**Sample Adopted Budget – County**

\_\_\_\_\_\_\_ COUNTY, NC BOARD ADOPTED BUDGET FY 2025

**FUND 101 GENERAL FUND**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 Y-T-D ACTUAL | FY 2024 ORIGINAL BUDGET | FY 2024 REVISED BUDGET | FY 2025 ADOPTED |
| REVENUE |  |  |  |  |  |  |  |
| 1010000 31000 | PROPERTY TAX CURRENT | -49,968,336 | -50,871,369 | -55,782,401 | -54,366,992 | -54,366,992 | -56,885,739 |
| 1010000 31001 | PROPERTY TAX 1-9 PRIOR | -349,996 | -355,923 | -375,178 | -380,000 | -380,000 | -360,000 |
| 1010000 31002 | PROPERTY TAX > 10 PRIOR | -10,572 | -16,910 | -24,965 | -15,000 | -15,000 | -20,000 |
| 1010000 31101 | MV TAX CURRENT | -6,753,833 | -7,489,440 | -6,064,737 | -5,942,951 | -5,942,951 | -6,614,621 |
| 1010000 31102 | MV TAX 1-9 PRIOR | -1,879 | -770 | 0 | -4,000 | -4,000 | -2,000 |
| 1010000 31103 | MV TAX > 10 PRIOR | -4,070 | -5,569 | -4,707 | -4,000 | -4,000 | -3,000 |
| 1010000 31200 | LATE LISTING PENALTIES | -111,434 | -83,126 | -178,149 | -135,000 | -135,000 | -140,000 |
| 1010000 31201 | INTEREST ON DELINQUENT TAXES | -251,465 | -278,092 | -299,285 | -250,000 | -250,000 | -250,000 |
| 1010000 31300 | ART 39 1 CT SALES TAX CNTY | -9,429,785 | -10,182,362 | -6,484,023 | -10,083,345 | -10,083,345 | -10,577,519 |
| 1010000 31301 | ART 40 1/2 CT SALES TAX CNTY | -5,423,595 | -5,869,253 | -3,986,506 | -5,697,498 | -5,697,498 | -5,813,001 |
| 1010000 31302 | ART 40 1/2 CT SALES TAX SCHL | -1,997,269 | -2,160,674 | -1,397,315 | -2,441,785 | -2,441,785 | -2,491,286 |
| 1010000 31303 | ART 42 1/2 CT SALES TAX CNTY | -2,274,849 | -2,507,312 | -1,513,599 | -2,700,453 | -2,700,453 | -2,803,846 |
| 1010000 31304 | ART 42 1/2 CT SALES TAX SCHL | -3,994,536 | -4,251,065 | -2,864,915 | -4,050,680 | -4,050,680 | -4,205,769 |
| 1010000 31305 | ART 44 1/2 CT SALES TAX CNTY | -293 | -374 | -1 | 0 | 0 | 0 |
| 1010000 31306 | ART 44 \*524 SALES TAX CNTY | -832,278 | -954,972 | -688,074 | -930,185 | -930,185 | -1,019,977 |
| 1010000 32000 | PILT - FEDERAL | -198,540 | -213,828 | 0 | -200,000 | -200,000 | -205,000 |
| 1010000 32001 | PILT - STATE | -67,246 | -60,413 | -61,609 | -68,000 | -68,000 | -65,000 |
| 1010000 32002 | PILT - HOUSING AUTHORITY | -1,978 | 0 | 0 | -2,000 | -2,000 | -2,000 |
| 1010000 32100 | BEER AND WINE TAX | -173,825 | -194,872 | -211,362 | -190,000 | -190,000 | -200,000 |
| 1010000 32200 | ABC DISTRIBUTION | -1,227,946 | -1,353,263 | -928,977 | -1,350,000 | -1,350,000 | -1,450,000 |
| 1010000 33001 | MEDICAID HOLD HARMLESS | -3,839,994 | -4,431,790 | -2,873,564 | -3,300,000 | -3,300,000 | -2,900,000 |
| 1010000 33300 | VIDEO PROGRAMMING DISTRIBUTION | -245,462 | -229,907 | -157,860 | -255,000 | -255,000 | -230,000 |
| 1010000 33461 | FINES/FORFIETURES | -551,964 | -479,644 | -413,927 | -575,000 | -575,000 | -525,000 |
| 1010000 33504 | PRISON - ACT | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 33505 | PRISON INMATE DEDUCTIBLE | -50,000 | -50,000 | -50,000 | -50,000 | -50,000 | -50,000 |
| 1010000 33507 | GRANTS-OTHER INMATE PRIOR | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 34031 | FRANCHISE-TIME WARNER | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 34416 | ANSWER-QUIK | -2,400 | -2,400 | -1,400 | -2,400 | -2,400 | -2,400 |
| 1010000 34418 | BEER AND WINE PERMIT | -6,668 | -6,780 | -6,515 | -7,500 | -7,500 | -7,500 |

