.00                           | 350.00                                 | 350.00                     | -                                   | 350.00                                | 350.00                          | 350.00                          | 0.00%                       |
| 11-5820-491-00                 | DUES & SUBSCRIPTIONS         | 500.00                           | 500.00                                 | 142.50                     | 357.50                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-5820-510-00                 | CAPITAL OUTLAY-EQUIPMENT     | -                                | -                                      | -                          | -                                   | 5,195.53                              | -                               | -                               | -                           |
| 11-5820-699-00                 | DISABLED AMERICAN VETERANS   | 1,955.00                         | 1,000.00                               | 1,428.97                   | (428.97)                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-5820-699-02                 | AT RISK VETERANS FUND        | 4,775.00                         | 4,000.00                               | 3,027.24                   | 846.76                              | 4,000.00                              | 4,000.00                        | 5,000.00                        | 25.00%                      |
| <b>TOTAL VETERAN'S SERVICE</b> |                              | <b>\$ 159,704.00</b>             | <b>\$ 173,078.00</b>                   | <b>\$ 125,726.77</b>       | <b>\$ 47,225.23</b>                 | <b>\$ 166,512.53</b>                  | <b>\$ 161,317.00</b>            | <b>\$ 162,317.00</b>            | <b>-6.22%</b>               |
| <b>YOUTH SERVICES</b>          |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                              | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--------------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5830-490-04                       | NON-SECURE DETENTION         | 2,500.00                         | 2,500.00                               | -                          | 2,500.00                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-5830-490-05                       | JUVENILE CRIME PREVENTION    | 171,827.00                       | 153,969.00                             | 127,546.30                 | 26,422.70                           | 153,969.00                            | 153,969.00                      | 153,969.00                      | 0.00%                       |
| 11-5830-490-10                       | JUVENILE DETENTION SUBSIDY   | 15,000.00                        | 15,000.00                              | 6,750.00                   | 8,250.00                            | 15,000.00                             | 17,500.00                       | 17,500.00                       | 16.67%                      |
| 11-5830-490-21                       | HIGHLANDS COM CHILD DEV CENT | 2,000.00                         | 2,000.00                               | -                          | 2,000.00                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-5830-490-23                       | CHRISTMAS CONNECTION         | 5,000.00                         | 5,000.00                               | 5,000.00                   | -                                   | 5,000.00                              | 5,000.00                        | 10,000.00                       | 100.00%                     |
| 11-5830-490-24                       | YOUTH SUMMER WORK PROGRAM    | 5,000.00                         | 5,000.00                               | -                          | 5,000.00                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 100.00%                     |
| <b>TOTAL YOUTH SERVICES</b>          |                              | <b>\$ 201,327.00</b>             | <b>\$ 183,469.00</b>                   | <b>\$ 139,296.30</b>       | <b>\$ 44,172.70</b>                 | <b>\$ 188,469.00</b>                  | <b>\$ 190,969.00</b>            | <b>\$ 195,969.00</b>            | <b>6.81%</b>                |
| <b>SENIOR CITIZEN SERVICES</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5840-699-02                       | STATE OF FRANKLIN            | 5,000.00                         | 5,000.00                               | 5,000.00                   | -                                   | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 11-5840-699-03                       | MTN PROJECTS-FOSTER GRANPARE | 3,116.00                         | 2,866.00                               | 2,866.00                   | -                                   | 2,846.00                              | 2,846.00                        | -                               | -100.00%                    |
| 11-5840-699-05                       | SMOKY MTN SENIOR GAMES       | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-5840-699-06                       | MTN PROJECTS SENIOR COMPANIO | 3,808.00                         | 3,502.00                               | 3,502.00                   | -                                   | 3,502.00                              | 3,502.00                        | -                               | -100.00%                    |
| 11-5840-699-07                       | MTN PROJECTS SENIOR VOL CENT | 2,500.00                         | 2,500.00                               | 2,500.00                   | -                                   | 2,500.00                              | 2,500.00                        | -                               | -100.00%                    |
| 11-5840-699-08                       | MTN PROJECTS-GED PROGRAM     | 4,769.00                         | 4,769.00                               | -                          | 4,769.00                            | 4,769.00                              | 4,769.00                        | -                               | -100.00%                    |
| 11-5840-699-09                       | CIRCLES OF HOPE              | 20,000.00                        | 20,000.00                              | 20,000.00                  | -                                   | 25,000.00                             | 20,000.00                       | 20,000.00                       | 0.00%                       |
| 11-5840-699-11                       | MTN PROJECTS-CIRCLE OF HOPE- | 15,000.00                        | 1,000.00                               | 1,000.00                   | -                                   | -                                     | -                               | -                               | -100.00%                    |
| <b>TOTAL SENIOR CITIZEN SERVICES</b> |                              | <b>\$ 55,193.00</b>              | <b>\$ 40,637.00</b>                    | <b>\$ 34,868.00</b>        | <b>\$ 5,769.00</b>                  | <b>\$ 44,617.00</b>                   | <b>\$ 39,617.00</b>             | <b>\$ 26,000.00</b>             | <b>-36.02%</b>              |
| <b>OTHER HUMAN SERVICES</b>          |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5850-699-02                       | R.E.A.C.H OF MACON COUNTY    | 20,000.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-5850-699-04                       | CENTER FOR DOMESTIC PEACE    | 30,000.00                        | 50,000.00                              | 50,000.00                  | -                                   | 50,000.00                             | 50,000.00                       | 50,000.00                       | 0.00%                       |
| 11-5850-699-14                       | AWAKE-CHILD ADVOCACY CENTER  | 20,274.00                        | 20,274.00                              | 25,342.50                  | (5,068.50)                          | 20,274.00                             | 20,274.00                       | 20,274.00                       | 0.00%                       |
| 11-5850-699-15                       | MOUNTAIN MEDIATION SERVICE   | 4,000.00                         | 4,000.00                               | -                          | 4,000.00                            | -                                     | -                               | -                               | -100.00%                    |
| 11-5850-699-19                       | COMMUNITY TABLE              | 15,000.00                        | 10,000.00                              | 10,000.00                  | -                                   | 20,000.00                             | 20,000.00                       | 20,000.00                       | 100.00%                     |
| 11-5850-699-24                       | WESTBRIDGE VOCATIONAL, INC(F | 35,000.00                        | 35,000.00                              | 35,000.00                  | -                                   | 35,000.00                             | 35,000.00                       | 35,000.00                       | 0.00%                       |
| 11-5850-699-25                       | HABITAT FOR HUMANITY MACON-J | 15,000.00                        | 15,000.00                              | 15,000.00                  | -                                   | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-5850-699-26                       | 211 NON EMG INFORMATION SYST | 2,880.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-5850-699-29                       | UNITED CHRISTIAN MINISTRIES  | 10,000.00                        | 10,000.00                              | 10,000.00                  | -                                   | 10,000.00                             | 10,000.00                       | 15,000.00                       | 50.00%                      |
| 11-5850-699-32                       | JACKSON CO HOMELESS PROGRAM  | 153,841.00                       | 165,225.00                             | 165,225.00                 | -                                   | 173,458.00                            | 165,225.00                      | 165,225.00                      | 0.00%                       |
| 11-5850-699-33                       | NURSE FAMILY PARTNERSHIP     | 25,000.00                        | 25,000.00                              | 25,000.00                  | -                                   | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-5850-699-34                       | MTN PROJECTS-JNIN            | 5,000.00                         | 5,000.00                               | 5,000.00                   | -                                   | 5,000.00                              | 5,000.00                        | -                               | -100.00%                    |
| 11-5850-699-37                       | FARMERS MARKET               | 15,000.00                        | 10,000.00                              | 10,000.00                  | -                                   | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-5850-699-38                       | MOUNTAIN PROJECTS-HOUSING PR | 30,000.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-5850-699-39                       | ROLLING START NC             | -                                | 5,000.00                               | 5,000.00                   | -                                   | 5,000.00                              | 5,000.00                        | 8,000.00                        | 60.00%                      |
| <b>TOTAL OTHER HUMAN SERVICES</b>    |                              | <b>\$ 380,995.00</b>             | <b>\$ 354,499.00</b>                   | <b>\$ 355,567.50</b>       | <b>\$ (1,068.50)</b>                | <b>\$ 368,732.00</b>                  | <b>\$ 360,499.00</b>            | <b>\$ 363,499.00</b>            | <b>2.54%</b>                |
| <b>PUBLIC SCHOOL-CURRENT EXPENSE</b> |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5911-000-00                       | CURRENT OPERATIONS           | 7,024,965.00                     | 7,623,602.63                           | 7,014,416.75               | 609,185.88                          | 7,941,446.00                          | 7,928,547.00                    | 7,928,547.00                    | 4.00%                       |
| 11-5911-000-01                       | CURRENT OPERATIONS-PILT      | 141,928.00                       | 141,928.00                             | 141,928.00                 | -                                   | 141,928.00                            | 147,605.00                      | 147,605.00                      | 4.00%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account   | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-5911-000-07                                    | CURRENT OPERATIONS-LIGHTS    | -                                | -                                      | 714.60                     | (714.60)                            | -                                     | -                               | -                               |                             |
| 11-5911-000-09                                    | SUPPLEMENT                   | 830,458.00                       | 847,067.00                             | 776,478.11                 | 70,588.89                           | 872,479.00                            | 880,950.00                      | 880,950.00                      | 4.00%                       |
| 11-5911-000-13                                    | COUNSELORS                   | 434,117.00                       | 442,799.00                             | 405,899.12                 | 36,899.88                           | 456,083.00                            | 460,511.00                      | 460,511.00                      | 4.00%                       |
| <b>TOTAL PUBLIC SCHOOL-CURRENT EXEPNSE</b>        |                              | <b>\$ 8,431,468.00</b>           | <b>\$ 9,055,396.63</b>                 | <b>\$ 8,339,436.58</b>     | <b>\$ 715,960.05</b>                | <b>\$ 9,411,936.00</b>                | <b>\$ 9,417,613.00</b>          | <b>\$ 9,417,613.00</b>          | <b>4.00%</b>                |
| <b>PUBLIC SCHOOL-CAPITAL OUTLAY</b>               |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5912-000-00                                    | CAPITAL OUTLAY               | 235,000.00                       | 335,000.00                             | 335,000.00                 | -                                   | 335,000.00                            | 335,000.00                      | 335,000.00                      | 0.00%                       |
| 11-5912-000-01                                    | CAPITAL OUTLAY-TECHNOLOGY    | 400,000.00                       | 400,000.00                             | 400,000.00                 | -                                   | 400,000.00                            | 400,000.00                      | 400,000.00                      | 0.00%                       |
| 11-5912-000-03                                    | CAPITAL OUTLAY-ONE TO ONE    | 320,700.00                       | 320,700.00                             | 358,948.50                 | (38,248.50)                         | 320,700.00                            | 320,700.00                      | 320,700.00                      | 0.00%                       |
| 11-5912-000-04                                    | CAPITAL OUTLAY-PREVENTIVE    | 375,000.00                       | 375,000.00                             | 375,000.00                 | -                                   | 375,000.00                            | 375,000.00                      | 375,000.00                      | 0.00%                       |
| 11-5912-000-05                                    | CAPITAL OUTLAY-SECURITY      | 25,000.00                        | 25,000.00                              | 25,000.00                  | -                                   | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-5912-000-06                                    | CAPITAL OUTLAY-DOGWOOD MATCH | 130,000.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 11-5912-000-07                                    | CAPITAL OUTLAY-MASTERPLAN    | -                                | -                                      | -                          | -                                   | -                                     | 130,000.00                      | 130,000.00                      |                             |
| <b>TOTAL PUBLIC SCHOOL-CAPITAL OUTLAY</b>         |                              | <b>\$ 1,485,700.00</b>           | <b>\$ 1,455,700.00</b>                 | <b>\$ 1,493,948.50</b>     | <b>\$ (38,248.50)</b>               | <b>\$ 1,455,700.00</b>                | <b>\$ 1,585,700.00</b>          | <b>\$ 1,585,700.00</b>          | <b>8.93%</b>                |
| <b>COMMUNITY COLLEGE-CURRENT OPERATIONS</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5921-000-00                                    | CURRENT OPERATIONS           | 2,401,296.00                     | 2,534,382.00                           | 2,323,183.50               | 211,198.50                          | 2,822,847.00                          | 2,635,757.00                    | 2,635,757.00                    | 4.00%                       |
| <b>TOTAL COMMUNITY COLLEGE-CURRENT OPERATIONS</b> |                              | <b>\$ 2,401,296.00</b>           | <b>\$ 2,534,382.00</b>                 | <b>\$ 2,323,183.50</b>     | <b>\$ 211,198.50</b>                | <b>\$ 2,822,847.00</b>                | <b>\$ 2,635,757.00</b>          | <b>\$ 2,635,757.00</b>          | <b>4.00%</b>                |
| <b>COMMUNITY COLLEGE-CAPITAL OUTLAY</b>           |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-5922-000-00                                    | CAPITAL OUTLAY               | 107,499.00                       | 135,458.00                             | 124,169.86                 | 11,288.14                           | 820,600.00                            | 154,850.00                      | 154,850.00                      | 14.32%                      |
| 11-5922-000-05                                    | CAPITAL OUTLAY-FAC RENOVATIO | 426,250.59                       | 137,855.00                             | -                          | 137,855.00                          | -                                     | -                               | -                               | -100.00%                    |
| 11-5922-000-06                                    | CAPITAL OUTLAY-FIRING RANGE  | 21,933.25                        | 75,000.00                              | -                          | 75,000.00                           | -                                     | -                               | -                               | -100.00%                    |
| 11-5922-000-07                                    | CAPITAL OUTLAY-INCIDENTAL    | 48,224.00                        | 50,000.00                              | 45,833.34                  | 4,166.66                            | 50,000.00                             | 50,000.00                       | 50,000.00                       | 0.00%                       |
| <b>TOTAL COMMUNITY COLLEGE-CAPITAL OUTALY</b>     |                              | <b>\$ 603,906.84</b>             | <b>\$ 398,313.00</b>                   | <b>\$ 170,003.20</b>       | <b>\$ 228,309.80</b>                | <b>\$ 870,600.00</b>                  | <b>\$ 204,850.00</b>            | <b>\$ 204,850.00</b>            | <b>-48.57%</b>              |
| <b>LIBRARIES</b>                                  |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-6110-331-00                                    | UTILITIES                    | 44,000.00                        | 44,000.00                              | 33,818.86                  | 3,606.77                            | 44,000.00                             | 44,000.00                       | 44,000.00                       | 0.00%                       |
| 11-6110-351-00                                    | REPAIRS & MAINT BUILDINGS    | 15,000.00                        | 15,000.00                              | 63,535.00                  | (48,535.00)                         | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 11-6110-451-00                                    | PROPERTY & LIABILITY INSURAN | 10,000.00                        | 10,000.00                              | -                          | 10,000.00                           | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-6110-699-00                                    | FONTANA REGIONAL LIBRARY     | 1,201,566.00                     | 1,290,482.00                           | 1,182,941.87               | 107,540.13                          | 1,415,583.00                          | 1,342,101.00                    | 1,342,101.00                    | 4.00%                       |
| 11-6111-331-00                                    | UTILITIES                    | 20,000.00                        | 20,000.00                              | 10,923.94                  | 9,076.06                            | 20,000.00                             | 20,000.00                       | 20,000.00                       | 0.00%                       |
| 11-6111-351-00                                    | REPAIRS & MAINT BUILDINGS    | 7,000.00                         | 7,000.00                               | 1,785.00                   | 5,215.00                            | 7,000.00                              | 7,000.00                        | 7,000.00                        | 0.00%                       |
| 11-6111-451-00                                    | INSURANCE                    | 5,000.00                         | 5,000.00                               | 5,000.00                   | -                                   | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| <b>TOTAL LIBRARIES</b>                            |                              | <b>\$ 1,302,566.00</b>           | <b>\$ 1,391,482.00</b>                 | <b>\$ 1,298,004.67</b>     | <b>\$ 86,902.96</b>                 | <b>\$ 1,516,583.00</b>                | <b>\$ 1,443,101.00</b>          | <b>\$ 1,443,101.00</b>          | <b>3.71%</b>                |
| <b>RECREATION</b>                                 |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-6120-121-00                                    | SALARIES & WAGES             | 505,182.00                       | 562,183.00                             | 463,374.52                 | 98,808.48                           | 598,110.00                            | 598,110.00                      | 598,110.00                      | 6.39%                       |
| 11-6120-121-02                                    | SALARIES & WAGES-OVERTIME    | -                                | -                                      | 60.75                      | (60.75)                             | -                                     | -                               | -                               |                             |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                 | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|-------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-6120-126-00          | PART-TIME SALARIES/SEASONAL  | 79,060.00                        | 85,000.00                              | 54,447.82                  | 30,552.18                           | 91,600.00                             | 91,600.00                       | 91,600.00                       | 7.76%                       |
| 11-6120-181-00          | SOCIAL SECURITY CONTRIBUTION | 32,881.00                        | 40,126.00                              | 29,585.29                  | 10,540.71                           | 42,353.00                             | 42,353.00                       | 42,353.00                       | 5.55%                       |
| 11-6120-182-00          | RETIREMENT EXPENSE           | 59,668.00                        | 64,201.00                              | 59,105.63                  | 5,095.37                            | 77,216.00                             | 77,216.00                       | 77,216.00                       | 20.27%                      |
| 11-6120-183-00          | HOSPITALIZATION INSURANCE    | 175,450.00                       | 166,896.00                             | 143,883.02                 | 23,012.98                           | 175,680.00                            | 175,680.00                      | 175,680.00                      | 5.26%                       |
| 11-6120-183-01          | RETIREE INSURANCE            | 34,922.00                        | 49,703.51                              | 49,703.51                  | -                                   | 49,704.00                             | 50,191.44                       | 50,191.44                       | 0.98%                       |
| 11-6120-185-00          | UNEMPLOYMENT INSURANCE       | 3,800.00                         | 3,192.00                               | 3,082.61                   | 109.39                              | 3,552.00                              | 3,552.00                        | 3,552.00                        | 11.28%                      |
| 11-6120-186-00          | WORKMAN'S COMPENSATION       | 12,993.00                        | 13,400.00                              | 13,400.00                  | -                                   | 13,802.00                             | 13,802.00                       | 13,802.00                       | 3.00%                       |
| 11-6120-187-00          | MEDICARE TAX                 | 8,860.00                         | 9,385.00                               | 6,919.01                   | 2,465.99                            | 9,905.00                              | 9,905.00                        | 9,905.00                        | 5.54%                       |
| 11-6120-213-00          | UNIFORMS                     | 500.00                           | 500.00                                 | -                          | -                                   | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-6120-250-00          | VEHICLE SUPPLIES             | 11,850.00                        | 9,000.00                               | 13,898.45                  | (4,898.45)                          | 9,500.00                              | 9,500.00                        | 9,500.00                        | 5.56%                       |
| 11-6120-260-00          | OFFICE SUPPLIES AND MATERIAL | 65,500.00                        | 60,000.00                              | 60,784.55                  | (3,128.66)                          | 63,000.00                             | 63,000.00                       | 63,000.00                       | 5.00%                       |
| 11-6120-260-01          | CONCESSION-SUPPLIES          | 11,500.00                        | 4,500.00                               | 4,914.85                   | (414.85)                            | 5,500.00                              | 5,500.00                        | 5,500.00                        | 22.22%                      |
| 11-6120-299-00          | DONATIONS                    | 1,500.00                         | 1,500.00                               | 430.54                     | 1,069.46                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-6120-311-00          | TRAVEL                       | 2,500.00                         | 2,500.00                               | 1,395.32                   | 1,104.68                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | -20.00%                     |
| 11-6120-321-00          | TELEPHONE                    | 4,000.00                         | 3,000.00                               | 1,582.79                   | 1,417.21                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | -16.67%                     |
| 11-6120-325-00          | POSTAGE                      | 500.00                           | 500.00                                 | 158.91                     | 341.09                              | 250.00                                | 250.00                          | 250.00                          | -50.00%                     |
| 11-6120-331-00          | UTILITIES                    | 7,000.00                         | 7,000.00                               | 7,695.10                   | (695.10)                            | 7,000.00                              | 8,000.00                        | 8,000.00                        | 14.29%                      |
| 11-6120-341-00          | PRINTING                     | 13,000.00                        | 12,000.00                              | 9,081.00                   | 2,919.00                            | 12,000.00                             | 12,000.00                       | 12,000.00                       | 0.00%                       |
| 11-6120-353-00          | VEHICLE MAINTENANCE          | 8,000.00                         | 5,500.00                               | 5,754.56                   | (254.56)                            | 5,000.00                              | 6,000.00                        | 6,000.00                        | 9.09%                       |
| 11-6120-359-00          | FACILITY MAINTENANCE         | 55,285.00                        | 64,595.00                              | 57,179.80                  | (3,756.10)                          | 69,950.00                             | 69,950.00                       | 69,950.00                       | 8.29%                       |
| 11-6120-393-00          | CONTRACTED SERVICES          | 69,100.00                        | 66,000.00                              | 67,050.59                  | (1,050.59)                          | 68,000.00                             | 68,000.00                       | 68,000.00                       | 3.03%                       |
| 11-6120-393-01          | CONTRACTED SERVICES-CONCESSI | 2,500.00                         | 2,500.00                               | -                          | 2,500.00                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-6120-393-02          | CONTRACTED SERVICES-FACILITI | 42,600.00                        | 48,250.00                              | 29,171.31                  | 16,776.84                           | 54,000.00                             | 52,000.00                       | 52,000.00                       | 7.77%                       |
| 11-6120-393-04          | ENVIRONMENTAL PROGRAMS       | 8,000.00                         | 8,000.00                               | 7,272.56                   | 727.44                              | 8,000.00                              | 8,000.00                        | 8,000.00                        | 0.00%                       |
| 11-6120-412-00          | SPECIAL EVENTS               | 8,500.00                         | 8,500.00                               | 6,990.50                   | 1,509.50                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 17.65%                      |
| 11-6120-452-00          | INSURANCE-VEHICLE            | 2,500.00                         | 2,500.00                               | 2,500.00                   | -                                   | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 11-6120-454-00          | INSURANCE-PROFESSIONAL LIABI | 1,250.00                         | 1,250.00                               | 1,250.00                   | -                                   | 1,250.00                              | 1,250.00                        | 1,250.00                        | 0.00%                       |
| 11-6120-490-01          | ANDREWS PARK                 | 25,000.00                        | 27,000.00                              | 20,737.89                  | 6,262.11                            | 29,000.00                             | 29,000.00                       | 29,000.00                       | 7.41%                       |
| 11-6120-491-00          | DUES AND SUBSCRIPTIONS       | 2,000.00                         | 2,000.00                               | 1,689.99                   | 310.01                              | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-6120-495-00          | MISCELLANEOUS EXPENSE        | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-6120-495-01          | SPECIAL PROJECTS/REIMB. EXPE | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-6120-540-00          | CAPITAL OUTLAY-MOTOR VEHICLE | 24,286.19                        | -                                      | -                          | -                                   | 56,000.00                             | -                               | -                               | -                           |
| 11-6120-550-00          | CAPITAL OUTLAY               | 76,708.00                        | 108,141.00                             | 107,890.80                 | (19,625.22)                         | 211,250.00                            | -                               | -                               | -100.00%                    |
| <b>TOTAL RECREATION</b> |                              | \$ 1,357,395.19                  | \$ 1,439,822.51                        | \$ 1,230,991.67            | \$ 172,638.16                       | \$ 1,686,122.00                       | \$ 1,419,359.44                 | \$ 1,419,359.44                 | -1.42%                      |
| <b>SWIMMING POOL</b>    |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-6121-121-00          | SALARIES & WAGES             | 25,600.00                        | 50,000.00                              | 26,636.03                  | 23,363.97                           | 50,000.00                             | 50,000.00                       | 50,000.00                       | 0.00%                       |
| 11-6121-121-02          | SALARIES & WAGES-OVERTIME    | 1,600.00                         | 2,500.00                               | 4,332.02                   | (1,832.02)                          | 5,000.00                              | 5,000.00                        | 5,000.00                        | 100.00%                     |
| 11-6121-181-00          | SOCIAL SECURITY CONTRIBUTION | 2,480.00                         | 3,255.00                               | 1,920.03                   | 1,334.97                            | 3,410.00                              | 3,410.00                        | 3,410.00                        | 4.76%                       |
| 11-6121-185-00          | UNEMPLOYMENT INSURANCE       | 400.00                           | 500.00                                 | 268.89                     | 231.11                              | 550.00                                | 550.00                          | 550.00                          | 10.00%                      |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                        | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining Budget<br>FY 2022-2023 | Department Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec Above<br>FY 2023 |
|--------------------------------|------------------------------|----------------------------------|-------------------------------------|----------------------------|----------------------------------|------------------------------------|---------------------------------|---------------------------------|--------------------------|
| 11-6121-186-00                 | WORKMAN'S COMPENSATION       | 682.00                           | 705.00                              | 705.00                     | -                                | 726.00                             | 726.00                          | 726.00                          | 2.98%                    |
| 11-6121-187-00                 | MEDICARE TAX                 | 580.00                           | 762.00                              | 449.05                     | 312.95                           | 798.00                             | 798.00                          | 798.00                          | 4.72%                    |
| 11-6121-260-00                 | OFFICE SUPPLIES AND MATERIAL | 8,000.00                         | 8,000.00                            | 9,498.44                   | (1,498.44)                       | 12,000.00                          | 11,000.00                       | 11,000.00                       | 37.50%                   |
| 11-6121-270-00                 | CONCESSION SUPPLIES          | 8,000.00                         | 8,000.00                            | 3,350.72                   | 4,649.28                         | 8,000.00                           | 8,000.00                        | 8,000.00                        | 0.00%                    |
| 11-6121-321-00                 | TELEPHONE                    | 2,000.00                         | 2,200.00                            | 2,458.93                   | (258.93)                         | 2,200.00                           | 2,200.00                        | 2,200.00                        | 0.00%                    |
| 11-6121-331-00                 | WATER                        | 7,100.00                         | 6,000.00                            | 5,925.26                   | 74.74                            | 7,000.00                           | 7,000.00                        | 7,000.00                        | 16.67%                   |
| 11-6121-393-00                 | CONTRACTED SERVICES          | 12,200.00                        | 6,000.00                            | 8,202.41                   | (2,202.41)                       | 10,000.00                          | 10,000.00                       | 10,000.00                       | 66.67%                   |
