

**PROPOSED 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
<b>Total</b>	<b>\$36,684,545</b>

*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
<b>Cost of Goods Sold</b>	<b>\$19,368,029</b>

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