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| ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY 2023 ACTUAL | Y-T-D ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | FY 2025 ADOPTED |
| REVENUE |  |  |  |  |  |  |  |
| 1010000 38000 | INTEREST ON INVESTMENT | 89,419 | -2,171,777 | -3,685,038 | -1,900,000 | -1,900,000 | -2,400,000 |
| 1010000 38200 | MISCELLANEOUS REVENUE | -92,782 | -11,891 | -33,923 | -50,000 | -50,000 | -75,000 |
| 1010000 38201 | SALES OF SURPLUS PROPERTY | -529,223 | -145,605 | -520,846 | -175,000 | -175,000 | -200,000 |
| 1010000 38203 | P-CARD REBATE | -12,998 | -16,182 | -22,495 | -17,000 | -17,000 | -25,000 |
| 1010000 38213 | RETURNED CHECK FEE | -246 | 0 | 0 | 0 | 0 | 0 |
| 1010000 38300 | DONATIONS | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 38401 | CONTRACTOR SALES TAX REFUND | -7,856 | -6,111 | 0 | 0 | 0 | 0 |
| 1010000 39900 | FUND BALANCE APPROP ORIGINAL | 0 | 0 | 0 | -245,572 | -245,572 | 0 |
| 1010000 39901 | FUND BALANCE APPROP CURRENT YR | 0 | 0 | 0 | 0 | -11,656,749 | 0 |
| \* REVENUE |  | -88,323,899 | -94,401,676 | -88,631,373 | -95,389,361 | -107,046,110 | -99,523,658 |

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|  | FY 2022 | FY 2023 | Y-T-D | ORIGINAL | REVISED | FY 2025 |

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| --- | --- | --- | --- | --- | --- | --- |
|  | FY 2022 | FY 2023 | Y-T-D | ORIGINAL | REVISED | FY 2025 |
| ACCOUNT | ACCOUNT DESCRIPTION | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | ADOPTED |

DEPT 4120 ADMINISTRATION

DIV 4120 ADMINISTRATION REVENUE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1014120 38217 | AIRPORT ADMIN FEE | 0 | 0 | 0 | 0 | 0 | 0 |
| 1014120 39804 | TRANSFER-WATER ADMIN FEE | -30,000 | -30,000 | -30,000 | -30,000 | -30,000 | -30,000 |
| \* REVENUE |  | -30,000 | -30,000 | -30,000 | -30,000 | -30,000 | -30,000 |

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| --- | --- | --- | --- | --- | --- | --- |
|  | FY 2022 | FY 2023 | Y-T-D | ORIGINAL | REVISED | FY 2025 |
| ACCOUNT | ACCOUNT DESCRIPTION | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | ADOPTED |

DEPT 4120 ADMINISTRATION

DIV 4120 ADMINISTRATION EXPENDITURE

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1014120 41002 FULLTIME SALARIES | 557,103 | 644,155 | 628,915 | 675,385 | 680,416 | 712,842 |
| 1014120 41004 PARTTIME SALARIES | 0 | 0 | 0 | 0 | 0 | 0 |
| 1014120 41005 LONGEVITY | 1,475 | 1,550 | 1,825 | 1,825 | 1,825 | 1,925 |
| 1014120 41006 ACCRUED SALARIES | 0 | 0 | 0 | 0 | 0 | 0 |
| 1014120 41007 TRAVEL ALLOWANCE | 9,001 | 9,001 | 13,270 | 13,802 | 13,802 | 14,401 |
| 1014120 41101 FICA | 35,899 | 39,808 | 38,768 | 40,647 | 41,033 | 43,424 |
| 1014120 41102 NC RETIREMENT | 63,734 | 78,453 | 81,365 | 85,528 | 86,178 | 97,438 |
| 1014120 41103 401K | 19,717 | 30,763 | 30,332 | 31,646 | 31,899 | 33,460 |
| 1014120 41104 WORKERS COMPENSATION | 1,921 | 2,226 | 2,190 | 2,263 | 2,282 | 2,438 |
| 1014120 41106 HEALTH INSURANCE | 40,880 | 46,020 | 41,860 | 48,300 | 48,300 | 50,700 |
| 1014120 41107 DENTAL INSURANCE | 3,024 | 3,420 | 3,120 | 3,600 | 3,600 | 3,780 |
| 1014120 41108 LIFE INSURANCE | 98 | 114 | 100 | 115 | 115 | 115 |
| 1014120 41109 DISABILITY INSURANCE | 176 | 174 | 152 | 175 | 175 | 175 |
| 1014120 41515 DUES & SUBSCRIPTIONS | 1,094 | 462 | 1,130 | 1,340 | 1,340 | 1,540 |
| 1014120 41516 MEMBERSHIP FEES | 18,426 | 19,125 | 19,030 | 29,305 | 29,305 | 23,000 |
| 1014120 42000 POSTAGE | 104 | 255 | 184 | 375 | 375 | 375 |
| 1014120 42200 TELEPHONE | 3,171 | 3,299 | 3,317 | 3,500 | 3,881 | 3,147 |
| 1014120 42500 TRAVEL/TRAINING | 3,180 | 13,730 | 5,293 | 14,602 | 14,602 | 13,950 |
| 1014120 42700 ADVERTISING | 0 | 0 | 0 | 450 | 450 | 450 |
| 1014120 43201 SUPPLIES-OFFICE | 1,120 | 916 | 864 | 1,800 | 1,800 | 1,400 |
| 1014120 43240 SUPPLIES-OTHER | 210 | 1,216 | 726 | 800 | 800 | 800 |
| 1014120 43300 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 5,000 |
| 1014120 44000 CONTRACT SERVICES | 5,825 | 5,522 | 4,414 | 7,000 | 7,000 | 5,700 |
| 1014120 47321 CAPITAL OUTLAY-$500-$4,999 | 450 | 1,308 | 0 | 0 | 0 | 2,020 |
| \* EXPENDITURE | 766,606 | 901,515 | 876,856 | 962,458 | 969,178 | 1,018,080 |
| \*\* ADMINISTRATION | 736,606 | 871,515 | 846,856 | 932,458 | 939,178 | 988,080 |
| \*\*\* ADMINISTRATION | 736,606 | 871,515 | 846,856 | 932,458 | 939,178 | 988,080 |