| 11-6121-550-00                 | CAPITAL OUTLAY-EQUIPMENT     | 3,199.00                         | -                                   | 3,907.00                   | (3,907.00)                       | 36,600.00                          | -                               | -                               |                          |
| 11-6121-550-01                 | CAPITAL OUTLAY-IMPROVEMENT   | -                                | 99,500.00                           | -                          | 99,500.00                        | 46,000.00                          | 46,000.00                       | 46,000.00                       | -53.77%                  |
| <b>TOTAL SWIMMING POOL</b>     |                              | <b>\$ 71,841.00</b>              | <b>\$ 187,422.00</b>                | <b>\$ 67,653.78</b>        | <b>\$ 119,768.22</b>             | <b>\$ 182,284.00</b>               | <b>\$ 144,684.00</b>            | <b>\$ 144,684.00</b>            | <b>-22.80%</b>           |
| <b>RECREATION CENTER</b>       |                              |                                  |                                     |                            |                                  |                                    |                                 |                                 |                          |
| 11-6122-121-00                 | SALARIES & WAGES             | 53,355.00                        | 59,744.00                           | 50,924.63                  | 8,819.37                         | 62,425.00                          | 62,425.00                       | 62,425.00                       | 4.49%                    |
| 11-6122-121-01                 | PART-TIME SALARIES & WAGES   | 45,000.00                        | 60,000.00                           | 40,588.75                  | 19,411.25                        | 70,000.00                          | 67,500.00                       | 67,500.00                       | 12.50%                   |
| 11-6122-181-00                 | SOCIAL SECURITY CONTRIBUTION | 5,989.00                         | 7,425.00                            | 5,660.58                   | 1,764.42                         | 7,590.00                           | 7,590.00                        | 7,590.00                        | 2.22%                    |
| 11-6122-182-00                 | RETIREMENT EXPENSE           | 6,113.00                         | 6,823.00                            | 6,207.37                   | 615.63                           | 8,060.00                           | 8,060.00                        | 8,060.00                        | 18.13%                   |
| 11-6122-183-00                 | HOSPITALIZATION INSURANCE    | 14,710.00                        | 14,640.00                           | 12,444.07                  | 2,195.93                         | 14,640.00                          | 14,640.00                       | 14,640.00                       | 0.00%                    |
| 11-6122-185-00                 | UNEMPLOYMENT INSURANCE       | 720.00                           | 560.00                              | 632.63                     | (72.63)                          | 296.00                             | 296.00                          | 296.00                          | -47.14%                  |
| 11-6122-186-00                 | WORKMAN'S COMPENSATION       | 2,184.00                         | 2,250.00                            | 2,250.00                   | -                                | 2,318.00                           | 2,318.00                        | 2,318.00                        | 3.02%                    |
| 11-6122-187-00                 | MEDICARE TAX                 | 1,401.00                         | 1,737.00                            | 1,323.90                   | 413.10                           | 1,775.00                           | 1,775.00                        | 1,775.00                        | 2.19%                    |
| 11-6122-260-00                 | OFFICE SUPPLIES AND MATERIAL | 18,322.00                        | 25,000.00                           | 20,185.28                  | 3,815.92                         | 27,000.00                          | 27,000.00                       | 27,000.00                       | 8.00%                    |
| 11-6122-321-00                 | TELEPHONE                    | 6,400.00                         | 6,000.00                            | 5,243.79                   | 756.21                           | 6,000.00                           | 6,000.00                        | 6,000.00                        | 0.00%                    |
| 11-6122-331-00                 | UTILITIES                    | 38,154.00                        | 40,000.00                           | 33,454.04                  | 6,545.96                         | 40,000.00                          | 40,000.00                       | 40,000.00                       | 0.00%                    |
| 11-6122-341-00                 | PRINTING                     | 500.00                           | 500.00                              | -                          | -                                | 500.00                             | 500.00                          | 500.00                          | 0.00%                    |
| 11-6122-351-00                 | REPAIRS & MAINTENANCE BUILDI | 5,525.00                         | 6,500.00                            | 4,386.66                   | 2,113.34                         | 6,500.00                           | 6,500.00                        | 6,500.00                        | 0.00%                    |
| 11-6122-393-00                 | CONTRACTED SERVICES          | 72,500.00                        | 72,500.00                           | 52,600.44                  | 19,360.28                        | 75,000.00                          | 75,000.00                       | 75,000.00                       | 3.45%                    |
| 11-6122-393-02                 | PERSONAL TRAINER PROGRAM     | 24,000.00                        | 24,000.00                           | 22,665.50                  | 1,334.50                         | 24,000.00                          | 24,000.00                       | 24,000.00                       | 0.00%                    |
| 11-6122-412-00                 | EQUIPMENT LEASE              | 45,020.00                        | 55,607.00                           | 27,758.66                  | 27,848.34                        | 46,785.00                          | 46,785.00                       | 46,785.00                       | -15.86%                  |
| 11-6122-550-00                 | CAPITAL OUTLAY-EQUIPMENT     | 9,919.00                         | 5,245.00                            | 1,650.00                   | (367.15)                         | 29,050.00                          | -                               | -                               | -100.00%                 |
| <b>TOTAL RECREATION CENTER</b> |                              | <b>\$ 349,812.00</b>             | <b>\$ 388,531.00</b>                | <b>\$ 287,976.30</b>       | <b>\$ 94,554.47</b>              | <b>\$ 421,939.00</b>               | <b>\$ 390,389.00</b>            | <b>\$ 390,389.00</b>            | <b>0.48%</b>             |
| <b>CASHIERS RECREATION</b>     |                              |                                  |                                     |                            |                                  |                                    |                                 |                                 |                          |
| 11-6123-121-00                 | SALARIES & WAGES             | 181,757.00                       | 206,455.00                          | 162,939.46                 | 43,515.54                        | 206,752.00                         | 206,752.00                      | 206,752.00                      | 0.14%                    |
| 11-6123-121-01                 | PART-TIME SALARIES & WAGES   | 28,000.00                        | 28,000.00                           | 10,346.00                  | 17,654.00                        | 28,000.00                          | 28,000.00                       | 28,000.00                       | 0.00%                    |
| 11-6123-121-02                 | SALARIES & WAGES-OVERTIME    | 100.00                           | -                                   | 63.38                      | (63.38)                          | -                                  | -                               | -                               |                          |
| 11-6123-181-00                 | SOCIAL SECURITY CONTRIBUTION | 13,403.00                        | 14,537.00                           | 10,108.29                  | 4,428.71                         | 14,554.62                          | 14,555.00                       | 14,555.00                       | 0.12%                    |
| 11-6123-182-00                 | RETIREMENT EXPENSE           | 24,707.00                        | 23,578.00                           | 19,864.61                  | 3,713.39                         | 26,691.68                          | 26,692.00                       | 26,692.00                       | 13.21%                   |
| 11-6123-183-00                 | HOSPITALIZATION INSURANCE    | 58,560.00                        | 58,560.00                           | 44,708.55                  | 13,851.45                        | 58,560.00                          | 58,560.00                       | 58,560.00                       | 0.00%                    |
| 11-6123-185-00                 | UNEMPLOYMENT INSURANCE       | 1,070.00                         | 1,120.00                            | 983.89                     | 136.11                           | 1,184.00                           | 1,184.00                        | 1,184.00                        | 5.71%                    |
| 11-6123-186-00                 | WORKMAN'S COMPENSATION       | 4,253.00                         | 4,380.00                            | 4,380.00                   | -                                | 4,510.00                           | 4,510.00                        | 4,510.00                        | 2.97%                    |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                             | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|-------------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-6123-187-00                      | MEDICARE TAX                 | 3,134.00                         | 3,400.00                               | 2,363.82                   | 1,036.18                            | 3,403.90                              | 3,404.00                        | 3,404.00                        | 0.12%                       |
| 11-6123-250-00                      | VEHICLE SUPPLIES             | 4,000.00                         | 4,000.00                               | 1,919.65                   | 2,080.35                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 11-6123-260-00                      | OFFICE SUPPLIES AND MATERIAL | 12,500.00                        | 16,500.00                              | 13,309.74                  | 3,147.22                            | 16,500.00                             | 16,500.00                       | 16,500.00                       | 0.00%                       |
| 11-6123-270-00                      | CONCESSION SUPPLIES          | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-6123-311-00                      | TRAVEL                       | 1,500.00                         | 1,500.00                               | 677.32                     | 822.68                              | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 11-6123-321-00                      | TELEPHONE                    | 3,500.00                         | 3,500.00                               | 1,853.87                   | 1,646.13                            | 3,500.00                              | 3,500.00                        | 3,500.00                        | 0.00%                       |
| 11-6123-325-00                      | POSTAGE                      | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-6123-341-00                      | PRINTING                     | 2,550.00                         | 2,000.00                               | 2,457.80                   | (457.80)                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 11-6123-353-00                      | VEHICLE MAINTENANCE          | 990.00                           | 1,000.00                               | -                          | 1,000.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-6123-359-00                      | FACILITY MAINTENANCE         | 25,000.00                        | 25,425.00                              | 6,293.37                   | 14,128.88                           | 25,545.00                             | 25,545.00                       | 25,545.00                       | 0.47%                       |
| 11-6123-393-00                      | CONTRACTED SERVICES          | 23,000.00                        | 23,000.00                              | 11,089.68                  | 11,910.32                           | 23,000.00                             | 23,000.00                       | 23,000.00                       | 0.00%                       |
| 11-6123-393-01                      | CONTRACTED SERVICES-FAC.MAIN | 6,500.00                         | 6,500.00                               | 3,776.26                   | 2,723.74                            | 6,500.00                              | 6,500.00                        | 6,500.00                        | 0.00%                       |
| 11-6123-393-02                      | CONTRACTED SERVICES-CONCESSI | 500.00                           | 500.00                                 | -                          | 500.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 11-6123-412-00                      | SPECIAL EVENTS               | 10,000.00                        | 10,000.00                              | 8,042.22                   | 1,957.78                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 11-6123-491-00                      | DUES AND SUBSCRIPTIONS       | 1,000.00                         | 1,000.00                               | 408.46                     | 591.54                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-6123-540-00                      | CAPITAL OUTLAY-MOTOR VEHICLE | 24,286.19                        | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-6123-550-00                      | CAPITAL OUTLAY-EQUIPMENT     | 19,186.00                        | 10,606.00                              | 6,637.05                   | 157.23                              | 24,200.00                             | -                               | -                               | -100.00%                    |
| 11-6123-990-19                      | CAPITAL OUTLAY-IMPROVEMENT   | 2,000.00                         | 10,000.00                              | 682.55                     | 9,317.45                            | 60,000.00                             | 60,000.00                       | 60,000.00                       | 500.00%                     |
| <b>TOTAL CASHIERS RECREATION</b>    |                              | <b>\$ 452,996.19</b>             | <b>\$ 457,061.00</b>                   | <b>\$ 312,905.97</b>       | <b>\$ 135,297.52</b>                | <b>\$ 524,401.20</b>                  | <b>\$ 500,202.00</b>            | <b>\$ 500,202.00</b>            | <b>9.44%</b>                |
| <b>CASHIERS SWIMMING POOL</b>       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-6124-121-00                      | SALARIES & WAGES             | 33,875.00                        | 35,000.00                              | -                          | 35,000.00                           | -                                     | -                               | -                               | -100.00%                    |
| 11-6124-121-02                      | SALARIES & WAGES-OVERTIME    | 1,100.00                         | 1,500.00                               | -                          | 1,500.00                            | -                                     | -                               | -                               | -100.00%                    |
| 11-6124-181-00                      | SOCIAL SECURITY CONTRIBUTION | 2,170.00                         | 2,263.00                               | -                          | 2,263.00                            | -                                     | -                               | -                               | -100.00%                    |
| 11-6124-185-00                      | UNEMPLOYMENT INSURANCE       | 350.00                           | 1,120.00                               | -                          | 1,120.00                            | -                                     | -                               | -                               | -100.00%                    |
| 11-6124-186-00                      | WORKMAN'S COMPENSATION       | 658.00                           | 680.00                                 | 680.00                     | -                                   | -                                     | -                               | -                               | -100.00%                    |
| 11-6124-187-00                      | MEDICARE TAX                 | 508.00                           | 530.00                                 | -                          | 530.00                              | -                                     | -                               | -                               | -100.00%                    |
| 11-6124-260-00                      | OFFICE SUPPLIES AND MATERIAL | 5,000.00                         | 5,000.00                               | -                          | 5,000.00                            | 3,000.00                              | -                               | -                               | -100.00%                    |
| 11-6124-331-00                      | UTILITIES                    | 3,000.00                         | 3,000.00                               | -                          | 3,000.00                            | 3,000.00                              | -                               | -                               | -100.00%                    |
| 11-6124-359-00                      | FACILITY REPAIRS & MAINTENAN | 5,000.00                         | 5,000.00                               | -                          | 5,000.00                            | 5,000.00                              | -                               | -                               | -100.00%                    |
| 11-6124-393-00                      | CONTRACTED SERVICES          | 4,000.00                         | 4,000.00                               | -                          | 4,000.00                            | 2,000.00                              | -                               | -                               | -100.00%                    |
| 11-6124-550-00                      | CAPITAL OUTLAY EQUIPMENT     | 3,954.00                         | -                                      | -                          | -                                   | 7,500.00                              | -                               | -                               | -                           |
| <b>TOTAL CASHIERS SWIMMING POOL</b> |                              | <b>\$ 59,615.00</b>              | <b>\$ 58,093.00</b>                    | <b>\$ 680.00</b>           | <b>\$ 57,413.00</b>                 | <b>\$ 20,500.00</b>                   | <b>\$ -</b>                     | <b>\$ -</b>                     | <b>-100.00%</b>             |
| <b>CASHIERS RECREATION CENTER</b>   |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-6125-121-00                      | SALARIES & WAGES             | 48,760.00                        | 55,242.00                              | 53,071.64                  | 2,170.36                            | 56,805.00                             | 56,805.00                       | 56,805.00                       | 2.83%                       |
| 11-6125-121-01                      | PART TIME SALARIES           | 75,180.00                        | 71,567.00                              | 68,845.96                  | 2,721.04                            | 71,750.00                             | 71,750.00                       | 71,750.00                       | 0.26%                       |
| 11-6125-121-02                      | SALARIES & WAGES-OVERTIME    | -                                | -                                      | 27.56                      | (27.56)                             | -                                     | -                               | -                               | -                           |
| 11-6125-181-00                      | SOCIAL SECURITY CONTRIBUTION | 7,754.00                         | 7,862.16                               | 7,547.71                   | 314.45                              | 7,986.00                              | 7,986.00                        | 7,986.00                        | 1.58%                       |
| 11-6125-182-00                      | RETIREMENT EXPENSE           | 5,499.00                         | 6,684.28                               | 6,467.07                   | 217.21                              | 7,334.00                              | 7,334.00                        | 7,334.00                        | 9.72%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                 | Description                    | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|--------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-6125-183-00                          | HOSPITALIZATION INSURANCE      | 14,710.00                        | 14,640.00                              | 12,444.07                  | 2,195.93                            | 14,640.00                             | 14,640.00                       | 14,640.00                       | 0.00%                       |
| 11-6125-185-00                          | UNEMPLOYMENT INSURANCE         | 890.00                           | 260.00                                 | 916.08                     | (656.08)                            | 296.00                                | 296.00                          | 296.00                          | 13.85%                      |
| 11-6125-186-00                          | WORKMAN'S COMPENSATION         | 2,906.00                         | 2,994.00                               | 2,994.00                   | -                                   | 3,084.00                              | 3,084.00                        | 3,084.00                        | 3.01%                       |
| 11-6125-187-00                          | MEDICARE TAX                   | 1,814.00                         | 1,838.73                               | 1,765.21                   | 73.52                               | 1,868.00                              | 1,868.00                        | 1,868.00                        | 1.59%                       |
| 11-6125-260-00                          | OFFICE SUPPLIES AND MATERIAL   | 30,000.00                        | 34,000.00                              | 20,854.30                  | 12,839.88                           | 34,000.00                             | 34,000.00                       | 34,000.00                       | 0.00%                       |
| 11-6125-321-00                          | TELEPHONE                      | 6,300.00                         | 6,000.00                               | 4,527.85                   | 1,472.15                            | 6,000.00                              | 6,000.00                        | 6,000.00                        | 0.00%                       |
| 11-6125-325-00                          | POSTAGE                        | 250.00                           | 250.00                                 | 10.55                      | 239.45                              | 250.00                                | 250.00                          | 250.00                          | 0.00%                       |
| 11-6125-331-00                          | UTILITIES                      | 45,000.00                        | 45,000.00                              | 37,283.98                  | 3,411.72                            | 45,000.00                             | 45,000.00                       | 45,000.00                       | 0.00%                       |
| 11-6125-341-00                          | PRINTING                       | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 11-6125-351-00                          | REPAIRS AND MAINTENANCE        | 4,500.00                         | 4,500.00                               | -                          | 4,500.00                            | 4,500.00                              | 4,500.00                        | 4,500.00                        | 0.00%                       |
| 11-6125-393-00                          | CONTRACTED SERVICES            | 75,000.00                        | 80,000.00                              | 45,930.68                  | 22,361.51                           | 80,000.00                             | 80,000.00                       | 80,000.00                       | 0.00%                       |
| 11-6125-393-01                          | PERSONAL TRAINING PROGRAM      | 35,000.00                        | 35,000.00                              | 27,135.00                  | 7,865.00                            | 35,000.00                             | 35,000.00                       | 35,000.00                       | 0.00%                       |
| 11-6125-393-02                          | DESIGN SERVICES FOR SPLASHPAD  | -                                | 75,000.00                              | -                          | 75,000.00                           | -                                     | -                               | -                               | -100.00%                    |
| 11-6125-412-00                          | EQUIPMENT LEASE                | 37,285.00                        | 44,388.00                              | 25,453.04                  | 18,934.96                           | 42,975.00                             | 42,975.00                       | 42,975.00                       | -3.18%                      |
| 11-6125-550-00                          | CAPITAL OUTLAY                 | 1,899.00                         | 10,070.00                              | 9,162.26                   | 440.47                              | 40,300.00                             | -                               | -                               | -100.00%                    |
| <b>TOTAL CASHIERS RECREATION CENTER</b> |                                | <b>\$ 393,747.00</b>             | <b>\$ 496,296.17</b>                   | <b>\$ 324,436.96</b>       | <b>\$ 155,074.01</b>                | <b>\$ 452,788.00</b>                  | <b>\$ 412,488.00</b>            | <b>\$ 412,488.00</b>            | <b>-16.89%</b>              |
| <b>AQUATICS CENTER</b>                  |                                |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-6128-121-00                          | SALARIES & WAGES               | -                                | -                                      | -                          | -                                   | 113,564.00                            | 50,458.00                       | 50,458.00                       |                             |
| 11-6128-181-00                          | SOCIAL SECURITY CONTRIBUTION   | -                                | -                                      | -                          | -                                   | 7,041.00                              | 3,129.00                        | 3,129.00                        |                             |
| 11-6128-183-00                          | HOSPITALIZATION INSURANCE      | -                                | -                                      | -                          | -                                   | -                                     | 18,300.00                       | 18,300.00                       |                             |
| 11-6128-185-00                          | UNEMPLOYMENT INSURANCE         | -                                | -                                      | -                          | -                                   | 592.00                                | 888.00                          | 888.00                          |                             |
| 11-6128-186-00                          | WORKMAN'S COMPENSATION         | -                                | -                                      | -                          | -                                   | 700.00                                | 732.00                          | 732.00                          |                             |
| 11-6128-187-00                          | MEDICARE TAX                   | -                                | -                                      | -                          | -                                   | 1,647.00                              | 732.00                          | 732.00                          |                             |
| 11-6128-260-00                          | OFFICE SUPPLIES AND MATERIAL   | -                                | -                                      | -                          | -                                   | 10,000.00                             | 10,000.00                       | 10,000.00                       |                             |
| 11-6128-359-00                          | FACILITY REPAIRS & MAINTENAN   | -                                | -                                      | -                          | -                                   | 6,000.00                              | 6,000.00                        | 6,000.00                        |                             |
| 11-6128-393-00                          | CONTRACTED SERVICES            | -                                | -                                      | -                          | -                                   | 15,000.00                             | 15,000.00                       | 15,000.00                       |                             |
| <b>TOTAL AQUATICS CENTER</b>            |                                | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ -</b>                | <b>\$ -</b>                         | <b>\$ 154,544.00</b>                  | <b>\$ 105,239.00</b>            | <b>\$ 105,239.00</b>            |                             |
| <b>ARTS</b>                             |                                |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-6151-490-00                          | ARTS COUNCIL                   | 10,000.00                        | 10,000.00                              | 10,000.00                  | -                                   | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| <b>TOTAL ARTS</b>                       |                                | <b>\$ 10,000.00</b>              | <b>\$ 10,000.00</b>                    | <b>\$ 10,000.00</b>        | <b>\$ -</b>                         | <b>\$ 10,000.00</b>                   | <b>\$ 10,000.00</b>             | <b>\$ 10,000.00</b>             | <b>0.00%</b>                |
| <b>TRANSFERS TO OTHER FUNDS</b>         |                                |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-9830-000-19                          | TRANSFERS TO SCHOOL CAPITAL    | 2,251,954.00                     | 2,314,821.00                           | 1,592,321.86               | 722,499.14                          | 2,671,043.00                          | 2,671,043.00                    | 2,671,043.00                    | 15.39%                      |
| 11-9830-000-20                          | TRANSFER TO CAPITAL RESERVE    | 1,000,000.00                     | 1,000,000.00                           | 1,000,000.00               | -                                   | 1,000,000.00                          | 1,000,000.00                    | 1,000,000.00                    | 0.00%                       |
| 11-9830-000-21                          | TRANSFER TO SCHOOL CAPITAL RES | 1,714,215.00                     | 1,762,653.00                           | 820,037.94                 | 942,615.06                          | 2,504,682.00                          | 2,504,682.00                    | 2,504,682.00                    | 42.10%                      |
| 11-9830-000-23                          | TRANSFER TO EDC FUND           | 100,000.00                       | 100,000.00                             | 100,000.00                 | -                                   | 175,000.00                            | 175,000.00                      | 175,000.00                      | 75.00%                      |
| 11-9830-000-25                          | TRANSFER TO REAL PROP REVAL    | 350,500.00                       | 350,500.00                             | 350,500.00                 | -                                   | 350,500.00                            | 350,500.00                      | 350,500.00                      | 0.00%                       |
| 11-9830-000-28                          | TRANSFER TO CONSERV/PRES FUND  | 1,000,000.00                     | 500,000.00                             | 500,000.00                 | -                                   | 500,000.00                            | 500,000.00                      | 500,000.00                      | 0.00%                       |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                               | Description                   | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---------------------------------------|-------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 11-9830-000-30                        | TRANSFER TO DEBT SERVICE FUND | 3,095,507.00                     | 4,661,572.00                           | 4,519,382.52               | 142,189.48                          | 4,130,592.71                          | 4,130,593.00                    | 4,130,593.00                    | -11.39%                     |
| 11-9830-000-41                        | TRANSFER TO CLEAN WATER       | 23,000.00                        | 23,000.00                              | 23,000.00                  | -                                   | 23,000.00                             | 23,000.00                       | 23,000.00                       | 0.00%                       |
| 11-9830-000-45                        | TRANSFER TO RECREATION        | 2,693,820.00                     | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 11-9830-000-66                        | TRANSFER TO GREEN ENERGY PARK | 223,653.00                       | 215,000.00                             | 215,000.00                 | -                                   | 296,400.00                            | 296,400.00                      | 296,400.00                      | 37.86%                      |
| <b>TOTAL TRANSFERS TO OTHER FUNDS</b> |                               | <b>\$ 12,452,649.00</b>          | <b>\$ 10,927,546.00</b>                | <b>\$ 9,120,242.32</b>     | <b>\$ 1,807,303.68</b>              | <b>\$ 11,651,217.71</b>               | <b>\$ 11,651,218.00</b>         | <b>\$ 11,651,218.00</b>         | <b>6.62%</b>                |
| <b>CONTINGENCY</b>                    |                               |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 11-9900-000-00                        | CONTINGENCY                   | 1,110,081.88                     | 213,725.00                             | -                          | 213,725.00                          | 350,000.00                            | 399,637.13                      | 387,951.13                      | 81.52%                      |
| 11-9900-000-01                        | CONTINGENCY-SALARY,INTERNSHI  | -                                | 25,000.00                              | -                          | 25,000.00                           | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 11-9900-000-02                        | CONTINGENCY-CAPITAL OUTLAY    | 123,188.31                       | 181,321.00                             | -                          | 181,321.00                          | -                                     | 1,172,707.44                    | 1,102,707.44                    | 508.15%                     |
| <b>TOTAL CONTINGENCY</b>              |                               | <b>\$ 1,233,270.19</b>           | <b>\$ 420,046.00</b>                   | <b>\$ -</b>                | <b>\$ 420,046.00</b>                | <b>\$ 375,000.00</b>                  | <b>\$ 1,597,344.57</b>          | <b>\$ 1,515,658.57</b>          | <b>260.83%</b>              |
| <b>DEPARTMENT TOTAL EXPENSE</b>       |                               | <b>\$ 81,588,785.57</b>          | <b>\$ 83,167,777.31</b>                | <b>\$ 67,500,347.45</b>    | <b>\$ 14,651,713.64</b>             | <b>\$ 88,878,327.99</b>               | <b>\$ 88,106,428.00</b>         | <b>\$ 88,106,428.00</b>         | <b>5.94%</b>                |
| <b>TOTAL GENERAL FUND 11</b>          |                               | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ 3,728,562.24</b>     | <b>\$ (2,713,434.02)</b>            | <b>\$ (429,971.08)</b>                | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |



