



**Village of Forest Hills  
Regular Meeting Agenda  
June 2<sup>nd</sup>, 2026**

**7:30 PM (or 3 to 5 minutes following work session whichever is later)**

**Call to order: Mayor Mau**

**Announcements (cell phones and plaud)**

**Approval of Agenda**

**Approval of Meeting Minutes**

**May 2026 Meetings**

**Finance Report**

**Administrative Reports**

**Mayor**

**Board Members**

**Reports/Committee Reports**

**Roads, Ordinances, Safety, Planning Board**

**Public Comment**

**Unfinished Business**

**1. Budget and Budget Ordinance**

**New Business**

**Closed Session (if necessary)**

**Questions from Press**

**Adjournment**



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## Budget Ordinance for the Village of Forest Hills, NC Fiscal Year 2026–2027

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**BE IT ORDAINED** by the governing board of the Village of Forest Hills, North Carolina:

### Section 1.

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Revenue Source	Amount
Current year's real property taxes (Ad Valorem)	\$75,000
Current year's vehicle taxes	\$—
Prior years' real property taxes	\$—
Prior years' vehicle taxes	\$—
Sales Tax	\$30,000
Powell Bill Funds	\$13,000
Franchise & Utility Tax	\$4,000
Alcohol Tax	\$1,200
Interest Earnings	\$4,800
<b>Total Estimated Revenues:</b>	<b>\$128,000</b>

### Section 2.

The following amounts are hereby appropriated in the General Fund for the operation of the Village of Forest Hills town government and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts and budget established for the Village:

<b>Expenditure</b>	<b>Amount</b>
Street Maint./Improvements, Non-Powell Bill	\$19,030
Street Maint./Improvements, Powell Bill	\$15,500
Salaries	\$13,080
Police Patrol / Safety	\$13,000
Attorney	\$10,800
Fire Protection (Cullowhee Fire Dept.)	\$10,000
Contingency	\$8,390
Audit (CPA)	\$8,000
Village Entrance — Operating	\$6,200
Village Social (2 events/year)	\$4,500
Insurance, Bonds	\$4,000
Travel, Workshops	\$3,000
Office / Administrative	\$3,000
Planning Board Support	\$2,500
Website Hosting	\$2,500
Assembly Hall (Expenses & Taxes)	\$2,400
Memberships, Dues	\$1,500
Notices, Advertisements	\$600
Board of Elections	\$—
Debt Service	\$—
Capital Outlay	\$—
<b>Total Appropriations:</b>	<b>\$128,000</b>

### Section 3.

The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Capital Outlay	\$—
<b>Total Appropriations:</b>	<b>\$—</b>

*Note: Capital Outlay expenditures should be budgeted within the appropriate functional area of the fund that will benefit from the expenditure.*

### Section 4.

There is hereby levied a tax at the rate of thirteen cents (\$0.13) per one hundred dollars (\$100) of assessed value of property as listed for taxes as of January 1, 2027, for the purpose of raising the revenue listed “Current year’s real property taxes” in the General Fund in Section 1 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation and an estimated rate of collection of 97.5%. This estimated rate of collection is based on the fiscal year 2025–2026 collection rates from Jackson County, NC and anticipated increases to property value based on reappraisals from the Tax Administration.

### **Section 5.**

Throughout the fiscal year, the Council is hereby authorized to transfer appropriations as contained herein under the following conditions:

- Transfers *between line item* expenditures within the adopted budget of each fund (The Village of Forest Hills currently has 1 fund – the General Fund) as long as these changes do not result in an increase in the total expenditures.
- All transfers *between funds* require prior approval by the Council in an amendment to the Budget Ordinance.

### **Section 6.**

Copies of this Budget Ordinance shall be furnished to the Clerk and Finance Officer to be kept on file for their direction in the disbursement of funds. Copies of this Budget Ordinance shall also be published on the Village website for public inspection.

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Adopted this 2nd day of June 2026 via motion from the Council.

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Ronald R. Mau, Mayor

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Stephanie Gibson, Clerk, Village of Forest Hills