BUDGET DOCUMENT
CATAWBA COUNTY ABC BOARD
Fiscal Year 2026 - 2027

The following budget establishing revenues and setting expense appropriations is hereby adopted and effective July 1, 2026, through June 30, 2027.

Section 1. Estimated Revenues. It is estimated that the revenues listed below will be available during the fiscal year beginning July 1, 2026 and ending June 30, 2027 to meet the operational and functional appropriations as set forth in Section 2, in accordance with the chart of accounts prescribed by the state ABC Commission.

Estimated Revenues:	
Sales	$35,866,721
Mixed Beverage Tax	$769,824
Other Income	$48,000
Total	$36,684,545

Section 2. Appropriations. The following expenses are hereby appropriated for fiscal year 2026 - 2027 and are funded by the revenues made available through Section 1, herein.

Appropriations:	
Taxes Based on Revenue	$8,249,346
Cost of Goods Sold	$19,368,029

Operating Expenses	**Store(s)**	**Admin.**	**Warehouse**	**Total**
Salaries & Wages	$1,843,172	$550,900	$205,928	$2,600,000
Board Member Per Diem	$0	$9,000	$0	$9,000
Payroll Taxes	$141,003	$42,832	$15,753	$199,589
Retirement	$279,241	$83,461	$31,198	$393,900
Group Insurance	$345,272	$57,600	$52,000	$454,872
Unemployment Insurance	$0	$10,000	$0	$10,000
Contracted Labor	$430,000	$0	$80,000	$510,000
Contract Labor - Law Enforcement	$150,000	$0	$0	$150,000
Cash Over/Short	$2,000	$0	$0	$2,000
Rent	$110,000	$0	$0	$110,000
Repairs & Maintenance- Bldgs	$112,800	$34,700	$2,500	$150,000
Repairs & Maintenance- Equip	$22,000	$2,000	$1,000	$25,000
Utilities	$160,000	$15,000	$0	$175,000
Telephone	$4,800	$1,800	$0	$6,600
Waste Disposal	$8,000	$2,000	$1,000	$11,000
Insurance - General & Bonds	$55,386	$17,025	$7,589	$80,000
Drug Screening/Physical	$4,000	$500	$500	$5,000
Office Supplies and Store Supplies	$56,000	$15,500	$3,500	$75,000

Travel	$0	$1,000	$0	$1,000
License & Taxes	$20,350	$9,650	$0	$30,000
Maintenance Agreements	$44,100	$34,500	$1,400	$80,000
Professional Fees	$30,000	$9,000	$1,000	$40,000
Payroll Fees	$10,200	$5,500	$1,500	$17,200
Dues & Subscriptions	$0	$5,000	$0	$5,000
Training/Meetings	$1,000	$1,000	$0	$2,000
Alarm (Security)	$4,000	$1,500	$0	$5,500
Vehicle	$0	$8,600	$9,400	$18,000
Bank and Credit Card Fees	$466,766	$0	$0	$466,766
Miscellaneous	$8,350	$1,250	$400	$10,000
Contingencies	$80,000	$30,000	$10,000	$120,000
Total	$4,388,439	$949,319	$424,669	$5,762,427

	Store(s)	Admin.	Warehouse		Total
Capital Outlay:					
Equipment Upgrade	$56,000	$0	$92,500		$148,500
Property Additions and/or Upgrade	$4,050,000	$0	$0		$4,050,000
Appropriated Funds/Working Capital	-$4,106,000	$0	-$92,500		-$4,198,500
	$0	$0	$0		$0
Total Estimated Expenses	**$4,388,439**	**$949,319**	**$424,669**	**$0**	**$5,762,427**
Distributions:					
Alcohol Education & Rehab.		$225,000			$225,000
Catawba County		$900,000			$900,000
Law Enforcement		$125,000			$125,000
Total Distributions		$1,250,000			$1,250,000
Working Capital Retained (Appropriated Fund Balance)					$2,054,743
Total Expense, Distribution & Reserve					$36,684,545

Section 3. Copies of this Budget Document shall be furnished to Catawba County, the state ABC Commission, and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted by the Catawba County ABC Board on ___________/_______/__________.

Signature ____, Chairperson