## OTHER FUNDS

- **General ARPA Fund 12**
- **National Opioid Settlement Fund 14**
- **Self-Insurance Fund 16**
- **American Rescue Plan Act Fund 17**
- **Education Capital Reserve Fund 19**
- **Capital Reserve Fund 20**
- **School Capital Reserve Fund 21**
- **Emergency Telephone Fund 22**
- **Economic Development Fund 23**
- **Real Property Revaluation Fund 25**
- **Law Enforcement Fund 27**
- **Conservation Preservation Recreation Fund 28**
- **Fire Tax Fund 29**
- **Debt Service Fund 30**
- **Clean Water Fund 41**
- **Economic Development Fund 42**



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                | Description                     | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|---------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>GENERAL ARPA FUND 12</b>            |                                 |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                        |                                 |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 12-3433-360-02                         | LOCAL ASST AND TRIBAL CONSIG    | -                                | 493,794.80                             | 246,897.40                 | 246,897.40                          | -                                     | -                               | -                               | -100.00%                    |
| 12-3981-000-17                         | TRANSFER FROM AMERICAN RESCU    | -                                | 7,934,441.00                           | 7,934,441.00               | -                                   | -                                     | -                               | -                               | -100.00%                    |
| 12-3991-000-00                         | FUND BALANCE                    | -                                | -                                      | -                          | -                                   | 3,110,121.83                          | 3,110,122.00                    | 3,110,122.00                    |                             |
| <b>TOTAL REVENUES</b>                  |                                 | \$ -                             | \$ 8,428,235.80                        | \$ 8,181,338.40            | \$ 246,897.40                       | \$ 3,110,121.83                       | \$ 3,110,122.00                 | \$ 3,110,122.00                 | -63.10%                     |
| <b>EXPENDITURES</b>                    |                                 |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 12-4310-550-00                         | PUBLIC SAFETY EQUIPMENT         | -                                | 1,210,450.90                           | 184,001.63                 | -                                   | -                                     | -                               | -                               | -100.00%                    |
| 12-5850-699-14                         | AWAKE                           | -                                | 64,711.57                              | 64,711.57                  | -                                   | -                                     | -                               | -                               | -100.00%                    |
| 12-9830-000-44                         | TRANSFER TO CAPITAL PROJECTS    | -                                | 2,174,497.50                           | 2,174,497.50               | -                                   | -                                     | -                               | -                               | -100.00%                    |
| 12-9830-000-45                         | TRANSFER TO RECREATION PROJE    | -                                | 1,868,454.00                           | 1,868,454.00               | -                                   | -                                     | -                               | -                               | -100.00%                    |
| 12-9930-000-00                         | DESIGNATED FUTURE APPROPRIATION | -                                | 3,110,121.83                           | -                          | 3,110,121.83                        | 3,110,121.83                          | 3,110,122.00                    | 3,110,122.00                    | 0.00%                       |
| <b>TOTAL EXPENDITURES</b>              |                                 | \$ -                             | \$ 8,428,235.80                        | \$ 4,291,664.70            | \$ 3,110,121.83                     | \$ 3,110,121.83                       | \$ 3,110,122.00                 | \$ 3,110,122.00                 | -63.10%                     |
| <b>FUND TOTAL GENERAL ARPA FUND 12</b> |                                 | \$ -                             | \$ -                                   | \$ 3,889,673.70            | \$ (2,863,224.43)                   | \$ -                                  | \$ -                            | \$ -                            |                             |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                  | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>SELF-INSURANCE FUND 16</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                          |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 16-3412-840-00                           | RETIRED EMPLOYEE CONTRIBTUIO | 99,500.00                        | 99,500.00                              | 69,235.14                  | 30,264.86                           | 99,500.00                             | 99,500.00                       | 99,500.00                       | 0.00%                       |
| 16-3412-840-02                           | COBRA CONTRIBUTION           | 20,000.00                        | 15,000.00                              | 432.00                     | 14,568.00                           | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 16-3412-840-03                           | REBATES AND REFUNDS          | 10,000.00                        | 400,000.00                             | 128,989.41                 | 271,010.59                          | 400,000.00                            | 400,000.00                      | 400,000.00                      | 0.00%                       |
| 16-3412-840-05                           | STOP LOSS CREDITS            | 400,000.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 16-3831-491-00                           | INVESTMENT EARNINGS          | -                                | -                                      | 9,959.44                   | (9,959.44)                          | 20,000.00                             | 20,000.00                       | 20,000.00                       |                             |
| 16-3981-890-11                           | EMPLOYER CONTRIBUTION-RETIRE | 1,285,344.00                     | 1,297,876.00                           | 1,297,875.68               | 0.32                                | 1,297,876.00                          | 1,352,689.00                    | 1,352,689.00                    | 4.22%                       |
| 16-3981-890-15                           | EMPLOYER CONTRIBUTION-ACTIVE | 6,190,650.00                     | 6,196,758.00                           | 5,482,874.52               | 713,883.48                          | 6,196,758.00                          | 6,196,758.00                    | 6,196,758.00                    | 0.00%                       |
| <b>TOTAL REVENUES</b>                    |                              | <b>\$ 8,005,494.00</b>           | <b>\$ 8,009,134.00</b>                 | <b>\$ 6,989,366.19</b>     | <b>\$ 1,019,767.81</b>              | <b>\$ 8,029,134.00</b>                | <b>\$ 8,083,947.00</b>          | <b>\$ 8,083,947.00</b>          | <b>0.93%</b>                |
| <b>EXPENDITURES</b>                      |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 16-4201-183-01                           | BCBS MEDICAL CLAIMS          | 6,445,294.00                     | 6,361,454.00                           | 3,546,520.34               | 2,814,933.66                        | 5,903,054.00                          | 5,903,054.00                    | 5,903,054.00                    | -7.21%                      |
| 16-4201-183-02                           | BCBS ADMINISTRATION          | 741,600.00                       | 741,600.00                             | 1,116,437.86               | (374,837.86)                        | 1,200,000.00                          | 1,200,000.00                    | 1,200,000.00                    | 61.81%                      |
| 16-4202-183-01                           | CRESCENT MEDICAL/DENTAL CLAI | 310,000.00                       | 261,720.00                             | 240,697.09                 | 21,022.91                           | 261,720.00                            | 261,720.00                      | 261,720.00                      | 0.00%                       |
| 16-4202-183-02                           | CRESCENT ADMINISTRATION      | -                                | 48,280.00                              | 42,793.00                  | 5,487.00                            | 48,280.00                             | 48,280.00                       | 48,280.00                       | 0.00%                       |
| 16-4203-183-01                           | HARTFORD-BENISTAR RETIREE IN | 440,000.00                       | 500,000.00                             | 528,730.59                 | (28,730.59)                         | 500,000.00                            | 554,813.00                      | 554,813.00                      | 10.96%                      |
| 16-4204-183-01                           | ALLY HEALTH                  | 27,600.00                        | 55,080.00                              | 49,788.13                  | 5,291.87                            | 55,080.00                             | 55,080.00                       | 55,080.00                       | 0.00%                       |
| 16-4205-183-01                           | MARK III                     | 25,500.00                        | 25,500.00                              | 21,250.00                  | 4,250.00                            | 25,500.00                             | 25,500.00                       | 25,500.00                       | 0.00%                       |
| 16-4205-183-02                           | FBA-COBRA ADM                | 500.00                           | 500.00                                 | 352.00                     | 148.00                              | 500.00                                | 500.00                          | 500.00                          | 0.00%                       |
| 16-4206-191-00                           | OTHER CHARGES                | 15,000.00                        | 15,000.00                              | 21,520.00                  | (6,520.00)                          | 35,000.00                             | 35,000.00                       | 35,000.00                       | 133.33%                     |
| <b>TOTAL EXPENDITURES</b>                |                              | <b>\$ 8,005,494.00</b>           | <b>\$ 8,009,134.00</b>                 | <b>\$ 5,568,089.01</b>     | <b>\$ 2,441,044.99</b>              | <b>\$ 8,029,134.00</b>                | <b>\$ 8,083,947.00</b>          | <b>\$ 8,083,947.00</b>          | <b>0.93%</b>                |
| <b>FUND TOTAL SELF-INSURANCE FUND 16</b> |                              | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ 1,421,277.18</b>     | <b>\$ (1,421,277.18)</b>            | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account  | Description                 | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|-----------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>AMERICAN RESCUE PLAN ACT FUND 17</b>            |                             |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                                    |                             |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 17-3433-360-00                                     | US TREASURY                 | 8,534,441.00                     | 8,534,441.00                           | 4,549,492.60               | 3,984,948.40                        | -                                     | -                               | -                               | -100.00%                    |
| 17-3991-000-00                                     | FUND BALANCE                | -                                | -                                      | -                          | -                                   | 600,000.00                            | 600,000.00                      | 600,000.00                      |                             |
| <b>TOTAL REVENUES</b>                              |                             | <b>\$ 8,534,441.00</b>           | <b>\$ 8,534,441.00</b>                 | <b>\$ 4,549,492.60</b>     | <b>\$ 3,984,948.40</b>              | <b>\$ 600,000.00</b>                  | <b>\$ 600,000.00</b>            | <b>\$ 600,000.00</b>            | <b>-92.97%</b>              |
| <b>EXPENDITURES</b>                                |                             |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 17-4332-121-00                                     | PUBLIC SAFETY WAGES         | -                                | 7,934,441.00                           | 7,934,441.00               | -                                   | -                                     | -                               | -                               | -100.00%                    |
| 17-4332-550-00                                     | PUBLIC SAFETY EQUIPMENT     | 1,210,450.90                     | -                                      | (184,128.71)               | 184,128.71                          | -                                     | -                               | -                               |                             |
| 17-4332-699-00                                     | AMERICAN RESCUE PLAN ACT    | 7,323,990.10                     | -                                      | (2,174,497.50)             | 2,174,497.50                        | -                                     | -                               | -                               |                             |
| 17-4332-699-03                                     | BROADBAND GREAT GRANT MATCH | -                                | 600,000.00                             | -                          | 600,000.00                          | 600,000.00                            | 600,000.00                      | 600,000.00                      | 0.00%                       |
| <b>TOTAL EXPENDITURES</b>                          |                             | <b>\$ 8,534,441.00</b>           | <b>\$ 8,534,441.00</b>                 | <b>\$ 5,575,814.79</b>     | <b>\$ 2,958,626.21</b>              | <b>\$ 600,000.00</b>                  | <b>\$ 600,000.00</b>            | <b>\$ 600,000.00</b>            | <b>-92.97%</b>              |
| <b>FUND TOTAL AMERICAN RESCUE PLAN ACT FUND 17</b> |                             | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ (1,026,322.19)</b>   | <b>\$ 1,026,322.19</b>              | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account   | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>SCHOOL CAPITAL RESERVE FUND 19</b>           |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                                 |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 19-3981-000-11                                  | TRANSFER FROM GENERAL FUND   | 2,251,954.00                     | 2,314,821.00                           | 1,592,321.86               | 722,499.14                          | 2,671,043.00                          | 2,671,043.00                    | 2,671,043.00                    | 15.39%                      |
| 19-3991-000-00                                  | FUND BALANCE                 | 2,410,296.00                     | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| <b>TOTAL REVENUES</b>                           |                              | <b>\$ 4,662,250.00</b>           | <b>\$ 2,314,821.00</b>                 | <b>\$ 1,592,321.86</b>     | <b>\$ 722,499.14</b>                | <b>\$ 2,671,043.00</b>                | <b>\$ 2,671,043.00</b>          | <b>\$ 2,671,043.00</b>          |                             |
| <b>EXPENDITURES</b>                             |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 19-5912-822-00                                  | SCHOOL CAPITAL RESERVE       | 424,112.00                       | 1,495,733.50                           | -                          | 1,495,733.50                        | 1,871,005.50                          | 1,871,005.50                    | 1,871,005.50                    | 25.09%                      |
| 19-9830-000-30                                  | TRANSFER TO DEBT SERVICE     | 838,138.00                       | 819,087.50                             | 819,087.50                 | -                                   | 800,037.50                            | 800,037.50                      | 800,037.50                      | -2.33%                      |
| 19-9830-000-49                                  | TRANSFER TO SCHOOL IMPROVEME | 3,400,000.00                     | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| <b>TOTAL EXPENDITURES</b>                       |                              | <b>\$ 4,662,250.00</b>           | <b>\$ 2,314,821.00</b>                 | <b>\$ 819,087.50</b>       | <b>\$ 1,495,733.50</b>              | <b>\$ 2,671,043.00</b>                | <b>\$ 2,671,043.00</b>          | <b>\$ 2,671,043.00</b>          | <b>15.39%</b>               |
| <b>FUND TOTAL SCHOOL CAPITAL OUTLAY FUND 19</b> |                              | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ 773,234.36</b>       | <b>\$ (773,234.36)</b>              | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                   | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>CAPITAL RESERVE FUND 20</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                           |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 20-3982-491-00                            | INVESTMENT EARNINGS          | 1,000.00                         | 1,000.00                               | 10,923.23                  | (9,923.23)                          | 10,000.00                             | 10,000.00                       | 10,000.00                       | 900.00%                     |
| 20-3982-980-11                            | TRANSFER FROM GENERAL FUND   | 1,000,000.00                     | 1,000,000.00                           | 1,000,000.00               | -                                   | 1,000,000.00                          | 1,000,000.00                    | 1,000,000.00                    | 0.00%                       |
| 20-3991-000-00                            | FUND BALANCE                 | 3,139,000.00                     | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| <b>TOTAL REVENUES</b>                     |                              | <b>\$ 4,140,000.00</b>           | <b>\$ 1,001,000.00</b>                 | <b>\$ 1,010,923.23</b>     | <b>\$ (9,923.23)</b>                | <b>\$ 1,010,000.00</b>                | <b>\$ 1,010,000.00</b>          | <b>\$ 1,010,000.00</b>          | <b>0.90%</b>                |
| <b>EXPENDITURES</b>                       |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 20-9830-000-46                            | TRANSFER TO DILLSBORO COMPLE | 3,390,000.00                     | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 20-9930-000-00                            | DESIGNATED FOR FUTURE APPROP | 750,000.00                       | 1,001,000.00                           | -                          | 1,001,000.00                        | 1,010,000.00                          | 1,010,000.00                    | 1,010,000.00                    | 0.90%                       |
| <b>TOTAL EXPENDITURES</b>                 |                              | <b>\$ 4,140,000.00</b>           | <b>\$ 1,001,000.00</b>                 | <b>\$ -</b>                | <b>\$ 1,001,000.00</b>              | <b>\$ 1,010,000.00</b>                | <b>\$ 1,010,000.00</b>          | <b>\$ 1,010,000.00</b>          | <b>0.90%</b>                |
| <b>FUND TOTAL CAPITAL RESERVE FUND 20</b> |                              | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ 1,010,923.23</b>     | <b>\$ (1,010,923.23)</b>            | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account  | Description                 | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|-----------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>SCHOOL CAPITAL RESERVE FUND 21</b>            |                             |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                                  |                             |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 21-3981-000-11                                   | TRANSFER FROM GENERAL FUND  | 1,714,215.00                     | 1,762,653.00                           | 820,037.94                 | 942,615.06                          | 2,504,682.00                          | 2,504,682.00                    | 2,504,682.00                    | 42.10%                      |
| 21-3991-000-00                                   | FUND BALANCE                | 2,920,673.00                     | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| <b>TOTAL REVENUES</b>                            |                             | <b>\$ 4,634,888.00</b>           | <b>\$ 1,762,653.00</b>                 | <b>\$ 820,037.94</b>       | <b>\$ 942,615.06</b>                | <b>\$ 2,504,682.00</b>                | <b>\$ 2,504,682.00</b>          | <b>\$ 2,504,682.00</b>          | <b>42.10%</b>               |
| <b>EXPENDITURES</b>                              |                             |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 21-5912-822-00                                   | SCHOOL CAPITAL PROJECTS     | 625,441.00                       | 1,762,653.00                           | -                          | 1,762,653.00                        | 2,504,682.00                          | 2,504,682.00                    | 2,504,682.00                    | 42.10%                      |
| 21-9830-000-49                                   | TRANSFER TO SCHOOL IMP FUND | 4,009,447.00                     | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| <b>TOTAL EXPENDITURES</b>                        |                             | <b>\$ 4,634,888.00</b>           | <b>\$ 1,762,653.00</b>                 | <b>\$ -</b>                | <b>\$ 1,762,653.00</b>              | <b>\$ 2,504,682.00</b>                | <b>\$ 2,504,682.00</b>          | <b>\$ 2,504,682.00</b>          | <b>42.10%</b>               |
| <b>FUND TOTAL SCHOOL CAPITAL RESERVE FUND 21</b> |                             | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ 820,037.94</b>       | <b>\$ (820,037.94)</b>              | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                       | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>EMERGENCY TELEPHONE FUND 22</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                               |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 22-3346-530-05                                | NC 911 PSAP                  | 314,070.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 22-3831-491-00                                | INVESTMENT EARNINGS          | -                                | -                                      | 546.11                     | (546.11)                            | -                                     | -                               | -                               |                             |
| 22-3991-000-00                                | FUND BALANCE                 | -                                | 314,070.00                             | -                          | 314,070.00                          | 314,070.00                            | 314,070.00                      | 314,070.00                      | 0.00%                       |
| <b>TOTAL REVENUES</b>                         |                              | <b>\$ 314,070.00</b>             | <b>\$ 314,070.00</b>                   | <b>\$ 546.11</b>           | <b>\$ 313,523.89</b>                | <b>\$ 314,070.00</b>                  | <b>\$ 314,070.00</b>            | <b>\$ 314,070.00</b>            | <b>0.00%</b>                |
