

JACKSON COUNTY ABC BOARD

BUDGET MESSAGE FOR FISCAL YEAR 2026-2027

The Jackson County ABC Board budget has been prepared in accordance with G.S. 188-102, Financial Operations of Local Boards

- There have been minimal changes to the budget over the prior fiscal year. No increase over 25/26 budget was made to income and expenses.
- The board operates two stores. The board owns Store #1 (Sylva) and has a Lease/Mortgage on Store #2 (Cashiers).
- The ABC Board currently has 9 (nine) full-time employees.
- The board offers all full-time employees health insurance and retirement and paid time off as a benefits package. The board pays all health insurance premiums in full.
- The board has voted for a 3% cost of living pay increase for all employees.
- The board has voted to continue the additional distributions for county and town contributions of \$600,000. The contribution will be split as 60/40 as in previous distributions with 60% to the county and 40% to the town. The distributions will be paid out quarterly with regular distributions.

This budget has been prepared utilizing and analyzing data from fiscal year 25/26.

Elaine Hall

Finance Officer

Company name: Jackson County ABC Board

Budget name: Budget_FY27_P&L

Budget type: Profit and loss

Period: FY 2027 (Jul 2026 - Jun 2027)

Consolidated

Accounts	Budget totals
4001 LIQUOR SALES	\$6262000.00
4003 MIXED BEV. SALES	\$2154330.00
Total Income	\$8416330.00
5001 COST OF LIQUOR	\$3854860.00
5002 COST OF WINE/MIX	\$27270.00
Total Cost of Goods Sold	\$3882130.00
5100 Taxes Paid	\$2343200.00
Total 5100 Taxes Paid	\$2343200.00
6001 ADVERTISING	\$250.00
6002 ALARM SERVICE	\$500.00
6003 BOARD EXPENSE (MEETINGS)	\$500.00
6007 DUES & SUBSCRIPTIONS	\$2550.00
6008 INSURANCE EXP.	\$25000.00
6009-1 MORTGAGE (CASHIERS PRINCIPLE PORTION ONLY)	\$36500.00
6009-2 INTEREST PAID - CASHIERS MORTGAGE	\$21500.00
6010-1 BANK CHARGES AND FEES	\$1000.00
6010-2 CREDIT CARD PROCESSING FEES	\$90000.00
6012 MAINTENANCE AGREEMENTS	\$23000.00
6013 OFFICE/POSTAGE SUPP	\$10000.00
6015-6 ACCOUNTING (AUDITS)	\$35000.00
6015-7 ACCOUNTING SERVICES (MONTHLY)	\$26000.00
Total 6015 PROFESSIONAL SERVICES	\$61000.00
6016 REP. & MAINT. BLDG	\$9000.00
6017 REP. & MAINT. EQUIP.	\$2000.00
6019 STORE SUPPLIES	\$15000.00
6020 TELEPHONE	\$1200.00
6021 TRAINING	\$300.00
6023 UNIFORMS	\$600.00
6024 UTILITIES (Including Fiber Optics)	\$45000.00
Total 6024 UTILITIES (Including Fiber Optics)	\$45000.00
6100 5% LAW DIST. - COUNTY	\$25000.00
6101 5% LAW DIST. - TOWN	\$17000.00
6102 7% EDUCATION DIST COUNTY	\$35000.00
6103 7% EDUCATION DIST TOWN	\$25000.00
6104 60% JACKSON CO.	\$240000.00
6105 40% TOWN OF SYLVA	\$160000.00
6301 BAILMENT	\$70000.00
6302 SURCHARGE	\$30000.00
Total 6300 DELIVERY EXPENSE	\$100000.00
6500 CONTINGENCY FUND	\$45000.00
Total 7000 PAYROLL EXPENSES	\$0.00
7001 SALARIES AND WAGES	\$440000.00
7002 PAYROLL TAX (SS/MED EXPENSE)	\$36500.00
7003 RETIREMENT FUND	\$54600.00
7004 GROUP INSURANCE	\$78000.00
Total Expense	\$3944200.00
4100 INTEREST INCOME	\$10000.00
Total Other Income	\$10000.00
9501 Additional Distribution County	\$360000.00
9502 Additional Distributions Town	\$240000.00
Total 9500 Additional Budgeted Distributions	\$600000.00

Accounts	Budget totals
Total Other Expense	\$600000.00
Total Net Income	\$0.00

Monday, April 27, 2026 at 8:44 AM EDT