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|  | FY 2022 | FY 2023 | Y-T-D | ORIGINAL | REVISED | FY 2025 |

 **FUND 200 FIRE DISTRICT #1**

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| --- | --- | --- | --- | --- | --- | --- | --- |
| ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 Y-T-D ACTUAL | FY 2024 ORIGINAL BUDGET | FY 2024 REVISED BUDGET | FY 2025 ADOPTED |
| REVENUE |  |  |  |  |  |  |  |
| 2000000 31000 | PROPERTY TAX CURRENT | -187,585 | -165,143 | -170,240 | -170,723 | -170,723 | -184,648 |
| 2000000 31001 | PROPERTY TAX 1-9 PRIOR | -482 | -975 | -730 | 0 | 0 | 0 |
| 2000000 31101 | MV TAX CURRENT | -20,891 | -21,795 | -15,744 | 0 | 0 | 0 |
| 2000000 31102 | MV TAX 1-9 PRIOR | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000000 31300 | ART 39 1 CT SALES TAX CNTY | -39,107 | -42,242 | -23,735 | -96,416 | -96,416 | -88,579 |
| 2000000 31301 | ART 40 1/2 CT SALES TAX CNTY | -30,777 | -33,312 | -19,708 | 0 | 0 | 0 |
| 2000000 31303 | ART 42 1/2 CT SALES TAX CNTY | -26,000 | -28,037 | -16,028 | 0 | 0 | 0 |
| 2000000 31305 | ART 44 1/2 CT SALES TAX CNTY | -1 | -2 | 0 | 0 | 0 | 0 |
| 2000000 31306 | ART 44 \*524 SALES TAX CNTY | -3,452 | -3,962 | -2,519 | 0 | 0 | 0 |
| 2000000 39900 | FUND BALANCE APPROP ORIGINAL | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000000 39901 | FUND BALANCE APPROP CURRENT YR | 0 | 0 | 0 | 0 | -6,910 | 0 |
| \* REVENUE |  | -308,294 | -295,466 | -248,703 | -267,139 | -274,049 | -273,227 |

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|  | FY 2022 | FY 2023 | Y-T-D | ORIGINAL | REVISED | FY 2025 |
| ACCOUNT | ACCOUNT DESCRIPTION | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | ADOPTED |

DEPT 4340 FIRE/SPECIAL SERVICE DISTRICT DIV 4340 FIRE/SPECIAL SERVICE DISTRICT EXPENDITURE

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 2004340 41104 WORKERS COMPENSATION | 2,635 | 0 | 0 | 0 | 0 | 0 |
| 2004340 44600 INSURANCE | 1,036 | 1,033 | 1,031 | 1,099 | 1,099 | 1,100 |
| 2004340 47350 CAPITAL OUTLAY-RESERVE | 0 | 0 | 0 | 22,747 | 22,747 | 27,040 |
| 2004340 49680 SPEC APPROP-PAY TO DISTRICT | 209,268 | 209,268 | 216,178 | 209,268 | 216,178 | 209,268 |
| 2004340 49786 PBC SFT TR TO WEST NB (FD 248) | 43,151 | 43,268 | 34,025 | 34,025 | 34,025 | 35,819 |
| \* EXPENDITURE | 256,090 | 253,569 | 251,234 | 267,139 | 274,049 | 273,227 |
| \*\* FIRE/SPECIAL SERVICE DISTRICT | 256,090 | 253,569 | 251,234 | 267,139 | 274,049 | 273,227 |
| \*\*\* FIRE/SPECIAL SERVICE DISTRICT | 256,090 | 253,569 | 251,234 | 267,139 | 274,049 | 273,227 |
| FUND TOTAL REVENUE | -308,294 | -295,466 | -248,703 | -267,139 | -274,049 | -273,227 |
| FUND TOTAL EXPENDITURES | 256,090 | 253,569 | 251,234 | 267,139 | 274,049 | 273,227 |
| FUND NET TOTAL | -52,204 | -41,897 | 2,531 | 0 | 0 | 0 |