| <b>EXPENDITURES</b>                           |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 22-4331-186-00                                | IMPLEMENTATION SERVICES      | 1,432.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 22-4331-260-00                                | OFFICE SUPPLIES AND MATERIAL | 10,792.00                        | 2,000.00                               | 283.94                     | 1,716.06                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 22-4331-311-00                                | TRAVEL                       | 1,500.00                         | 1,500.00                               | (359.34)                   | 1,859.34                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 22-4331-321-00                                | TELEPHONE                    | 45,118.00                        | -                                      | 27,760.35                  | (27,760.35)                         | -                                     | -                               | -                               |                             |
| 22-4331-351-00                                | REPAIRS & MAINTENANCE EQUIPM | 19,778.00                        | 30,000.00                              | 4,388.09                   | 25,611.91                           | 30,000.00                             | 30,000.00                       | 30,000.00                       | 0.00%                       |
| 22-4331-395-00                                | TRAINING                     | 3,200.00                         | 5,000.00                               | 8,212.00                   | (3,212.00)                          | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 22-4331-550-00                                | CAPITAL OUTLAY-EQUIPMENT     | 76,800.00                        | 100,000.00                             | 113,001.50                 | (34,890.85)                         | 175,570.00                            | 175,570.00                      | 175,570.00                      | 75.57%                      |
| 22-4331-699-00                                | CONTRACTED SERVICES          | 155,450.00                       | 175,570.00                             | 164,283.37                 | 1,924.13                            | 100,000.00                            | 100,000.00                      | 100,000.00                      | -43.04%                     |
| <b>TOTAL EXPENDITURES</b>                     |                              | <b>\$ 314,070.00</b>             | <b>\$ 314,070.00</b>                   | <b>\$ 317,569.91</b>       | <b>\$ (34,751.76)</b>               | <b>\$ 314,070.00</b>                  | <b>\$ 314,070.00</b>            | <b>\$ 314,070.00</b>            | <b>0.00%</b>                |
| <b>FUND TOTAL EMERGENCY TELEPHONE FUND 22</b> |                              | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ (317,023.80)</b>     | <b>\$ 348,275.65</b>                | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account   | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>ECONOMIC DEVELOPMENT FUND 23</b>             |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                                 |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 23-3492-491-00                                  | INVESTMENT EARNINGS          | -                                | 100.00                                 | 22.45                      | 77.55                               | 50.00                                 | 50.00                           | 50.00                           | -50.00%                     |
| 23-3981-000-11                                  | TRANSFER FROM GENERAL FUND   | 100,000.00                       | 100,000.00                             | 100,000.00                 | -                                   | 175,000.00                            | 175,000.00                      | 175,000.00                      | 75.00%                      |
| 23-3991-000-00                                  | FUND BALANCE                 | 44,985.00                        | 75,866.00                              | -                          | 75,866.00                           | 20,558.00                             | 20,558.00                       | 20,558.00                       | -72.90%                     |
| <b>TOTAL REVENUES</b>                           |                              | <b>\$ 144,985.00</b>             | <b>\$ 175,966.00</b>                   | <b>\$ 100,022.45</b>       | <b>\$ 75,943.55</b>                 | <b>\$ 195,608.00</b>                  | <b>\$ 195,608.00</b>            | <b>\$ 195,608.00</b>            | <b>11.16%</b>               |
| <b>EXPENDITURES</b>                             |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 23-4920-121-00                                  | SALARIES & WAGES             | 73,198.00                        | 80,675.00                              | 73,544.22                  | 7,130.78                            | 84,337.00                             | 84,337.00                       | 84,337.00                       | 4.54%                       |
| 23-4920-181-00                                  | SOCIAL SECURITY CONTRIBUTION | 4,539.00                         | 5,002.00                               | 4,004.89                   | 997.11                              | 5,229.00                              | 5,229.00                        | 5,229.00                        | 4.54%                       |
| 23-4920-182-00                                  | RETIREMENT                   | 8,359.00                         | 9,214.00                               | 8,679.48                   | 534.52                              | 10,888.00                             | 10,888.00                       | 10,888.00                       | 18.17%                      |
| 23-4920-183-00                                  | HOSPITALIZATION INSURANCE    | 14,640.00                        | 14,640.00                              | 12,950.84                  | 1,689.16                            | 14,640.00                             | 14,640.00                       | 14,640.00                       | 0.00%                       |
| 23-4920-185-00                                  | UNEMPLOYMENT INSURANCE       | 260.00                           | 280.00                                 | 258.60                     | 21.40                               | 296.00                                | 296.00                          | 296.00                          | 5.71%                       |
| 23-4920-186-00                                  | WORKMAN'S COMPENSATION       | 1,394.00                         | 1,435.00                               | 1,435.00                   | -                                   | 1,435.00                              | 1,450.00                        | 1,450.00                        | 1.05%                       |
| 23-4920-187-00                                  | MEDICARE TAX                 | 1,061.00                         | 1,170.00                               | 936.55                     | 233.45                              | 1,223.00                              | 1,223.00                        | 1,223.00                        | 4.53%                       |
| 23-4920-251-00                                  | VEHICLE SUPPLIES             | 1,000.00                         | 1,000.00                               | 1,194.77                   | (194.77)                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 23-4920-260-00                                  | OFFICE SUPPLIES              | 2,000.00                         | 500.00                                 | 325.58                     | 174.42                              | 750.00                                | 750.00                          | 750.00                          | 50.00%                      |
| 23-4920-311-00                                  | TRAVEL                       | 4,000.00                         | 7,500.00                               | 3,312.96                   | 4,187.04                            | 7,500.00                              | 7,485.00                        | 7,485.00                        | -0.20%                      |
| 23-4920-321-00                                  | TELEPHONE                    | 1,460.00                         | 1,200.00                               | 1,121.11                   | 78.89                               | 1,460.00                              | 1,460.00                        | 1,460.00                        | 21.67%                      |
| 23-4920-325-00                                  | POSTAGE                      | 150.00                           | 150.00                                 | 24.51                      | 125.49                              | 150.00                                | 150.00                          | 150.00                          | 0.00%                       |
| 23-4920-370-00                                  | MARKETING                    | 11,165.00                        | 18,500.00                              | 11,846.95                  | 6,653.05                            | 18,500.00                             | 18,500.00                       | 18,500.00                       | 0.00%                       |
| 23-4920-451-00                                  | INSURANCE                    | 200.00                           | 200.00                                 | 200.00                     | -                                   | 200.00                                | 200.00                          | 200.00                          | 0.00%                       |
| 23-4920-452-00                                  | INSURANCE-VEHICLE            | 1,500.00                         | 1,500.00                               | 1,500.00                   | -                                   | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 23-4920-491-00                                  | DUES AND SUBSCRIPTIONS       | 2,400.00                         | 1,000.00                               | 982.04                     | 17.96                               | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 23-4920-550-00                                  | CAPITAL OUTLAY               | 1,550.00                         | 1,500.00                               | -                          | 1,500.00                            | 15,000.00                             | -                               | -                               | -100.00%                    |
| 23-4920-699-00                                  | CONTRACTED SERVICES          | 16,109.00                        | 25,000.00                              | 44,320.00                  | (19,320.00)                         | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 23-4920-699-01                                  | LOANS,GRANTS,DEV,CAP IMP     | -                                | -                                      | 12,100.00                  | (12,100.00)                         | -                                     | 15,000.00                       | 15,000.00                       |                             |
| 23-4920-699-04                                  | SPONSORSHIPS                 | -                                | 5,500.00                               | 1,000.00                   | 4,500.00                            | 5,500.00                              | 5,500.00                        | 5,500.00                        | 0.00%                       |
| <b>TOTAL EXPENDITURES</b>                       |                              | <b>\$ 144,985.00</b>             | <b>\$ 175,966.00</b>                   | <b>\$ 179,737.50</b>       | <b>\$ (3,771.50)</b>                | <b>\$ 195,608.00</b>                  | <b>\$ 195,608.00</b>            | <b>\$ 195,608.00</b>            | <b>11.16%</b>               |
| <b>FUND TOTAL ECONOMIC DEV ELOPMENT FUND 23</b> |                              | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ (79,715.05)</b>      | <b>\$ 79,715.05</b>                 | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account   | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>REAL PROPERTY REVALUATION FUND 25</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                                     |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 25-3414-330-00                                      | GENERAL FUND CONTRIBUTION    | 350,500.00                       | 350,500.00                             | 350,500.00                 | -                                   | 350,500.00                            | 350,500.00                      | 350,500.00                      | 0.00%                       |
| 25-3414-330-01                                      | FUND BALANCE                 | 128,634.00                       | 147,824.87                             | -                          | 147,824.87                          | -                                     | 250,000.00                      | 250,000.00                      | 69.12%                      |
| <b>TOTAL REVENUES</b>                               |                              | <b>\$ 479,134.00</b>             | <b>\$ 498,324.87</b>                   | <b>\$ 350,500.00</b>       | <b>\$ 147,824.87</b>                | <b>\$ 350,500.00</b>                  | <b>\$ 600,500.00</b>            | <b>\$ 600,500.00</b>            | <b>20.50%</b>               |
| <b>EXPENDITURES</b>                                 |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 25-4140-121-00                                      | SALARIES & WAGES             | 188,727.00                       | 212,246.00                             | 156,503.00                 | 55,743.00                           | 359,240.00                            | 218,907.00                      | 218,907.00                      | 3.14%                       |
| 25-4140-170-00                                      | BOARD OF E&R EXPENSE         | 7,500.00                         | 7,500.00                               | 487.84                     | 7,012.16                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | -46.67%                     |
| 25-4140-181-00                                      | SOCIAL SECURITY CONTRIBUTION | 12,507.00                        | 13,160.00                              | 9,515.89                   | 3,644.11                            | 22,273.00                             | 13,572.00                       | 13,572.00                       | 3.13%                       |
| 25-4140-182-00                                      | RETIREMENT EXPENSE           | 23,037.00                        | 24,239.00                              | 19,030.85                  | 5,208.15                            | 46,378.00                             | 28,261.00                       | 28,261.00                       | 16.59%                      |
| 25-4140-183-00                                      | HOSPITALIZATION INS CONTRIBU | 73,200.00                        | 73,200.00                              | 51,803.36                  | 21,396.64                           | 102,480.00                            | 73,200.00                       | 73,200.00                       | 0.00%                       |
| 25-4140-183-01                                      | RETIREE INSURANCE            | 11,049.00                        | 11,175.87                              | 11,175.87                  | -                                   | 11,176.00                             | 11,892.00                       | 11,892.00                       | 6.41%                       |
| 25-4140-185-00                                      | UNEMPLOYMENT INSURANCE       | 1,300.00                         | 1,400.00                               | 999.04                     | 400.96                              | 2,072.00                              | 1,480.00                        | 1,480.00                        | 5.71%                       |
| 25-4140-186-00                                      | WORKMAN'S COMPENSATION       | 3,912.00                         | 4,030.00                               | 4,030.00                   | -                                   | 4,030.00                              | 4,072.00                        | 4,072.00                        | 1.04%                       |
| 25-4140-187-00                                      | MEDICARE TAX                 | 2,925.00                         | 3,078.00                               | 2,225.39                   | 852.61                              | 5,209.00                              | 3,174.00                        | 3,174.00                        | 3.12%                       |
| 25-4140-213-00                                      | UNIFORMS                     | 800.00                           | 800.00                                 | 59.99                      | 740.01                              | 1,200.00                              | 1,200.00                        | 1,200.00                        | 50.00%                      |
| 25-4140-251-00                                      | VEHICLE SUPPLIES             | 4,500.00                         | 4,500.00                               | 2,677.28                   | 1,822.72                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 11.11%                      |
| 25-4140-260-00                                      | OFFICE SUPPLIES AND MATERIAL | 4,000.00                         | 4,000.00                               | 3,198.51                   | 801.49                              | 5,000.00                              | 4,000.00                        | 4,000.00                        | 0.00%                       |
| 25-4140-311-00                                      | TRAVEL                       | 5,000.00                         | 5,000.00                               | 2,979.70                   | 2,020.30                            | 6,000.00                              | 6,000.00                        | 6,000.00                        | 20.00%                      |
| 25-4140-321-00                                      | TELEPHONE                    | 2,000.00                         | 2,000.00                               | 21.15                      | 1,978.85                            | 500.00                                | 500.00                          | 500.00                          | -75.00%                     |
| 25-4140-325-00                                      | POSTAGE                      | 750.00                           | 750.00                                 | -                          | 750.00                              | 5,000.00                              | 2,880.00                        | 2,880.00                        | 284.00%                     |
| 25-4140-352-00                                      | REPAIRS & MAINT EQUIPMENT    | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 25-4140-353-00                                      | REPAIRS & MAINT/SUPPLIES VEH | 1,500.00                         | 1,500.00                               | 2,936.53                   | (1,467.59)                          | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 25-4140-353-01                                      | SOFTWARE MAINT & LICENSE     | 84,450.00                        | 96,387.00                              | 49,163.00                  | 47,224.00                           | 78,925.00                             | 78,925.00                       | 78,925.00                       | -18.12%                     |
| 25-4140-393-00                                      | CONTRACTED SERVICES          | 32,822.00                        | 20,000.00                              | 19,500.00                  | 500.00                              | 150,000.00                            | 100,000.00                      | 100,000.00                      | 400.00%                     |
| 25-4140-452-00                                      | INSURANCE-VEHICLE            | 3,500.00                         | 3,500.00                               | 3,500.00                   | -                                   | 3,500.00                              | 3,500.00                        | 3,500.00                        | 0.00%                       |
| 25-4140-540-00                                      | CAPITAL OUTLAY-MOTOR VEHICLE | -                                | -                                      | -                          | -                                   | 70,000.00                             | 30,000.00                       | 30,000.00                       |                             |
| 25-4140-550-00                                      | CAPITAL OUTLAY-EQUIPMENT     | 14,655.00                        | 8,859.00                               | 8,989.72                   | (130.72)                            | 7,437.00                              | 7,437.00                        | 7,437.00                        | -16.05%                     |
| <b>TOTAL EXPENDITURES</b>                           |                              | <b>\$ 479,134.00</b>             | <b>\$ 498,324.87</b>                   | <b>\$ 348,797.12</b>       | <b>\$ 149,496.69</b>                | <b>\$ 891,920.00</b>                  | <b>\$ 600,500.00</b>            | <b>\$ 600,500.00</b>            | <b>20.50%</b>               |
| <b>FUND TOTAL REAL PROPERTY REVALUATION FUND 25</b> |                              | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ 1,702.88</b>         | <b>\$ (1,671.82)</b>                | <b>\$ (541,420.00)</b>                | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account   | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>COMMUNITY DEVELOPMENT FUND 26</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                                 |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 26-3493-360-04                                  | PROGRAM INCOME/ADM           | -                                | -                                      | 35,471.32                  | (35,471.32)                         | -                                     | -                               | -                               |                             |
| 26-3991-000-00                                  | FUND BALANCE                 | 14,640.00                        | -                                      | -                          | -                                   | 38,907.93                             | 38,908.00                       | 38,908.00                       |                             |
| <b>TOTAL REVENUES</b>                           |                              | \$ 14,640.00                     | \$ -                                   | \$ 35,471.32               | \$ (35,471.32)                      | \$ 38,907.93                          | \$ 38,908.00                    | \$ 38,908.00                    |                             |
| <b>EXPENDITURES</b>                             |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 26-4930-183-01                                  | RETIREE INSURANCE            | 14,640.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 26-9930-000-00                                  | DESIGNATED FUTURE APPROPRIAT | -                                | -                                      | -                          | -                                   | 38,907.93                             | 38,908.00                       | 38,908.00                       |                             |
| <b>TOTAL EXPENDITURES</b>                       |                              | \$ 14,640.00                     | \$ -                                   | \$ -                       | \$ -                                | \$ 38,907.93                          | \$ 38,908.00                    | \$ 38,908.00                    |                             |
| <b>FUND TOTAL COMMUNITY DEVELOPMENT FUND 26</b> |                              | \$ -                             | \$ -                                   | \$ 35,471.32               | \$ (35,471.32)                      | \$ -                                  | \$ -                            | \$ -                            |                             |



**JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024**

| Account                                   | Description              | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|--------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>LAW ENFORCEMENT FUND 27</b>            |                          |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                           |                          |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 27-3431-890-16                            | FEDERAL FORFEITURES      | 31,125.00                        | 10,000.00                              | 44,012.52                  | (34,012.52)                         | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 27-3991-000-00                            | FUND BALANCE             | 40,000.00                        | 20,000.00                              | -                          | 20,000.00                           | 20,000.00                             | 20,000.00                       | 20,000.00                       | 0.00%                       |
| <b>TOTAL REVENUES</b>                     |                          | \$ 71,125.00                     | \$ 30,000.00                           | \$ 44,012.52               | \$ (14,012.52)                      | \$ 30,000.00                          | \$ 30,000.00                    | \$ 30,000.00                    | 0.00%                       |
| <b>EXPENDITURES</b>                       |                          |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 27-4310-550-00                            | CAPITAL OUTLAY EQUIPMENT | 71,125.00                        | 30,000.00                              | 32,998.00                  | (2,998.00)                          | 30,000.00                             | 30,000.00                       | 30,000.00                       | 0.00%                       |
| <b>TOTAL EXPENDITURES</b>                 |                          | \$ 71,125.00                     | \$ 30,000.00                           | \$ 32,998.00               | \$ (2,998.00)                       | \$ 30,000.00                          | \$ 30,000.00                    | \$ 30,000.00                    | 0.00%                       |
| <b>FUND TOTAL LAW ENFORCEMENT FUND 27</b> |                          | \$ -                             | \$ -                                   | \$ 11,014.52               | \$ (11,014.52)                      | \$ -                                  | \$ -                            | \$ -                            |                             |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account   | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>CONSERVATION PRESERVATION RECREATION FUND 28</b> |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                                     |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 28-3981-000-11                                      | TRANSFER FROM GENERAL FUND   | 1,000,000.00                     | 500,000.00                             | 500,000.00                 | -                                   | 500,000.00                            | 500,000.00                      | 500,000.00                      | 0.00%                       |
| 28-3991-000-00                                      | FUND BALANCE                 | 1,398,850.00                     | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| <b>TOTAL REVENUES</b>                               |                              | <b>\$ 2,398,850.00</b>           | <b>\$ 500,000.00</b>                   | <b>\$ 500,000.00</b>       | <b>\$ -</b>                         | <b>\$ 500,000.00</b>                  | <b>\$ 500,000.00</b>            | <b>\$ 500,000.00</b>            | <b>0.00%</b>                |
| <b>EXPENDITURES</b>                                 |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 28-4960-693-00                                      | CONSERVATION/PRESERVATION/RE | 500,000.00                       | 380,500.00                             | -                          | 380,500.00                          | 500,000.00                            | 129,700.00                      | 129,700.00                      | -65.91%                     |
| 28-4960-693-17                                      | RECREATION IMPROVEMENTS      | 498,876.39                       | 119,500.00                             | 91,220.63                  | (22,160.22)                         | 2,128,300.00                          | 370,300.00                      | 370,300.00                      | 209.87%                     |
| 28-4960-693-19                                      | FV CONCESSION                | 773,850.00                       | -                                      | 186.10                     | (186.10)                            | -                                     | -                               | -                               |                             |
| 28-4960-693-20                                      | PRENTICE PROPERTY-CULLOWHEE  | 201,123.61                       | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 28-4960-693-21                                      | WHITTIER-QUALLA PARK         | 425,000.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| <b>TOTAL EXPENDITURES</b>                           |                              | <b>\$ 2,398,850.00</b>           | <b>\$ 500,000.00</b>                   | <b>\$ 91,406.73</b>        | <b>\$ 358,153.68</b>                | <b>\$ 2,628,300.00</b>                | <b>\$ 500,000.00</b>            | <b>\$ 500,000.00</b>            | <b>0.00%</b>                |
| <b>FUND TOTAL CONS/PRES/REC FUND 28</b>             |                              | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ 408,593.27</b>       | <b>\$ (358,153.68)</b>              | <b>\$ (2,128,300.00)</b>              | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account   | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>FIRE TAX FUND 29</b>                             |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                                     |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 29-3181-110-71                                      | CASHIERS PRIOR YEAR TAX      | 15,000.00                        | 10,000.00                              | 7,224.07                   | 2,775.93                            | 8,000.00                              | 8,000.00                        | 8,000.00                        | -20.00%                     |
| 29-3181-110-72                                      | HIGHLANDS PRIOR YEAR TAX     | 500.00                           | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 29-3182-110-01                                      | FIRE TAX-CASHIERS            | 1,757,170.00                     | 1,837,580.00                           | 1,882,021.25               | (44,441.25)                         | 1,904,304.00                          | 1,904,304.00                    | 1,904,304.00                    | 3.63%                       |
| 29-3182-110-02                                      | FIRE TAX-HIGHLANDS           | 83,753.00                        | 86,130.00                              | 88,238.16                  | (2,108.16)                          | 86,130.00                             | 86,130.00                       | 86,130.00                       | 0.00%                       |
| 29-3182-110-03                                      | CASHIERS NCVTS FIRE TAX      | 15,000.00                        | 21,000.00                              | 24,157.90                  | (3,157.90)                          | 25,000.00                             | 25,000.00                       | 25,000.00                       | 19.05%                      |
| 29-3182-110-04                                      | HIGHLANDS NCVTS FIRE TAX     | 100.00                           | 100.00                                 | 199.65                     | (99.65)                             | 225.00                                | 225.00                          | 225.00                          | 125.00%                     |
| 29-3182-175-00                                      | CASHIERS PENALTY & INTEREST  | 4,000.00                         | 5,000.00                               | 6,274.60                   | (1,274.60)                          | 6,500.00                              | 6,500.00                        | 6,500.00                        | 30.00%                      |
| 29-3182-175-01                                      | HIGHLANDS PENALTY & INTEREST | 250.00                           | 100.00                                 | 177.78                     | (77.78)                             | 200.00                                | 200.00                          | 200.00                          | 100.00%                     |
| <b>TOTAL REVENUES</b>                               |                              | <b>\$ 1,875,773.00</b>           | <b>\$ 1,959,910.00</b>                 | <b>\$ 2,008,293.41</b>     | <b>\$ (48,383.41)</b>               | <b>\$ 2,030,359.00</b>                | <b>\$ 2,030,359.00</b>          | <b>\$ 2,030,359.00</b>          | <b>3.59%</b>                |
| <b>EXPENDITURES</b>                                 |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 29-4340-490-01                                      | CASHIERS-GLENVILLE FIRE DIST | 1,791,170.00                     | 1,844,634.00                           | 1,690,914.50               | 153,719.50                          | 1,844,634.00                          | 1,844,634.00                    | 1,844,634.00                    | 0.00%                       |
| 29-4340-490-02                                      | HIGHLANDS FIRE               | 84,000.00                        | 84,000.00                              | 77,000.00                  | 7,000.00                            | 84,000.00                             | 84,000.00                       | 84,000.00                       | 0.00%                       |
| 29-4340-990-00                                      | DESIGNATED FOR FUTURE        | 603.00                           | 31,276.00                              | -                          | 31,276.00                           | 101,725.00                            | 101,725.00                      | 101,725.00                      | 225.25%                     |
| <b>TOTAL EXPENDITURES</b>                           |                              | <b>\$ 1,875,773.00</b>           | <b>\$ 1,959,910.00</b>                 | <b>\$ 1,767,914.50</b>     | <b>\$ 191,995.50</b>                | <b>\$ 2,030,359.00</b>                | <b>\$ 2,030,359.00</b>          | <b>\$ 2,030,359.00</b>          | <b>3.59%</b>                |
| <b>FUND TOTAL FIRE SERVICE DISTRICT TAX FUND 29</b> |                              | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ 240,378.91</b>       | <b>\$ (240,378.91)</b>              | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                                | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>DEBT SERVICE FUND 30</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                        |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 30-3981-000-11                         | TRANSFER FROM GENERAL FUND   | 3,095,507.00                     | 4,661,571.91                           | 2,862,582.52               | 1,798,989.39                        | 4,130,592.71                          | 4,130,592.50                    | 4,130,592.50                    | -11.39%                     |
| 30-3981-000-19                         | TRANSFER FROM SCR FUND 19    | 838,138.00                       | 819,087.50                             | 819,087.50                 | -                                   | 800,037.50                            | 800,037.50                      | 800,037.50                      | -2.33%                      |
| <b>TOTAL REVENUES</b>                  |                              | <b>\$ 3,933,645.00</b>           | <b>\$ 5,480,659.41</b>                 | <b>\$ 3,681,670.02</b>     | <b>\$ 1,798,989.39</b>              | <b>\$ 4,930,630.21</b>                | <b>\$ 4,930,630.00</b>          | <b>\$ 4,930,630.00</b>          | <b>-10.04%</b>              |
| <b>COUNTY DEBT</b>                     |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 30-9100-715-11                         | CASHIERS/WEBSTER PRINCIPAL   | 442,754.00                       | 221,376.69                             | 221,376.69                 | -                                   | -                                     | -                               | -                               | -100.00%                    |
| 30-9100-715-12                         | AGING FACILITY PRINCIPAL     | 278,067.00                       | 278,066.66                             | 139,033.33                 | 139,033.33                          | 139,033.43                            | 139,033.00                      | 139,033.00                      | -50.00%                     |
| 30-9100-715-13                         | JACKSON LIBRARY/SCC PRINCIPA | 686,364.00                       | 686,363.06                             | 686,363.06                 | -                                   | 686,363.06                            | 686,363.00                      | 686,363.00                      | 0.00%                       |
| 30-9100-715-17                         | POOL FACILITY PRINCIPAL      | -                                | 1,334,000.00                           | 1,334,000.00               | -                                   | 1,334,000.00                          | 1,334,000.00                    | 1,334,000.00                    | 0.00%                       |
| 30-9100-725-11                         | CASHIERS/WEBSTER SITE INTERE | 12,121.00                        | 2,424.07                               | 2,424.07                   | -                                   | -                                     | -                               | -                               | -100.00%                    |
| 30-9100-725-12                         | AGING FACILITY INTEREST      | 14,203.00                        | 7,890.15                               | 4,734.09                   | 3,156.06                            | 1,578.03                              | 1,578.00                        | 1,578.00                        | -80.00%                     |
| 30-9100-725-13                         | JACKSON LIBRARY/SCC INTEREST | 55,544.00                        | 38,453.49                              | 38,453.49                  | -                                   | 21,363.05                             | 21,363.00                       | 21,363.00                       | -44.44%                     |
| 30-9100-725-17                         | POOL FACILITY INTEREST       | -                                | 618,700.00                             | 618,700.00                 | -                                   | 602,538.48                            | 602,538.00                      | 602,538.00                      | -2.61%                      |
| <b>TOTAL COUNTY DEBT</b>               |                              | <b>\$ 1,489,053.00</b>           | <b>\$ 3,187,274.12</b>                 | <b>\$ 3,045,084.73</b>     | <b>\$ 142,189.39</b>                | <b>\$ 2,784,876.05</b>                | <b>\$ 2,784,875.00</b>          | <b>\$ 2,784,875.00</b>          | <b>-12.63%</b>              |
| <b>SCHOOL DEBT</b>                     |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 30-9100-715-07                         | L-FAIRVIEW K PRINCIPAL       | 217,580.00                       | 108,789.88                             | 108,789.88                 | -                                   | -                                     | -                               | -                               | -100.00%                    |
| 30-9100-715-14                         | R-SMH GYM,FINE ARTS,BR PRINC | 666,667.00                       | 666,666.66                             | 666,666.66                 | -                                   | 666,666.66                            | 666,667.00                      | 666,667.00                      | 0.00%                       |
| 30-9100-715-15                         | R-SCHOOL MAINT-QZAB PRINCIPA | 600,000.00                       | 600,000.00                             | 600,000.00                 | -                                   | 600,000.00                            | 600,000.00                      | 600,000.00                      | 0.00%                       |
| 30-9100-715-16                         | SCC HEALTH SCIENCE PRINCIPAL | 500,000.00                       | 500,000.00                             | 500,000.00                 | -                                   | 500,000.00                            | 500,000.00                      | 500,000.00                      | 0.00%                       |
| 30-9100-725-07                         | L-FAIRVIEW K INTEREST        | 5,957.00                         | 1,191.25                               | 1,191.25                   | -                                   | -                                     | -                               | -                               | -100.00%                    |
| 30-9100-725-14                         | R-SMH GYM,FINE ARTS,BR INTER | 116,250.00                       | 97,650.00                              | 97,650.00                  | -                                   | 79,050.00                             | 79,050.00                       | 79,050.00                       | -19.05%                     |
| 30-9100-725-16                         | SCC HEALTH SCIENCE INTEREST  | 338,138.00                       | 319,087.50                             | 319,087.50                 | -                                   | 300,037.50                            | 300,038.00                      | 300,038.00                      | -5.97%                      |
| <b>TOTAL SCHOOL DEBT</b>               |                              | <b>\$ 2,444,592.00</b>           | <b>\$ 2,293,385.29</b>                 | <b>\$ 2,293,385.29</b>     | <b>\$ -</b>                         | <b>\$ 2,145,754.16</b>                | <b>\$ 2,145,755.00</b>          | <b>\$ 2,145,755.00</b>          | <b>-6.44%</b>               |
| <b>TOTAL DEBT</b>                      |                              | <b>\$ 3,933,645.00</b>           | <b>\$ 5,480,659.41</b>                 | <b>\$ 5,338,470.02</b>     | <b>\$ 142,189.39</b>                | <b>\$ 4,930,630.21</b>                | <b>\$ 4,930,630.00</b>          | <b>\$ 4,930,630.00</b>          | <b>-10.04%</b>              |
| <b>FUND TOTAL DEBT SERVICE FUND 30</b> |                              | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ (1,656,800.00)</b>   | <b>\$ 1,656,800.00</b>              | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                               | Description                | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---------------------------------------|----------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>CLEAN WATER FUND 41</b>            |                            |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                       |                            |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 41-3981-000-11                        | TRANSFER FROM GENERAL FUND | 23,000.00                        | 23,000.00                              | 23,000.00                  | -                                   | 23,000.00                             | 23,000.00                       | 23,000.00                       | 0.00%                       |
| <b>TOTAL REVENUES</b>                 |                            | <b>\$ 23,000.00</b>              | <b>\$ 23,000.00</b>                    | <b>\$ 23,000.00</b>        | <b>\$ -</b>                         | <b>\$ 23,000.00</b>                   | <b>\$ 23,000.00</b>             | <b>\$ 23,000.00</b>             | <b>0.00%</b>                |
| <b>EXPENDITURES</b>                   |                            |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 41-7140-699-02                        | WATERSHED ASSOC TUCK RIVER | 23,000.00                        | 23,000.00                              | 23,000.00                  | -                                   | 23,000.00                             | 23,000.00                       | 23,000.00                       | 0.00%                       |
| <b>TOTAL EXPENDITURES</b>             |                            | <b>\$ 23,000.00</b>              | <b>\$ 23,000.00</b>                    | <b>\$ 23,000.00</b>        | <b>\$ -</b>                         | <b>\$ 23,000.00</b>                   | <b>\$ 23,000.00</b>             | <b>\$ 23,000.00</b>             | <b>0.00%</b>                |
| <b>FUND TOTAL CLEAN WATER FUND 41</b> |                            | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ -</b>                | <b>\$ -</b>                         | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account  | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>ECONOMIC DEVELOPMENT REVOLVING LOAN FUND 42</b> |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                                    |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 42-3490-360-02                                     | BALSAMWEST PRINCIPAL         | 10,000.00                        | 2,916.67                               | 2,500.02                   | 416.65                              | 2,916.67                              | 2,917.00                        | 2,917.00                        | 0.01%                       |
| 42-3831-491-00                                     | INVESTMENT EARNINGS          | -                                | -                                      | 6,822.05                   | (6,822.05)                          | 10,000.00                             | 10,000.00                       | 10,000.00                       |                             |
| <b>TOTAL REVENUES</b>                              |                              | <b>\$ 10,000.00</b>              | <b>\$ 2,916.67</b>                     | <b>\$ 9,322.07</b>         | <b>\$ (6,405.40)</b>                | <b>\$ 12,916.67</b>                   | <b>\$ 12,917.00</b>             | <b>\$ 12,917.00</b>             | <b>342.87%</b>              |
| <b>EXPENDITURES</b>                                |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 42-4920-399-02                                     | BALSAMWEST-TOWN OF SYLVA     | 5,000.00                         | -                                      | 5,000.04                   | (5,000.04)                          | -                                     | -                               | -                               |                             |
| 42-4920-400-13                                     | RESERVE FOR ECONOMIC DEVELOP | 5,000.00                         | 2,916.67                               | -                          | 2,916.67                            | 12,916.67                             | 12,917.00                       | 12,917.00                       | 342.87%                     |
| <b>TOTAL EXPENDITURES</b>                          |                              | <b>\$ 10,000.00</b>              | <b>\$ 2,916.67</b>                     | <b>\$ 5,000.04</b>         | <b>\$ (2,083.37)</b>                | <b>\$ 12,916.67</b>                   | <b>\$ 12,917.00</b>             | <b>\$ 12,917.00</b>             | <b>342.87%</b>              |
| <b>FUND TOTAL EC DEV REVOLVING LOAN FUND 42</b>    |                              | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ 4,322.03</b>         | <b>\$ (4,322.03)</b>                | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |



# CAPITAL PROJECTS

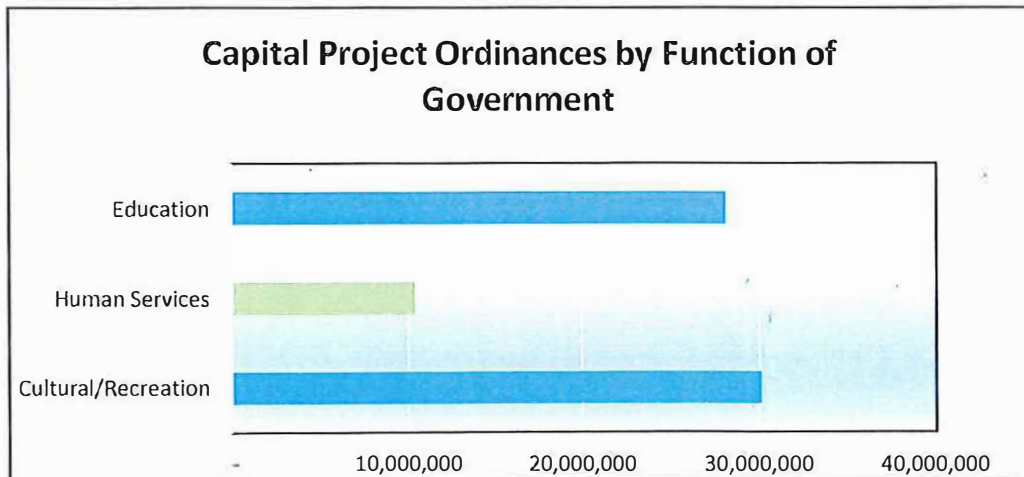




## Capital Project Ordinances

The following projects have been authorized by Capital Project Ordinances:

| <b>Project</b>                       | <b>Amount</b>            |
|--------------------------------------|--------------------------|
| Dillsboro Complex                    | 5,671,023                |
| Glenville-Cashiers Splash Pad        | 1,111,691                |
| Greenways                            | 1,937,063                |
| Human Service Projects-CDP, Homeless | 4,678,279                |
| Indoor Pool Facility                 | 24,931,308               |
| SCC Health Science Building          | 20,697,210               |
| School Improvements Security         | 7,434,447                |
| Webster Park                         | 105,000                  |
| Whittier-Qualla Park                 | 2,013,525                |
| <br><b>Total</b>                     | <br><b>\$ 68,579,546</b> |



**CASHIERS-GLENVILLE RECREATION PROJECT 43**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2023

|  |                | ACTUAL                   |                |                        |                        |
|--|----------------|--------------------------|----------------|------------------------|------------------------|
|  |                | Project<br>Authorization | Prior<br>Years | Current<br>Year        | Total To<br>Date       |
| <b>Revenues:</b>   |                |                          |                |                        |                        |
| Investment Earnings  | 43-3831-491-02 | -                        | -              | -                      | -                      |
| <b>Total Revenues:</b>   |                | <u>\$ -</u>              | <u>\$ -</u>    | <u>\$ -</u>            | <u>\$ -</u>            |
| <b>Expenditures:</b>   |                |                          |                |                        |                        |
| Architect,Engineering  | 43-6127-199-00 | \$ 132,464.00            | \$ -           | \$ 20,387.13           | \$ 20,387.13           |
| Site Preparation   | 43-6127-580-01 | 235,000.00               | -              | -                      | -                      |
| Mobilization   | 43-6127-580-02 | 18,303.00                | -              | -                      | -                      |
| Sidewalks & Pathways   | 43-6127-580-03 | 50,000.00                | -              | -                      | -                      |
| Wayfinding Signage   | 43-6127-580-04 | 5,000.00                 | -              | -                      | -                      |
| Tennis Courts  | 43-6127-580-05 | 115,000.00               | -              | -                      | -                      |
| Picnic Tables  | 43-6127-580-06 | 9,600.00                 | -              | -                      | -                      |
| Trash & Recycle Receptacles  | 43-6127-580-07 | 12,600.00                | -              | -                      | -                      |
| Benches  | 43-6127-580-08 | 7,200.00                 | -              | -                      | -                      |
| General Plantings  | 43-6127-580-09 | 35,000.00                | -              | -                      | -                      |
| Splash Pad   | 43-6127-580-10 | 445,766.00               | -              | -                      | -                      |
| Contingency  | 43-6127-990-00 | 45,758.00                | -              | -                      | -                      |
| <b>Total Expenditures:</b>   |                | <u>\$ 1,111,691.00</u>   | <u>\$ -</u>    | <u>\$ 20,387.13</u>    | <u>\$ 20,387.13</u>    |
| Revenues over (under) expenditures                                       |                | \$ (1,111,691.00)        | \$ -           | \$ (20,387.13)         | \$ (20,387.13)         |
| <b>Other financing sources:</b>  |                |                          |                |                        |                        |
| Operating transfers--in:   |                |                          |                |                        |                        |
| General Fund 12  | 43-3981-000-12 | 1,111,691.00             | -              | 1,111,691.00           | 1,111,691.00           |
| <b>Total Other financing sources:</b>                                    |                | \$ 1,111,691.00          | \$ -           | \$ 1,111,691.00        | \$ 1,111,691.00        |
| Revenues and other financing sources over<br>expenditures and other uses |                | <u>\$ -</u>              | <u>\$ -</u>    | <u>\$ 1,091,303.87</u> | <u>\$ 1,091,303.87</u> |
| Fund Balance beginning of year, July 1                                   |                |                          |                | <u>\$ -</u>            |                        |
| Fund Balance end of year, June 30  |                |                          |                | <u>\$ 1,091,303.87</u> |                        |

**WHITTER-QUALLA PARK PROJECT 43**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2023

|  |                | ACTUAL                   |                |                      |                      |
|--|----------------|--------------------------|----------------|----------------------|----------------------|
|  |                | Project<br>Authorization | Prior<br>Years | Current<br>Year      | Total To<br>Date     |
| <b>Revenues:</b>   |                |                          |                |                      |                      |
| PARTF Grant  | 43-3612-260-00 | \$ 500,000.00            | \$ -           | \$ -                 | \$ -                 |
| Investment Earnings  | 43-3831-491-01 | <u>-</u>                 | <u>-</u>       | <u>-</u>             | <u>-</u>             |
| <b>Total Revenues:</b>   |                | <u>\$ 500,000.00</u>     | <u>\$ -</u>    | <u>\$ -</u>          | <u>\$ -</u>          |
| <b>Expenditures:</b>   |                |                          |                |                      |                      |
| Picnic Shelter   | 43-6126-580-01 | \$ 177,030.00            | \$ -           | \$ -                 | \$ -                 |
| Playground   | 43-6126-580-02 | 287,190.00               | -              | -                    | -                    |
| Paving, Circulation, Signage   | 43-6126-580-03 | 573,760.00               | -              | -                    | -                    |
| Bathroom Facilities  | 43-6126-580-04 | 186,740.00               | -              | -                    | -                    |
| Utilities Water&Sewer  | 43-6126-580-05 | 88,740.00                | -              | -                    | -                    |
| Landscaping  | 43-6126-580-06 | 174,465.00               | -              | -                    | -                    |
| Site Grading,Preparation   | 43-6126-580-07 | 294,710.00               | -              | -                    | -                    |
| Site Elements  | 43-6126-580-08 | 82,890.00                | -              | -                    | -                    |
| Planning,Incidental  | 43-6126-580-09 | 98,000.00                | -              | 10,290.00            | 10,290.00            |
| Contingency  | 43-6126-990-00 | <u>50,000.00</u>         | <u>-</u>       | <u>-</u>             | <u>-</u>             |
| <b>Total Expenditures:</b>   |                | <u>\$ 2,013,525.00</u>   | <u>\$ -</u>    | <u>\$ 10,290.00</u>  | <u>\$ 10,290.00</u>  |
| Revenues over (under) expenditures                                       |                | \$ (1,513,525.00)        | \$ -           | \$ (10,290.00)       | \$ (10,290.00)       |
| <b>Other financing sources:</b>  |                |                          |                |                      |                      |
| Operating transfers--in:   |                |                          |                |                      |                      |
| General Fund 12  | 43-3981-000-12 | 756,763.00               |                | 756,763.00           | 756,763.00           |
| CPR Fund   | 43-3981-000-28 | <u>\$ 756,762.00</u>     | <u>-</u>       | <u>\$ -</u>          | <u>-</u>             |
| <b>Total Other financing sources:</b>                                    |                | \$ 1,513,525.00          | \$ -           | \$ 756,763.00        | \$ 756,763.00        |
| Revenues and other financing sources over<br>expenditures and other uses |                | <u>\$ -</u>              | <u>\$ -</u>    | <u>\$ 746,473.00</u> | <u>\$ 746,473.00</u> |
| Fund Balance beginning of year, July 1                                   |                |                          |                | <u>\$ -</u>          |                      |
| Fund Balance end of year, June 30  |                |                          |                | <u>\$ 746,473.00</u> |                      |



## Glenville-Cashiers Park Project

Concept A was chosen as the master plan, as it beautifully reflected the vision of a park offering a diversity of users and user experiences. Upon walking into the park, the road turns into a one-way loop with parking lots between a main path and parking area with a more urban area. Visually, the design results in the calming effect of the park with its paths and meadows opening on the hillside for the natural beauty of the land. The design also has a lot of greenery with its many meadows and hillsides and its meadows and hillsides are a great mix of natural and man-made.



7 Whittier Park

## Whittier-Qualla Park Project



**WEBSTER PARK PROJECT 43**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2023

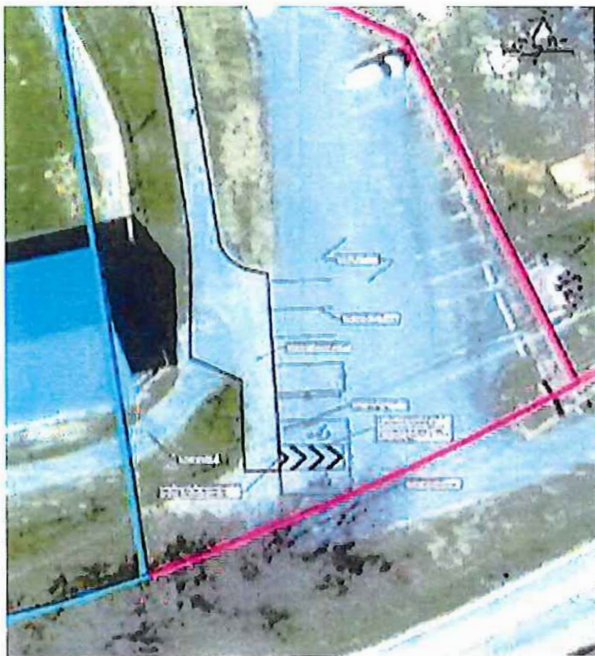
|  |                | ACTUAL                   |                |                    |                    |
|--|----------------|--------------------------|----------------|--------------------|--------------------|
|  |                | Project<br>Authorization | Prior<br>Years | Current<br>Year    | Total To<br>Date   |
| <b>Revenues:</b>   |                |                          |                |                    |                    |
| State of NC-Spec Approp  | 43-3612-260-01 | \$ 90,000.00             | \$ -           | \$ -               | \$ -               |
| <b>Total Revenues:</b>   |                | <u>\$ 90,000.00</u>      | <u>\$ -</u>    | <u>\$ -</u>        | <u>\$ -</u>        |
| <b>Expenditures:</b>   |                |                          |                |                    |                    |
| Picnic Shelter   | 43-6129-580-01 | \$ 65,000.00             | \$ -           | \$ -               | \$ -               |
| Electric Power & Lights  | 43-6129-580-02 | 12,000.00                | -              | -                  | -                  |
| Protective Netting   | 43-6129-580-03 | 10,000.00                | -              | 9,039.98           | 9,039.98           |
| Trail Screenings   | 43-6129-580-04 | 1,000.00                 | -              | -                  | -                  |
| Pet Waste Stations   | 43-6129-580-05 | 1,000.00                 | -              | 758.91             | 758.91             |
| ADA Parking & Sidewalk   | 43-6129-580-06 | 9,500.00                 | -              | -                  | -                  |
| Picnic Tables  | 43-6129-580-07 | 6,500.00                 | -              | -                  | -                  |
| <b>Total Expenditures:</b>   |                | <u>\$ 105,000.00</u>     | <u>\$ -</u>    | <u>\$ 9,798.89</u> | <u>\$ 9,798.89</u> |
| Revenues over (under) expenditures                                       |                | \$ (15,000.00)           | \$ -           | \$ (9,798.89)      | \$ (9,798.89)      |
| <b>Other financing sources:</b>  |                |                          |                |                    |                    |
| Operating transfers--in:   |                |                          |                |                    |                    |
| CPR Fund   | 43-3981-000-28 | \$ 15,000.00             | -              | \$ 15,000.00       | 15,000.00          |
| <b>Total Other financing sources:</b>                                    |                | \$ 15,000.00             | \$ -           | \$ 15,000.00       | \$ 15,000.00       |
| Revenues and other financing sources over<br>expenditures and other uses |                | <u>\$ -</u>              | <u>\$ -</u>    | <u>\$ 5,201.11</u> | <u>\$ 5,201.11</u> |
| Fund Balance beginning of year, July 1                                   |                |                          |                | <u>\$ -</u>        |                    |
| Fund Balance end of year, June 30  |                |                          |                | <u>\$ 5,201.11</u> |                    |



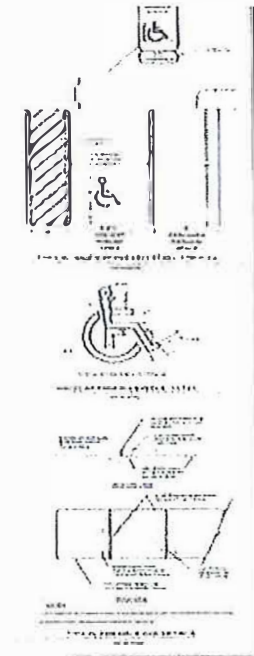
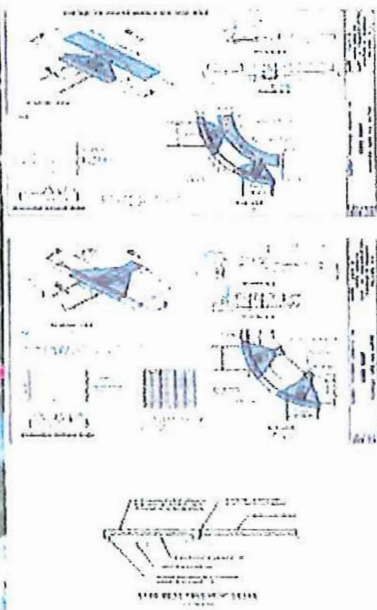
WEBSTER PARK - PICNIC SHELTER AND PLAYGROUND  
CONCEPT PLAN

JACQUES CORBUSIER  
LANDSCAPE ARCHITECTURE  
NOVEMBER 2022

# Webster Park Project



WEBSTER PARK - PICNIC SHELTER AND PLAYGROUND  
ADA PARKING DETAIL



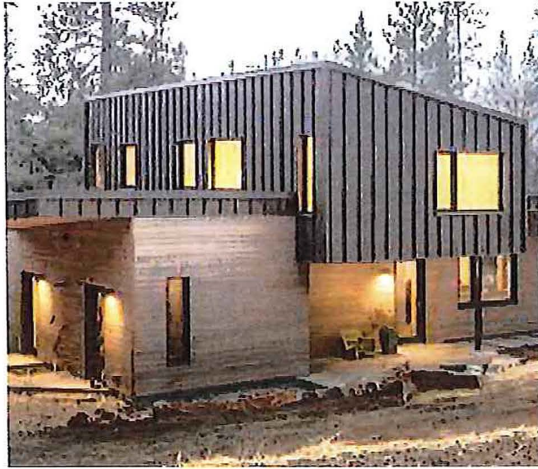
JACQUES CORBUSIER  
LANDSCAPE ARCHITECTURE  
NOVEMBER 2022

**CAPITAL PROJECTS FUND 44**

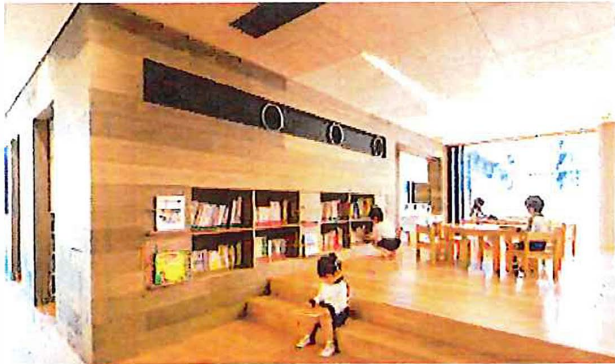
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2023

|   |                | ACTUAL                   |                        |                        |                        |
|---|----------------|--------------------------|------------------------|------------------------|------------------------|
|   |                | Project<br>Authorization | Prior<br>Years         | Current<br>Year        | Total To<br>Date       |
| <b>Revenues:</b>  |                |                          |                        |                        |                        |
| Dogwood Health Trust  | 44-3580-360-01 | \$ 2,348,997.50          | \$ 2,174,497.50        | \$ -                   | \$ 2,174,497.50        |
| American Rescue Plan Act  | 44-3580-360-02 | 2,329,281.50             | 2,174,497.50           | -                      | 2,174,497.50           |
| Investment Earnings   | 44-3831-491-00 | <u>-</u>                 | <u>-</u>               | <u>-</u>               | <u>-</u>               |
| <b>Total Revenues:</b>  |                | <u>\$ 4,678,279.00</u>   | <u>\$ 4,348,995.00</u> | <u>\$ -</u>            | <u>\$ 4,348,995.00</u> |
| <b>Expenditures:</b>  |                |                          |                        |                        |                        |
| <b>Human Services Projects</b>  |                |                          |                        |                        |                        |
| Planning-Homeless Shelter   | 44-5850-199-01 | \$ 28,500.00             | \$ 6,000.00            | \$ 22,500.00           | \$ 28,500.00           |
| Planning/Architect-CDP  | 44-5850-199-02 | 330,000.00               |                        | 74,592.83              | 74,592.83              |
| Construction-CDP Facility   | 44-5850-580-01 | <u>4,319,779.00</u>      | <u>-</u>               | <u>-</u>               | <u>-</u>               |
| <b>Total Human Services Projects</b>                                  |                | <u>\$ 4,678,279.00</u>   | <u>\$ 6,000.00</u>     | <u>\$ 97,092.83</u>    | <u>\$ 103,092.83</u>   |
| <b>Total Expenditures:</b>  |                | <u>\$ 4,678,279.00</u>   | <u>\$ 6,000.00</u>     | <u>\$ 97,092.83</u>    | <u>\$ 103,092.83</u>   |
| Revenues over (under) expenditures                                    |                | \$ -                     | \$ 4,342,995.00        | \$ (97,092.83)         | \$ 4,245,902.17        |
| Other financing sources:  |                |                          |                        |                        |                        |
| Operating transfers--in:  |                |                          |                        |                        |                        |
| Capital Reserve Fund  | 44-3981-000-20 | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| Total Other financing sources:  |                | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| Revenues and other financing sources over expenditures and other uses |                | <u>\$ -</u>              | <u>\$ 4,342,995.00</u> | <u>\$ (97,092.83)</u>  | <u>\$ 4,245,902.17</u> |
| Fund Balance beginning of year, July 1                                |                |                          |                        | <u>\$ 4,342,995.00</u> |                        |
| Fund Balance end of year, June 30                                     |                |                          |                        | <u>\$ 4,245,902.17</u> |                        |





## Domestic Violence Center





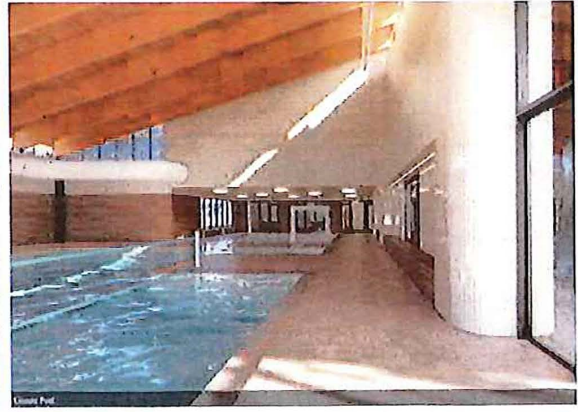
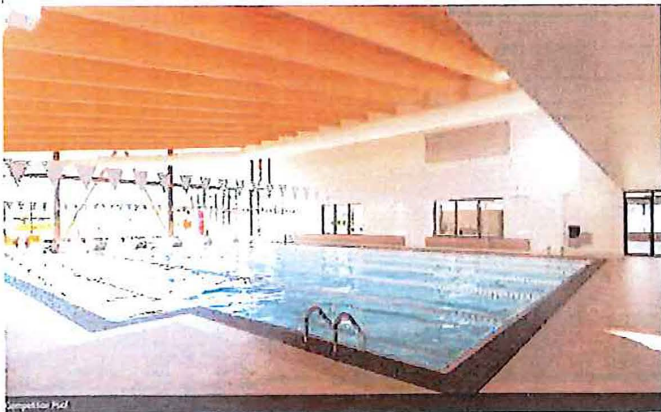
**INDOOR POOL FACILITY FUND 45**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2023

|   |                | <b>ACTUAL</b>                    |                         |                          |                          |
|---|----------------|----------------------------------|-------------------------|--------------------------|--------------------------|
|   |                | <b>Project<br/>Authorization</b> | <b>Prior<br/>Years</b>  | <b>Current<br/>Year</b>  | <b>Total To<br/>Date</b> |
| <b>Revenues:</b>  |                |                                  |                         |                          |                          |
| Bond Proceeds   | 45-3920-000-00 | \$ 20,000,000.00                 | \$ 20,000,000.00        | \$ -                     | \$ 20,000,000.00         |
| Investment Earnings   | 45-3831-491-00 | 750,000.00                       | 10,114.88               | 570,185.40               | 580,300.28               |
| <b>Total Revenues:</b>  |                | <u>\$ 20,750,000.00</u>          | <u>\$ 20,010,114.88</u> | <u>\$ 570,185.40</u>     | <u>\$ 20,580,300.28</u>  |
| <b>Expenditures:</b>  |                |                                  |                         |                          |                          |
| Legal-Closing Costs   | 45-4199-192-00 | \$ 98,619.00                     | \$ 98,618.72            | \$ -                     | \$ 98,618.72             |
| Architect & Civil Engineering   | 45-4199-199-00 | 1,487,488.00                     | 1,177,772.64            | 139,178.49               | 1,316,951.13             |
| Surveying & Geotechnical  | 45-4199-199-01 | 300,000.00                       | 1,000.00                | (400.00)                 | 600.00                   |
| Permitting  | 45-4199-199-02 | 16,381.00                        | -                       | 13,475.65                | 13,475.65                |
| Construction  | 45-4199-580-00 | 21,174,000.00                    | -                       | 6,406,829.26             | 6,406,829.26             |
| Furnishing and Fixtures   | 45-4199-580-01 | 246,400.00                       | -                       | -                        | -                        |
| Technology  | 45-4199-580-02 | 223,200.00                       | -                       | -                        | -                        |
| Contingency   | 45-4199-990-00 | 1,385,220.00                     | -                       | -                        | -                        |
| <b>Total Expenditures:</b>  |                | <u>\$ 24,931,308.00</u>          | <u>\$ 1,277,391.36</u>  | <u>\$ 6,559,083.40</u>   | <u>\$ 7,836,474.76</u>   |
| Revenues over (under) expenditures                                    |                | \$ (4,181,308.00)                | \$ 18,732,723.52        | \$ (5,988,898.00)        | \$ 12,743,825.52         |
| Other financing sources:  |                |                                  |                         |                          |                          |
| Operating transfers--in:  |                |                                  |                         |                          |                          |
| General Fund  | 45-3981-000-11 | \$ 4,181,308.00                  | 4,181,308.00            | \$ -                     | \$ 4,181,308.00          |
| Total Other financing sources:  |                | \$ 4,181,308.00                  | \$ 4,181,308.00         | \$ -                     | \$ 4,181,308.00          |
| Revenues and other financing sources over expenditures and other uses |                | <u>\$ -</u>                      | <u>\$ 22,914,031.52</u> | <u>\$ (5,988,898.00)</u> | <u>\$ 16,925,133.52</u>  |
| Fund Balance beginning of year, July 1                                |                |                                  |                         | <u>\$ 22,914,031.52</u>  |                          |
| Fund Balance end of year, June 30                                     |                |                                  |                         | <u>\$ 16,925,133.52</u>  |                          |



## Indoor Pool Facility



**DILLSBORO COMPLEX PROJECT FUND 46**

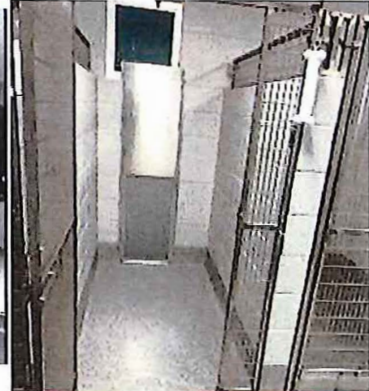
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2023

|  |                | ACTUAL                   |                        |                          |                        |
|--|----------------|--------------------------|------------------------|--------------------------|------------------------|
|  |                | Project<br>Authorization | Prior<br>Years         | Current<br>Year          | Total To<br>Date       |
| <b>Revenues:</b>   |                |                          |                        |                          |                        |
| Investment Earnings  | 46-3831-491-00 | 10,000.00                | -                      | 9,804.51                 | 9,804.51               |
| <b>Total Revenues:</b>   |                | <u>\$ 10,000.00</u>      | <u>\$ -</u>            | <u>\$ 9,804.51</u>       | <u>\$ 9,804.51</u>     |
| <b>Expenditures:</b>   |                |                          |                        |                          |                        |
| MPS Engineering Fees   | 46-5120-199-00 | \$ 253,353.00            | \$ 464,717.46          | \$ (221,777.29)          | \$ 242,940.17          |
| Hazmet & Permitting Fees   | 46-5120-199-01 | 63,207.00                | 11,477.30              | 102.65                   | 11,579.95              |
| WR Engineering Fees  | 46-5120-199-02 | 179,647.00               |                        | 179,647.00               | 179,647.00             |
| McGee Engineering Fees   | 46-5120-199-03 | 39,500.00                |                        | 38,652.79                | 38,652.79              |
| Construction   | 46-5120-580-00 | 4,581,159.12             | 3,617,891.80           | 940,015.00               | 4,557,906.80           |
| Furnishing and Fixtures  | 46-5120-580-01 | 287,719.00               | 103,009.88             | 132,675.03               | 235,684.91             |
| Signage  | 46-5120-580-02 | 13,000.00                | 7,655.96               | 5,317.31                 | 12,973.27              |
| Technology   | 46-5120-580-03 | 146,500.00               |                        | 19,528.57                | 19,528.57              |
| Kilns, Carport, Fencing  | 46-5120-580-04 | 52,572.00                |                        | 35,223.10                | 35,223.10              |
| Shipping Containers  | 46-5120-580-05 | 10,000.00                |                        | 9,975.00                 | 9,975.00               |
| Contingency  | 46-5120-990-00 | 44,365.74                | -                      | -                        | -                      |
| <b>Total Expenditures:</b>   |                | <u>\$ 5,671,022.86</u>   | <u>\$ 4,204,752.40</u> | <u>\$ 1,139,359.16</u>   | <u>\$ 5,344,111.56</u> |
| Revenues over (under) expenditures                                       |                | \$ (5,661,022.86)        | \$ (4,204,752.40)      | \$ (1,129,554.65)        | \$ (5,334,307.05)      |
| <b>Other financing sources:</b>  |                |                          |                        |                          |                        |
| Operating transfers--in:   |                |                          |                        |                          |                        |
| Capital Reserve 20   | 46-3981-000-20 | \$ 5,390,000.00          | \$ 5,390,000.00        | \$ -                     | \$ 5,390,000.00        |
| General Fund   | 46-3981-000-11 | 224,326.00               | 224,326.00             | -                        | 224,326.00             |
| Health Department Fund 43  | 46-3981-000-43 | 46,696.86                | 46,696.86              | -                        | 46,696.86              |
| <b>Total Other financing sources:</b>                                    |                | <u>\$ 5,661,022.86</u>   | <u>\$ 5,661,022.86</u> | <u>\$ -</u>              | <u>\$ 5,661,022.86</u> |
| Revenues and other financing sources over<br>expenditures and other uses |                | <u>\$ -</u>              | <u>\$ 1,456,270.46</u> | <u>\$ (1,129,554.65)</u> | <u>\$ 326,715.81</u>   |
| Fund Balance beginning of year, July 1                                   |                |                          |                        | <u>\$ 1,456,270.46</u>   |                        |
|  |                |                          |                        | <u>\$ 326,715.81</u>     |                        |





## Dillsboro Complex Project





**GREENWAY PROJECT FUND 47**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2023

|  |                |                          | ACTUAL                 |                       |                        |
|--|----------------|--------------------------|------------------------|-----------------------|------------------------|
|  |                | Project<br>Authorization | Prior<br>Years         | Current<br>Year       | Total To<br>Date       |
| <b>Revenues:</b>   |                |                          |                        |                       |                        |
| Duke Energy  | 47-3612-000-00 | \$ 219,750.00            | \$ 219,742.22          |                       | \$ 219,742.22          |
| PARTF Grant  | 47-3612-260-00 | 435,000.00               | 435,000.00             | -                     | 435,000.00             |
| <b>Total Revenues:</b>   |                | <u>\$ 654,750.00</u>     | <u>\$ 654,742.22</u>   | <u>\$ -</u>           | <u>\$ 654,742.22</u>   |
| <b>Expenditures:</b>   |                |                          |                        |                       |                        |
| Engineering-Const Mgt  | 47-4264-199-00 | \$ 7,000.00              | \$ 7,000.00            | \$ -                  | \$ 7,000.00            |
| Engineering Fees   | 47-4264-199-01 | 88,415.00                | 82,663.00              | -                     | 82,663.00              |
| Construction Cost-Trails   | 47-4264-580-01 | 369,208.00               | 350,705.79             | 14,820.00             | 365,525.79             |
| Construction Cost-Pedestrian Bridge                                      | 47-4264-580-02 | 304,000.00               | 304,000.00             | -                     | 304,000.00             |
| Construction Cost-Bridge Installation                                    | 47-4264-580-03 | 1,119,700.00             | 1,003,481.75           | -                     | 1,003,481.75           |
| Construction-Utility Relocation  | 47-4264-580-04 | 48,740.00                | 48,738.78              | -                     | 48,738.78              |
| Contingency  | 47-4264-990-00 | -                        | -                      | -                     | -                      |
| <b>Total Expenditures:</b>   |                | <u>\$ 1,937,063.00</u>   | <u>\$ 1,796,589.32</u> | <u>\$ 14,820.00</u>   | <u>\$ 1,811,409.32</u> |
| Revenues over (under) expenditures                                       |                | \$ (1,282,313.00)        | \$ (1,141,847.10)      | \$ (14,820.00)        | \$ (1,156,667.10)      |
| <b>Other financing sources:</b>  |                |                          |                        |                       |                        |
| Operating transfers--in:   |                |                          |                        |                       |                        |
| Capital Reserve Fund   |                | \$ -                     | \$ -                   | \$ -                  | \$ -                   |
| Conservation Preservation Fund   |                | 1,282,313.00             | 1,282,313.00           | -                     | 1,282,313.00           |
| <b>Total Other financing sources:</b>                                    |                | <u>\$ 1,282,313.00</u>   | <u>\$ 1,282,313.00</u> | <u>\$ -</u>           | <u>\$ 1,282,313.00</u> |
| Revenues and other financing sources over<br>expenditures and other uses |                | <u>\$ -</u>              | <u>\$ 140,465.90</u>   | <u>\$ (14,820.00)</u> | <u>\$ 125,645.90</u>   |
| Fund Balance beginning of year, July 1                                   |                |                          |                        | <u>\$ 140,465.90</u>  |                        |
| Fund Balance end of year, June 30  |                |                          |                        | <u>\$ 125,645.90</u>  |                        |

**SCC HEALTH SCIENCE BUILDING FUND 48**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2023

|   |                | <b>ACTUAL</b>                    |                        |                         |                          |
|---|----------------|----------------------------------|------------------------|-------------------------|--------------------------|
|   |                | <b>Project<br/>Authorization</b> | <b>Prior<br/>Years</b> | <b>Current<br/>Year</b> | <b>Total To<br/>Date</b> |
| <b>Revenues:</b>  |                |                                  |                        |                         |                          |
| EDA Grant   | 48-3597-200-00 | \$ 2,015,395.00                  | \$ 1,826,511.86        | \$ 188,883.14           | \$ 2,015,395.00          |
| Connect NC Bonds  | 48-3597-300-00 | 5,445,597.00                     | 5,445,597.00           | -                       | 5,445,597.00             |
| Investment Earnings   | 48-3831-000-01 | 16,055.00                        | 16,053.60              | -                       | 16,053.60                |
| Loan Proceeds   | 48-3920-000-00 | <u>10,000,000.00</u>             | <u>10,000,000.00</u>   | <u>-</u>                | <u>10,000,000.00</u>     |
| <b>Total Revenues:</b>  |                | <u>\$ 17,477,047.00</u>          | <u>\$17,288,162.46</u> | <u>\$ 188,883.14</u>    | <u>\$17,477,045.60</u>   |
| <b>Expenditures:</b>  |                |                                  |                        |                         |                          |
| Administrative and Legal  | 48-5922-190-00 | \$ 33,400.00                     | \$ 27,398.14           | \$ 6,000.00             | \$ 33,398.14             |
| Design/Oversight Fees   | 48-5922-199-00 | 1,734,932.00                     | 1,738,676.55           | (3,760.17)              | 1,734,916.38             |
| Engineering Costs   | 48-5922-199-01 | 194,785.00                       | 194,510.71             | -                       | 194,510.71               |
| Construction  | 48-5922-580-00 | 18,723,038.00                    | 18,489,279.24          | 71,317.78               | 18,560,597.02            |
| AV/Network  | 48-5922-580-01 | -                                | -                      | -                       | -                        |
| Contingency   | 48-5922-990-00 | <u>11,055.00</u>                 | <u>-</u>               | <u>-</u>                | <u>-</u>                 |
| <b>Total Expenditures:</b>  |                | <u>\$ 20,697,210.00</u>          | <u>\$20,449,864.64</u> | <u>\$ 73,557.61</u>     | <u>\$20,523,422.25</u>   |
| Revenues over (under) expenditures                                    |                | \$ (3,220,163.00)                | \$ (3,161,702.18)      | \$ 115,325.53           | \$ (3,046,376.65)        |
| Other financing sources:  |                |                                  |                        |                         |                          |
| Operating transfers--in:  |                |                                  |                        |                         |                          |
| School Capital Reserve 19   | 48-3981-000-19 | \$ 3,220,163.00                  | \$ 3,220,163.00        | \$ -                    | \$ 3,220,163.00          |
| <b>Total Other financing sources:</b>                                 |                | <u>\$ 3,220,163.00</u>           | <u>\$ 3,220,163.00</u> | <u>\$ -</u>             | <u>\$ 3,220,163.00</u>   |
| Revenues and other financing sources over expenditures and other uses |                | <u>\$ -</u>                      | <u>\$ 58,460.82</u>    | <u>\$ 115,325.53</u>    | <u>\$ 173,786.35</u>     |
| Fund Balance beginning of year, July 1                                |                |                                  |                        | <u>\$ 58,460.82</u>     |                          |
| Fund Balance end of year, June 30                                     |                |                                  |                        | <u>\$ 173,786.35</u>    |                          |

**SCHOOL IMPROVEMENT FUND 49**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2023

|  |                | ACTUAL                   |                        |                          |                        |
|--|----------------|--------------------------|------------------------|--------------------------|------------------------|
|  |                | Project<br>Authorization | Prior<br>Years         | Current<br>Year          | Total To<br>Date       |
| <b>Revenues:</b>   |                |                          |                        |                          |                        |
| Investment Earnings  | 49-3831-491-00 | \$ 25,000.00             | \$ -                   | \$ 20,533.33             | \$ 20,533.33           |
| <b>Total Revenues:</b>   |                | <u>\$ 25,000.00</u>      | <u>\$ -</u>            | <u>\$ 20,533.33</u>      | <u>\$ 20,533.33</u>    |
| <b>Expenditures:</b>   |                |                          |                        |                          |                        |
| <b>Security Upgrades</b>   |                |                          |                        |                          |                        |
| Architect/Civil Engineering  | 49-5916-199-00 | \$ 311,947.00            | \$ 250,937.50          | \$ 60,792.50             | \$ 311,730.00          |
| Testing Services   | 49-5916-199-02 | 25,200.00                | -                      | 15,796.25                | 15,796.25              |
| Smoky Mountain High School   | 49-5916-580-01 | 2,548,000.00             | 110,650.00             | 1,097,312.00             | 1,207,962.00           |
| Fairview Elementary School   | 49-5916-580-02 | 1,874,300.00             | 119,150.00             | 932,248.90               | 1,051,398.90           |
| Blue Ridge School  | 49-5916-580-03 | 1,750,000.00             | 850,519.00             | 532,750.00               | 1,383,269.00           |
| Smokey Mountain Elementary   | 49-5916-580-04 | 850,000.00               | 444,640.00             | 185,615.00               | 630,255.00             |
| Other Costs  | 49-5916-990-00 | 75,000.00                | 409.44                 | 314.24                   | 723.68                 |
| <b>Total Security Upgrades</b>   |                | <u>\$ 7,434,447.00</u>   | <u>\$ 1,776,305.94</u> | <u>\$ 2,824,828.89</u>   | <u>\$ 4,601,134.83</u> |
| <b>Total Expenditures:</b>   |                | <u>\$ 7,434,447.00</u>   | <u>\$ 1,776,305.94</u> | <u>\$ 2,824,828.89</u>   | <u>\$ 4,601,134.83</u> |
| Revenues over (under) expenditures                                       |                | \$ (7,409,447.00)        | \$ (1,776,305.94)      | \$ (2,804,295.56)        | \$ (4,580,601.50)      |
| <b>Other financing sources:</b>  |                |                          |                        |                          |                        |
| Operating transfers--in:   |                |                          |                        |                          |                        |
| School Capital Reserve Fund 19   | 49-3981-000-19 | \$ 3,400,000.00          | \$ 3,400,000.00        | \$ -                     | \$ 3,400,000.00        |
| School Capital Reserve Fund 21   | 49-3981-000-21 | 4,009,447.00             | 4,009,447.00           | -                        | 4,009,447.00           |
| Operating transfers--out   |                |                          |                        |                          |                        |
| General Fund   |                | -                        | -                      | -                        | -                      |
| <b>Total Other financing sources:</b>                                    |                | <u>\$ 7,409,447.00</u>   | <u>\$ 7,409,447.00</u> | <u>\$ -</u>              | <u>\$ 7,409,447.00</u> |
| Revenues and other financing sources over<br>expenditures and other uses |                | <u>\$ -</u>              | \$ 5,633,141.06        | <u>\$ (2,804,295.56)</u> | <u>\$ 2,828,845.50</u> |
| Fund Balance beginning of year, July 1                                   |                |                          |                        | <u>\$ 5,633,141.06</u>   |                        |
| Fund Balance end of year, June 30  |                |                          |                        | <u>\$ 2,828,845.50</u>   |                        |



# ENTERPRISE FUNDS

- **Economic Development Fund 64**
- **Solid Waste Fund 65**
- **Green Energy Fund 66**
- **Airport Authority Fund 78**





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account  | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>ECONOMIC DEVELOPMENT FUND 64</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                                |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 64-3492-360-01                                 | 540 BROADCASTING INTEREST    | 417.00                           | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 64-3492-360-02                                 | 540 BROADCASTING PRINCIPAL   | 18,628.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 64-3492-860-01                                 | RENTS-SUNRISE SUN-RIP TOMATO | 21,090.00                        | -                                      | 12,302.50                  | (12,302.50)                         | -                                     | -                               | -                               |                             |
| 64-3492-860-08                                 | RENTS-CONSOLIDATED METCO     | -                                | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 64-3492-860-09                                 | RENTS-THOMAS VALLEY GROWERS  | 15,000.00                        | 15,000.00                              | -                          | 15,000.00                           | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 64-3835-820-00                                 | SALE OF FIXED ASSETS         | -                                | 738,466.00                             | 738,465.42                 | 0.58                                | -                                     | -                               | -                               | -100.00%                    |
| 64-3991-000-00                                 | FUND BALANCE                 | -                                | -                                      | -                          | -                                   | -                                     | 35,000.00                       | 35,000.00                       |                             |
| <b>TOTAL REVENUES</b>                          |                              | <b>\$ 55,135.00</b>              | <b>\$ 753,466.00</b>                   | <b>\$ 750,767.92</b>       | <b>\$ 2,698.08</b>                  | <b>\$ 15,000.00</b>                   | <b>\$ 50,000.00</b>             | <b>\$ 50,000.00</b>             | <b>-93.36%</b>              |
| <b>EXPENDITURES</b>                            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 64-4920-299-00                                 | MISCELLANEOUS                | -                                | -                                      | 64.00                      | (64.00)                             | -                                     | -                               | -                               |                             |
| 64-4920-331-00                                 | UTILITIES                    | 10,500.00                        | -                                      | 6,794.11                   | (6,794.11)                          | -                                     | -                               | -                               |                             |
| 64-4920-351-00                                 | REPAIRS & MAINTENANCE        | 24,635.00                        | 5,000.00                               | 1,726.00                   | 3,274.00                            | 5,000.00                              | 5,000.00                        | 5,000.00                        | 0.00%                       |
| 64-4920-454-00                                 | INSURANCE                    | 20,000.00                        | 10,000.00                              | 6,065.48                   | 3,934.52                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 64-4920-540-00                                 | CAPITAL OUTLAY-MOTOR VEHICLE | -                                | -                                      | -                          | -                                   | -                                     | 35,000.00                       | 35,000.00                       |                             |
| 64-4920-699-00                                 | CONTRACTED SERVICES          | -                                | -                                      | 3,000.00                   | (3,000.00)                          | -                                     | -                               | -                               |                             |
| 64-9930-000-00                                 | DESIGNATED FUTURE APPROPRIAT | -                                | 738,466.00                             | -                          | 738,466.00                          | -                                     | -                               | -                               | -100.00%                    |
| <b>TOTAL EXPENDITURES</b>                      |                              | <b>\$ 55,135.00</b>              | <b>\$ 753,466.00</b>                   | <b>\$ 17,649.59</b>        | <b>\$ 735,816.41</b>                | <b>\$ 15,000.00</b>                   | <b>\$ 50,000.00</b>             | <b>\$ 50,000.00</b>             | <b>-93.36%</b>              |
| <b>FUND TOTAL ECONOMIC DEVELOPMENT FUND 64</b> |                              | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ 733,118.33</b>       | <b>\$ (733,118.33)</b>              | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                    | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|----------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>SOLID WASTE FUND 65</b> |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>            |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 65-3472-410-00             | NC SOLID WASTE DISPOSAL      | 2,288,919.00                     | 2,908,460.00                           | 2,850,283.83               | 58,176.17                           | 3,056,472.00                          | 3,056,472.00                    | 3,056,472.00                    | 5.09%                       |
| 65-3472-410-02             | SOLID WASTE FEES-PRIOR YR    | 82,500.00                        | 80,000.00                              | 62,728.49                  | 17,271.51                           | 85,000.00                             | 85,000.00                       | 85,000.00                       | 6.25%                       |
| 65-3472-410-03             | C&D TIPPING FEES             | 670,000.00                       | 789,045.00                             | 507,986.56                 | 281,058.44                          | 700,000.00                            | 700,000.00                      | 700,000.00                      | -11.29%                     |
| 65-3472-410-04             | MSW TIPPING FEE              | 500,000.00                       | 632,455.00                             | 633,031.00                 | (576.00)                            | 826,000.00                            | 826,000.00                      | 826,000.00                      | 30.60%                      |
| 65-3472-410-05             | PRIVATE HAULER PERMIT FEES   | 2,700.00                         | 3,300.00                               | 3,300.00                   | -                                   | 3,450.00                              | 3,450.00                        | 3,450.00                        | 4.55%                       |
| 65-3472-410-06             | LCID TIPPING FEES            | 45,000.00                        | 47,314.00                              | 45,935.66                  | 1,378.34                            | 50,000.00                             | 50,000.00                       | 50,000.00                       | 5.68%                       |
| 65-3472-410-07             | C&D TIPPING FEE-CASHIERS     | 80,000.00                        | 94,628.00                              | 49,190.88                  | 45,437.12                           | 75,000.00                             | 75,000.00                       | 75,000.00                       | -20.74%                     |
| 65-3472-410-09             | NC SOLID WASTE DISPOSAL TAX  | 38,000.00                        | 40,000.00                              | 21,753.06                  | 18,246.94                           | 42,000.00                             | 42,000.00                       | 42,000.00                       | 5.00%                       |
| 65-3472-420-00             | SCRAP TIRE FEE               | 68,000.00                        | 72,000.00                              | 42,044.61                  | 29,955.39                           | 75,000.00                             | 75,000.00                       | 75,000.00                       | 4.17%                       |
| 65-3472-420-01             | WHITE GOODS TAX              | 15,000.00                        | 18,000.00                              | 11,504.59                  | 6,495.41                            | 20,000.00                             | 20,000.00                       | 20,000.00                       | 11.11%                      |
| 65-3472-420-02             | ST. OF NC COMPOSTING GRANT   | 9,996.63                         | 11,344.00                              | -                          | 11,344.00                           | 23,800.00                             | 23,800.00                       | 23,800.00                       | 109.80%                     |
| 65-3472-420-04             | ELECTRONICS TAX              | 73,202.00                        | 3,000.00                               | 3,155.39                   | (155.39)                            | 4,000.00                              | 4,000.00                        | 4,000.00                        | 33.33%                      |
| 65-3472-420-06             | SCRAP TIRE GRANT             | 500.00                           | 500.00                                 | -                          | 500.00                              | 600.00                                | 600.00                          | 600.00                          | 20.00%                      |
| 65-3472-420-08             | LITTER CAMPAIGN              | -                                | -                                      | 2,500.00                   | (2,500.00)                          | -                                     | -                               | -                               |                             |
| 65-3472-491-00             | INVESTMENT EARNINGS          | 650.00                           | -                                      | 29.59                      | (29.59)                             | -                                     | -                               | -                               |                             |
| 65-3472-494-01             | LANDFILL INTEREST            | 25,000.00                        | 24,000.00                              | 21,237.92                  | 2,762.08                            | 24,000.00                             | 24,000.00                       | 24,000.00                       | 0.00%                       |
| 65-3472-530-01             | SALE OF MULCH                | 7,500.00                         | 7,000.00                               | 7,550.00                   | (550.00)                            | 7,000.00                              | 8,000.00                        | 8,000.00                        | 14.29%                      |
| 65-3472-530-02             | SALE OF RECYCLED MATERIALS   | 219,964.00                       | 195,000.00                             | 56,630.20                  | 138,369.80                          | 90,000.00                             | 90,000.00                       | 90,000.00                       | -53.85%                     |
| 65-3472-530-03             | SALE OF RECYCLED METAL       | 132,000.00                       | 125,000.00                             | 97,880.13                  | 27,119.87                           | 125,000.00                            | 125,000.00                      | 125,000.00                      | 0.00%                       |
| 65-3472-530-04             | SALE OF RECYCLED ELECTRONICS | 68,100.00                        | 75,000.00                              | -                          | 75,000.00                           | -                                     | -                               | -                               | -100.00%                    |
| 65-3472-530-05             | SALE OF COMPOST BINS         | 1,350.00                         | -                                      | -                          | -                                   | 4,500.00                              | 4,500.00                        | 4,500.00                        |                             |
| <b>TOTAL REVENUES</b>      |                              | <b>\$ 4,328,381.63</b>           | <b>\$ 5,126,046.00</b>                 | <b>\$ 4,416,741.91</b>     | <b>\$ 709,304.09</b>                | <b>\$ 5,211,822.00</b>                | <b>\$ 5,212,822.00</b>          | <b>\$ 5,212,822.00</b>          | <b>1.69%</b>                |
| <b>TRANSFER STATION</b>    |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 65-4720-121-00             | SALARIES & WAGES             | 339,934.00                       | 374,356.00                             | 314,270.28                 | 60,085.72                           | 395,806.00                            | 384,466.00                      | 384,466.00                      | 2.70%                       |
| 65-4720-121-02             | SALARIES & WAGES-OVERTIME    | 1,000.00                         | 1,000.00                               | 620.01                     | 379.99                              | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 65-4720-126-00             | PART-TIME WAGES              | 19,000.00                        | 19,000.00                              | 6,913.00                   | 12,087.00                           | 20,000.00                             | 20,000.00                       | 20,000.00                       | 5.26%                       |
| 65-4720-181-00             | SOCIAL SECURITY CONTRIBUTION | 22,253.00                        | 24,451.00                              | 19,450.46                  | 5,000.54                            | 24,539.97                             | 25,139.00                       | 25,139.00                       | 2.81%                       |
| 65-4720-182-00             | RETIREMENT EXPENSE           | 39,620.00                        | 45,036.00                              | 38,278.61                  | 6,757.39                            | 51,098.55                             | 52,346.00                       | 52,346.00                       | 16.23%                      |
| 65-4720-183-00             | HOSPITALIZATION INSURANCE    | 116,634.00                       | 122,244.00                             | 88,049.57                  | 34,194.43                           | 106,140.00                            | 117,120.00                      | 117,120.00                      | -4.19%                      |
| 65-4720-183-01             | RETIREE INSURANCE            | 16,574.00                        | 16,764.00                              | 16,764.00                  | -                                   | 16,764.00                             | 17,836.92                       | 17,836.92                       | 6.40%                       |
| 65-4720-185-00             | UNEMPLOYMENT INSURANCE       | 2,491.00                         | 2,499.00                               | 2,155.13                   | 343.87                              | 2,146.00                              | 2,642.00                        | 2,642.00                        | 5.72%                       |
| 65-4720-186-00             | WORKMAN'S COMPENSATION       | 9,935.00                         | 10,235.00                              | 10,235.00                  | -                                   | 10,235.00                             | 10,341.00                       | 10,341.00                       | 1.04%                       |
| 65-4720-187-00             | MEDICARE TAX                 | 5,205.00                         | 5,719.00                               | 4,548.61                   | 1,170.39                            | 5,739.19                              | 5,880.00                        | 5,880.00                        | 2.82%                       |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                       | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|-------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 65-4720-213-00                | UNIFORMS                     | 3,800.00                         | 3,800.00                               | 3,508.79                   | 291.21                              | 4,000.00                              | 4,000.00                        | 4,000.00                        | 5.26%                       |
| 65-4720-250-00                | VEHICLE SUPPLIES             | 20,500.00                        | 18,000.00                              | 25,649.92                  | (7,649.92)                          | 21,000.00                             | 21,000.00                       | 21,000.00                       | 16.67%                      |
| 65-4720-260-00                | OFFICE SUPPLIES AND MATERIAL | 9,150.00                         | 8,000.00                               | 7,703.66                   | (257.94)                            | 8,000.00                              | 8,000.00                        | 8,000.00                        | 0.00%                       |
| 65-4720-260-01                | LITTER CAMPAIGN              | 2,500.00                         | 2,500.00                               | 2,988.05                   | (488.05)                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 65-4720-260-02                | BACKYARD COMPOSTING          | 9,996.63                         | 10,000.00                              | 9,951.60                   | 48.40                               | 40,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 65-4720-311-00                | TRAVEL                       | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 65-4720-321-00                | TELEPHONE CHARGES            | 13,500.00                        | 12,000.00                              | 11,344.54                  | 655.46                              | 12,000.00                             | 12,000.00                       | 12,000.00                       | 0.00%                       |
| 65-4720-325-00                | POSTAGE                      | 10,000.00                        | 10,000.00                              | 5,503.66                   | 4,496.34                            | 8,000.00                              | 8,000.00                        | 8,000.00                        | -20.00%                     |
| 65-4720-331-00                | UTILITIES                    | 45,000.00                        | 50,000.00                              | 32,588.21                  | 17,411.79                           | 48,000.00                             | 40,000.00                       | 40,000.00                       | -20.00%                     |
| 65-4720-340-00                | CLOSURE & POST-CLOSURE COST  | 51,000.00                        | 385,234.00                             | 38,026.46                  | 346,682.64                          | 55,000.00                             | 243,151.08                      | 243,151.08                      | -36.88%                     |
| 65-4720-340-01                | NC DENR PERMIT FEES          | 2,875.00                         | 2,875.00                               | 2,875.00                   | -                                   | 2,875.00                              | 2,875.00                        | 2,875.00                        | 0.00%                       |
| 65-4720-352-00                | REPAIRS & MAINT EQUIPMENT    | 72,952.00                        | 65,000.00                              | 74,256.45                  | (16,522.85)                         | 65,000.00                             | 65,000.00                       | 65,000.00                       | 0.00%                       |
| 65-4720-353-00                | REPAIRS & MAINTENANCE-FACILI | 60,000.00                        | 60,000.00                              | 16,396.31                  | 43,603.69                           | 60,000.00                             | 30,000.00                       | 30,000.00                       | -50.00%                     |
| 65-4720-393-00                | CONTRACTED SERVICES          | 35,000.00                        | 35,000.00                              | 29,341.24                  | 4,313.76                            | 35,000.00                             | 35,000.00                       | 35,000.00                       | 0.00%                       |
| 65-4720-393-04                | CONTRACTED SERV/BRUSH GRINDI | 43,000.00                        | 45,000.00                              | 26,336.17                  | -                                   | 45,000.00                             | 45,000.00                       | 45,000.00                       | 0.00%                       |
| 65-4720-395-00                | OPERATOR CERTIFICATION       | 1,000.00                         | 1,500.00                               | 520.00                     | 980.00                              | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 65-4720-439-00                | EQUIPMENT LEASE              | 68,283.00                        | 68,283.00                              | 56,902.20                  | 11,380.80                           | 68,282.64                             | 68,283.00                       | 68,283.00                       | 0.00%                       |
| 65-4720-440-02                | TIRE DISPOSAL COST           | 76,500.00                        | 80,000.00                              | 86,971.47                  | (6,971.47)                          | 130,000.00                            | 125,000.00                      | 125,000.00                      | 56.25%                      |
| 65-4720-440-03                | ELECTRONIC RECYCLING COST    | 20,000.00                        | 15,000.00                              | 4,062.79                   | 2,134.35                            | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 65-4720-452-00                | INSURANCE-VEHICLE            | 4,500.00                         | 4,500.00                               | 4,500.00                   | -                                   | 4,500.00                              | 4,500.00                        | 4,500.00                        | 0.00%                       |
| 65-4720-454-00                | INSURANCE-PROFESSIONAL LIABI | 2,500.00                         | 2,500.00                               | 2,500.00                   | -                                   | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 65-4720-550-00                | CAPITAL OUTLAY-EQUIPMENT     | 60,600.00                        | 25,000.00                              | 13,938.03                  | 11,061.97                           | 76,800.00                             | 76,800.00                       | 76,800.00                       | 207.20%                     |
| 65-4720-580-03                | SCALES REPAIRS               | 6,500.00                         | 6,500.00                               | 10,757.00                  | (4,257.00)                          | 8,000.00                              | 8,000.00                        | 8,000.00                        | 23.08%                      |
| 65-4720-699-03                | RECYCLING TRANSPORT FEES     | 114,700.00                       | 120,000.00                             | 104,760.00                 | (10,890.00)                         | 142,000.00                            | 142,000.00                      | 142,000.00                      | 18.33%                      |
| <b>TOTAL TRANSFER STATION</b> |                              | <b>\$ 1,307,502.63</b>           | <b>\$ 1,652,996.00</b>                 | <b>\$ 1,072,666.22</b>     | <b>\$ 517,042.51</b>                | <b>\$ 1,489,426.35</b>                | <b>\$ 1,607,880.00</b>          | <b>\$ 1,607,880.00</b>          | <b>-2.73%</b>               |
| <b>SRC OPERATION</b>          |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 65-4721-260-00                | OFFICE SUPPLIES AND MATERIAL | 2,500.00                         | 2,500.00                               | 59.99                      | 2,440.01                            | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 65-4721-353-00                | REPAIRS & MAINT FACILITIES   | 15,000.00                        | 15,000.00                              | 621.59                     | 13,701.39                           | 15,000.00                             | 15,000.00                       | 15,000.00                       | 0.00%                       |
| 65-4721-411-00                | GLENVILLE SRC LEASE          | 12,000.00                        | 12,000.00                              | 11,000.00                  | 1,000.00                            | 12,000.00                             | 12,000.00                       | 12,000.00                       | 0.00%                       |
| 65-4721-411-02                | TUCKASEGEE LEASE             | 2,800.00                         | 3,000.00                               | 2,182.53                   | 817.47                              | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 65-4721-430-00                | GDS EQUIPMENT LEASE          | 98,000.00                        | 107,800.00                             | 89,738.00                  | -                                   | 98,000.00                             | 98,000.00                       | 98,000.00                       | -9.09%                      |
| 65-4721-550-01                | CAPITAL IMPROVEMENTS-SRC     | 17,279.00                        | 25,000.00                              | 13,652.28                  | 11,347.72                           | 20,000.00                             | 20,000.00                       | 20,000.00                       | -20.00%                     |
| 65-4721-699-00                | GDS SERVICE CONTRACT         | 885,000.00                       | 973,500.00                             | 901,864.47                 | (840.00)                            | 1,257,611.00                          | 1,050,000.00                    | 1,050,000.00                    | 7.86%                       |
| 65-4721-699-02                | MSW TIPPING FEES             | 825,000.00                       | 919,100.00                             | 757,163.31                 | -                                   | 1,045,380.00                          | 950,000.00                      | 950,000.00                      | 3.36%                       |
| 65-4721-699-03                | MSW TRANSPORT FEES           | 825,000.00                       | 1,078,800.00                           | 913,380.00                 | (75,860.00)                         | 1,224,000.00                          | 1,050,000.00                    | 1,050,000.00                    | -2.67%                      |
| 65-4721-699-04                | CONTRACTED SERVICE-TOILETS   | 6,500.00                         | 5,000.00                               | 4,200.00                   | 800.00                              | 6,000.00                              | 6,000.00                        | 6,000.00                        | 20.00%                      |
| 65-4721-699-06                | MISC CONTRACTED SERVICES     | 3,000.00                         | 2,500.00                               | 2,031.87                   | 468.13                              | 3,000.00                              | 3,000.00                        | 3,000.00                        | 20.00%                      |
| <b>TOTAL SRC OPERATION</b>    |                              | <b>\$ 2,692,079.00</b>           | <b>\$ 3,144,200.00</b>                 | <b>\$ 2,695,894.04</b>     | <b>\$ (46,125.28)</b>               | <b>\$ 3,686,491.00</b>                | <b>\$ 3,209,500.00</b>          | <b>\$ 3,209,500.00</b>          | <b>2.08%</b>                |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account  | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|--|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>DILLSBORO LANDFILL MONITORING</b>             |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 65-4722-595-00                                   | LANDFILL GAS MONITORING      | 12,715.00                        | 12,592.00                              | 10,216.96                  | -                                   | 13,410.00                             | 13,410.00                       | 13,410.00                       | 6.50%                       |
| 65-4722-595-01                                   | WATER QUALITY MONITORING     | 45,514.00                        | 49,146.00                              | 49,940.84                  | (794.84)                            | 63,480.00                             | 63,480.00                       | 63,480.00                       | 29.17%                      |
| <b>TOTAL DILLSBORO LANDFILL MONITORING</b>       |                              | <b>\$ 58,229.00</b>              | <b>\$ 61,738.00</b>                    | <b>\$ 60,157.80</b>        | <b>\$ (794.84)</b>                  | <b>\$ 76,890.00</b>                   | <b>\$ 76,890.00</b>             | <b>\$ 76,890.00</b>             | <b>24.54%</b>               |
| <b>MISC SOLID WASTE TASKS</b>                    |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 65-4724-399-01                                   | CONSULTING & ENGINEERING FEE | 17,900.00                        | 20,000.00                              | -                          | 20,000.00                           | 77,000.00                             | 77,000.00                       | 77,000.00                       | 285.00%                     |
| <b>TOTAL MISC SOLID WASTE TASKS</b>              |                              | <b>\$ 17,900.00</b>              | <b>\$ 20,000.00</b>                    | <b>\$ -</b>                | <b>\$ 20,000.00</b>                 | <b>\$ 77,000.00</b>                   | <b>\$ 77,000.00</b>             | <b>\$ 77,000.00</b>             | <b>285.00%</b>              |
| <b>DEBT SERVICE</b>                              |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 65-9100-710-00                                   | PRINCIPAL PAYMENT            | 234,601.00                       | 234,601.00                             | 234,600.62                 | 0.38                                | 234,601.00                            | 234,601.00                      | 234,601.00                      | 0.00%                       |
| 65-9100-710-01                                   | INTEREST PAYMENTS            | 18,070.00                        | 12,511.00                              | 12,510.07                  | 0.93                                | 6,951.00                              | 6,951.00                        | 6,951.00                        | -44.44%                     |
| <b>TOTAL DEBT SERVICE</b>                        |                              | <b>\$ 252,671.00</b>             | <b>\$ 247,112.00</b>                   | <b>\$ 247,110.69</b>       | <b>\$ 1.31</b>                      | <b>\$ 241,552.00</b>                  | <b>\$ 241,552.00</b>            | <b>\$ 241,552.00</b>            | <b>-2.25%</b>               |
| <b>DEPARTMENT TOTAL EXPENSE</b>                  |                              | <b>\$ 4,328,381.63</b>           | <b>\$ 5,126,046.00</b>                 | <b>\$ 4,075,828.75</b>     | <b>\$ 490,123.70</b>                | <b>\$ 5,571,359.35</b>                | <b>\$ 5,212,822.00</b>          | <b>\$ 5,212,822.00</b>          | <b>1.69%</b>                |
| <b>FUND TOTAL SOLID WASTE ENTERPRISE FUND 65</b> |                              | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ 340,913.16</b>       | <b>\$ 219,180.39</b>                | <b>\$ (359,537.35)</b>                | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |



## JACKSON COUNTY GREEN ENERGY PARK



Jackson County Green Energy Park captures methane gas from the old Dillsboro landfill, and then uses that gas for a variety of energy-intensive crafts and agriculture efforts. Since its inception, the JCGEP has worked to provide a model of success for other communities seeking to manage landfill gas or tackle other energy issues in an economically-viable and environmentally-conscious fashion. To date the JCGEP has realized many important milestones: rehabilitation of an old trash transfer station into modern studio spaces and an art gallery; installation of an extensive glassblowing facility; construction and operation of 7,500 square feet of heated greenhouse space; completion of the world's only blacksmith studio fired with landfill gas; successful testing of a bronze and aluminum foundry; and construction of a wood-fired anagama ceramics kiln.







**GREEN ENERGY GALLERY**



**FRESHLY FIRED POTS**



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                     | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|-----------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>GREEN ENERGY FUND 66</b> |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>             |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 66-3472-330-00              | GENERAL FUND CONTRIBUTION    | 223,653.00                       | 275,000.00                             | 275,000.00                 | -                                   | 296,400.00                            | 296,400.00                      | 296,400.00                      | 7.78%                       |
| 66-3472-360-07              | CONSERVATION FUND GRANT      | 8,125.00                         | 2,500.00                               | 2,500.00                   | -                                   | -                                     | -                               | -                               | -100.00%                    |
| 66-3472-360-10              | JOSEPH LEROY AND ANN WARNER  | 20,000.00                        | -                                      | -                          | -                                   | -                                     | -                               | -                               |                             |
| 66-3831-491-00              | INVESTMENT EARNINGS          | -                                | 5,000.00                               | 4,872.91                   | 127.09                              | -                                     | -                               | -                               |                             |
| 66-3834-410-00              | RENTS                        | 8,000.00                         | 20,930.00                              | 21,036.75                  | (106.75)                            | 18,000.00                             | 18,000.00                       | 18,000.00                       | -14.00%                     |
| 66-3834-530-02              | GALLERY COMMISSION           | 1,000.00                         | 2,000.00                               | 1,011.10                   | 988.90                              | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 66-3834-840-00              | DONATIONS                    | 1,000.00                         | 500.00                                 | 80.15                      | 419.85                              | 115.84                                | 116.00                          | 116.00                          | -76.80%                     |
| 66-3834-890-01              | REGISTRATION FEES            | 15,000.00                        | 10,000.00                              | 6,477.50                   | 3,522.50                            | 15,000.00                             | 15,000.00                       | 15,000.00                       | 50.00%                      |
| <b>TOTAL REVENUES</b>       |                              | <b>\$ 276,778.00</b>             | <b>\$ 315,930.00</b>                   | <b>\$ 310,978.41</b>       | <b>\$ 4,951.59</b>                  | <b>\$ 331,515.84</b>                  | <b>\$ 331,516.00</b>            | <b>\$ 331,516.00</b>            | <b>4.93%</b>                |
| <b>EXPENDITURES</b>         |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 66-4723-121-00              | SALARIES & WAGES             | 135,147.00                       | 152,540.00                             | 128,912.37                 | 23,627.63                           | 175,030.70                            | 186,178.00                      | 186,178.00                      | 22.05%                      |
| 66-4723-181-00              | SOCIAL SECURITY CONTRIBUTION | 8,380.00                         | 8,958.00                               | 7,428.70                   | 1,529.30                            | 10,851.90                             | 11,543.00                       | 11,543.00                       | 28.86%                      |
| 66-4723-182-00              | RETIREMENT EXPENSE           | 15,434.00                        | 18,675.00                              | 15,675.82                  | 2,999.18                            | 20,538.29                             | 24,036.00                       | 24,036.00                       | 28.71%                      |
| 66-4723-183-00              | HOSPITALIZATION INSURANCE    | 29,280.00                        | 29,280.00                              | 25,901.68                  | 3,378.32                            | 29,280.00                             | 29,280.00                       | 29,280.00                       | 0.00%                       |
| 66-4723-185-00              | UNEMPLOYMENT INSURANCE       | 725.00                           | 655.00                                 | 653.48                     | 1.52                                | 1,184.00                              | 592.00                          | 592.00                          | -9.62%                      |
| 66-4723-186-00              | WORKMAN'S COMPENSATION       | 2,613.00                         | 2,613.00                               | 2,613.00                   | -                                   | 2,613.00                              | 2,640.00                        | 2,640.00                        | 1.03%                       |
| 66-4723-187-00              | MEDICARE TAX                 | 1,959.00                         | 2,095.00                               | 1,737.38                   | 357.62                              | 2,537.95                              | 2,699.00                        | 2,699.00                        | 28.83%                      |
| 66-4723-260-00              | OFFICE SUPPLIES              | 3,900.00                         | 6,000.00                               | 5,497.16                   | 502.84                              | 6,162.00                              | 6,162.00                        | 6,162.00                        | 2.70%                       |
| 66-4723-260-01              | GLASS SUPPLIES               | 8,000.00                         | 19,000.00                              | 15,300.23                  | 3,699.77                            | 17,076.00                             | 10,000.00                       | 10,000.00                       | -47.37%                     |
| 66-4723-260-03              | BLACKSMITH SUPPLIES          | 2,000.00                         | 2,000.00                               | 1,780.62                   | 219.38                              | 3,000.00                              | 3,000.00                        | 3,000.00                        | 50.00%                      |
| 66-4723-311-00              | TRAVEL                       | 718.00                           | 2,000.00                               | 676.68                     | 1,323.32                            | 3,000.00                              | 1,000.00                        | 1,000.00                        | -50.00%                     |
| 66-4723-321-00              | TELEPHONE                    | 2,225.00                         | 2,500.00                               | 1,997.72                   | 502.28                              | 2,500.00                              | 2,500.00                        | 2,500.00                        | 0.00%                       |
| 66-4723-325-00              | POSTAGE                      | 150.00                           | 150.00                                 | 14.12                      | 135.88                              | 100.00                                | 100.00                          | 100.00                          | -33.33%                     |
| 66-4723-331-00              | UTILITIES                    | 9,350.00                         | 10,500.00                              | 9,422.03                   | 1,077.97                            | 9,000.00                              | 9,000.00                        | 9,000.00                        | -14.29%                     |
| 66-4723-340-00              | ADVERTISING & PRINTING       | 2,500.00                         | 7,500.00                               | 6,516.35                   | 983.65                              | 5,221.00                              | 5,221.00                        | 5,221.00                        | -30.39%                     |
| 66-4723-351-00              | REPAIRS & MAINT-BUILDING     | 2,700.00                         | 2,500.00                               | 1,960.67                   | 539.33                              | 5,000.00                              | 3,000.00                        | 3,000.00                        | 20.00%                      |
| 66-4723-352-01              | REPAIRS & MAINT GAS SYSTEM   | 4,000.00                         | 4,000.00                               | 3,308.89                   | 691.11                              | 3,363.00                              | 3,363.00                        | 3,363.00                        | -15.93%                     |
| 66-4723-352-02              | REPAIRS & MAINT-GLASS SHOP   | 7,000.00                         | 9,000.00                               | 7,387.01                   | 1,612.99                            | 8,205.00                              | 7,000.00                        | 7,000.00                        | -22.22%                     |
| 66-4723-352-03              | REPAIRS & MAINT-METAL SHOP   | 2,100.00                         | 4,000.00                               | 3,789.09                   | 210.91                              | 2,850.00                              | 2,850.00                        | 2,850.00                        | -28.75%                     |
| 66-4723-352-04              | REPAIRS & MAINT-KILNS        | 1,800.00                         | 1,500.00                               | 2,087.71                   | (587.71)                            | 3,130.00                              | 2,000.00                        | 2,000.00                        | 33.33%                      |
| 66-4723-353-00              | REPAIRS & MAINT-VEHICLES     | 420.00                           | 300.00                                 | 415.52                     | (115.52)                            | 300.00                                | 300.00                          | 300.00                          | 0.00%                       |
| 66-4723-393-00              | CONTRACTED SERVICES-GAS      | 2,500.00                         | 3,000.00                               | 3,326.50                   | (326.50)                            | 4,194.00                              | 4,194.00                        | 4,194.00                        | 39.80%                      |
| 66-4723-399-00              | CONTRACTED SERVICES          | 19,195.00                        | 21,764.00                              | 17,291.38                  | 4,472.62                            | 11,079.00                             | 9,558.00                        | 9,558.00                        | -56.08%                     |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

06/20/2023

| Account                                     | Description          | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|----------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 66-4723-399-05                              | SPECIAL EVENTS       | 3,000.00                         | 3,000.00                               | 2,111.09                   | 888.91                              | 5,000.00                              | 5,000.00                        | 5,000.00                        | 66.67%                      |
| 66-4723-491-00                              | DUES & SUBSCRIPTIONS | 275.00                           | 300.00                                 | 155.00                     | 145.00                              | 300.00                                | 300.00                          | 300.00                          | 0.00%                       |
| 66-4723-550-00                              | CAPITAL OUTLAY       | 11,407.00                        | 2,100.00                               | 2,100.00                   | -                                   | 111,000.00                            | -                               | -                               |                             |
| <b>TOTAL EXPENDITURES</b>                   |                      | <b>\$ 276,778.00</b>             | <b>\$ 315,930.00</b>                   | <b>\$ 268,060.20</b>       | <b>\$ 47,869.80</b>                 | <b>\$ 442,515.84</b>                  | <b>\$ 331,516.00</b>            | <b>\$ 331,516.00</b>            | <b>4.93%</b>                |
|   |                      |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>FUND TOTAL GREEN ENERGY PARK FUND 66</b> |                      | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ 42,918.21</b>        | <b>\$ (42,918.21)</b>               | <b>\$ (111,000.00)</b>                | <b>\$ -</b>                     | <b>\$ -</b>                     |                             |
|   |                      |                                  |  |                            |                                     |                                       |                                 |                                 |                             |





JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account                          | Description                  | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|----------------------------------|------------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>AIRPORT AUTHORITY FUND 78</b> |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| <b>REVENUES</b>                  |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 78-3453-230-00                   | NC DOT DIV OF AVIATION       | 356,575.00                       | 110,000.00                             | 22,000.00                  | 88,000.00                           | 108,623.00                            | 108,623.00                      | 108,623.00                      | -1.25%                      |
| 78-3453-510-00                   | FUEL SALES                   | 25,000.00                        | 30,000.00                              | 25,587.86                  | 4,412.14                            | 30,000.00                             | 30,000.00                       | 30,000.00                       | 0.00%                       |
| 78-3453-530-00                   | US CELLUAR                   | 6,258.00                         | 6,258.00                               | 5,926.46                   | 331.54                              | 6,258.00                              | 6,258.00                        | 6,258.00                        | 0.00%                       |
| 78-3453-530-01                   | T-MOBILE                     | 19,535.00                        | 19,535.00                              | 19,582.33                  | (47.33)                             | 19,535.00                             | 19,535.00                       | 19,535.00                       | 0.00%                       |
| 78-3453-530-02                   | SKYFI                        | 8,000.00                         | 8,000.00                               | 3,753.00                   | 4,247.00                            | 8,000.00                              | 8,000.00                        | 8,000.00                        | 0.00%                       |
| 78-3453-530-03                   | WCQS LEASE                   | 2.00                             | 2.00                                   | 2.00                       | -                                   | 2.00                                  | 2.00                            | 2.00                            | 0.00%                       |
| 78-3453-860-00                   | HANGAR/TIE DOWN RENTALS      | 25,000.00                        | 25,000.00                              | 19,420.00                  | 5,580.00                            | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 78-3453-890-00                   | MISCELLANEOUS                | 5,000.00                         | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 78-3831-491-00                   | INVESTMENT EARNINGS          | -                                | -                                      | 5,257.83                   | (5,257.83)                          | 5,000.00                              | 5,000.00                        | 5,000.00                        | -                           |
| 78-3835-820-00                   | SALE OF FIXED ASSETS         | -                                | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |
| 78-3981-000-11                   | TRANSFER FROM GENERAL FUND   | 31,000.00                        | 31,000.00                              | 31,000.00                  | -                                   | 31,000.00                             | 31,000.00                       | 31,000.00                       | 0.00%                       |
| <b>TOTAL REVENUES</b>            |                              | <b>\$ 476,370.00</b>             | <b>\$ 229,795.00</b>                   | <b>\$ 132,529.48</b>       | <b>\$ 97,265.52</b>                 | <b>\$ 233,418.00</b>                  | <b>\$ 233,418.00</b>            | <b>\$ 233,418.00</b>            | <b>1.58%</b>                |
| <b>EXPENDITURES</b>              |                              |                                  |  |                            |                                     |                                       |                                 |                                 |                             |
| 78-4530-190-00                   | COUNTY ADM SERVICES          | 14,000.00                        | 14,000.00                              | -                          | 14,000.00                           | 14,000.00                             | 14,000.00                       | 14,000.00                       | 0.00%                       |
| 78-4530-192-00                   | LEGAL                        | 2,000.00                         | 2,000.00                               | -                          | 2,000.00                            | 2,000.00                              | 2,000.00                        | 2,000.00                        | 0.00%                       |
| 78-4530-199-00                   | PROFESSIONAL SERVICES        | 6,000.00                         | 8,000.00                               | 6,550.00                   | 1,450.00                            | 8,000.00                              | 8,000.00                        | 8,000.00                        | 0.00%                       |
| 78-4530-260-00                   | SUPPLIES                     | 1,500.00                         | 1,500.00                               | 530.60                     | 969.40                              | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 78-4530-299-00                   | MISCELLANEOUS                | 1,500.00                         | 1,500.00                               | 359.60                     | 1,140.40                            | 1,500.00                              | 1,500.00                        | 1,500.00                        | 0.00%                       |
| 78-4530-311-00                   | TRAVEL                       | 3,400.00                         | 3,000.00                               | 2,491.82                   | 508.18                              | 3,000.00                              | 3,000.00                        | 3,000.00                        | 0.00%                       |
| 78-4530-321-00                   | TELEPHONE                    | 2,700.00                         | 2,695.00                               | 2,155.74                   | 539.26                              | 2,700.00                              | 2,700.00                        | 2,700.00                        | 0.19%                       |
| 78-4530-325-00                   | POSTAGE                      | 100.00                           | 100.00                                 | -                          | 100.00                              | 100.00                                | 100.00                          | 100.00                          | 0.00%                       |
| 78-4530-330-00                   | UTILITIES                    | 3,500.00                         | 3,500.00                               | 2,927.89                   | 572.11                              | 3,500.00                              | 3,500.00                        | 3,500.00                        | 0.00%                       |
| 78-4530-332-00                   | FUEL PURCHASES               | 33,700.00                        | 25,000.00                              | 19,898.12                  | 5,101.88                            | 25,000.00                             | 25,000.00                       | 25,000.00                       | 0.00%                       |
| 78-4530-351-00                   | REPAIRS                      | 10,000.00                        | 10,000.00                              | 1,141.02                   | 8,858.98                            | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 78-4530-359-00                   | MAINTENANCE/GROUNDS MAINT    | 2,000.00                         | 25,000.00                              | 5,198.58                   | 19,801.42                           | 20,000.00                             | 20,000.00                       | 20,000.00                       | -20.00%                     |
| 78-4530-370-00                   | ADVERTISING & PROMOTION      | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 78-4530-451-00                   | INSURANCE                    | 12,380.00                        | 10,000.00                              | 16,125.87                  | (6,125.87)                          | 10,000.00                             | 10,000.00                       | 10,000.00                       | 0.00%                       |
| 78-4530-550-00                   | CAPITAL OUTLAY EQUIPMENT     | 1,000.00                         | 1,000.00                               | -                          | 1,000.00                            | 1,000.00                              | 1,000.00                        | 1,000.00                        | 0.00%                       |
| 78-4530-699-00                   | CONTRACTED SERVICES          | 94,706.00                        | 11,500.00                              | 21,558.52                  | (10,058.52)                         | 21,495.00                             | 21,495.00                       | 21,495.00                       | 86.91%                      |
| 78-4530-699-01                   | ACCESS DRIVE IMPROVEMENT DES | -                                | -                                      | -                          | -                                   | 57,330.00                             | 57,330.00                       | 57,330.00                       | -                           |
| 78-4530-699-02                   | NEW TERMINAL BUILDING DESIGN | -                                | -                                      | -                          | -                                   | 51,293.00                             | 51,293.00                       | 51,293.00                       | -                           |
| 78-4530-990-20                   | TERMINAL PARKING LOT         | 286,884.00                       | -                                      | -                          | -                                   | -                                     | -                               | -                               | -                           |



JACKSON COUNTY APPROVED BUDGET  
FY 2023-2024

| Account   | Description                | Last Year Budget<br>FY 2021-2022 | Current Year<br>Budget<br>FY 2022-2023 | Actual YTD<br>FY 2022-2023 | Remaining<br>Budget<br>FY 2022-2023 | Department<br>Request<br>FY 2023-2024 | Proposed Budget<br>FY 2023-2024 | Approved Budget<br>FY 2023-2024 | Inc/Dec<br>Above<br>FY 2023 |
|---|----------------------------|----------------------------------|--|----------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 78-4530-990-21                                    | RUNWAY RESTORATION PROJECT | -                                | 110,000.00                             | 24,190.64                  | 85,809.36                           | -                                     | -                               | -                               | -100.00%                    |
| <b>TOTAL EXPENDITURES</b>                         |                            | \$ 476,370.00                    | \$ 229,795.00                          | \$ 103,128.40              | \$ 126,666.60                       | \$ 233,418.00                         | \$ 233,418.00                   | \$ 233,418.00                   | 1.58%                       |
| <b>DEPARTMENT TOTAL AIRPORT AUTHORITY FUND 78</b> |                            | \$ -                             | \$ -                                   | \$ 29,401.08               | \$ (29,401.08)                      | \$ -                                  | \$ -                            | \$ -                            |                             |