

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Ad Valorem Property Taxes	CY - Ad Valorem	Revenue	\$ (39,565,234.75)	\$ (40,235,119.99)	\$ (40,512,802.00)	\$ (40,500,680.00)	\$ (41,523,058.00)
Ad Valorem Property Taxes	PY - Ad Valorem	Revenue	\$ (58,065.34)	\$ (55,521.93)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
Ad Valorem Property Taxes	CY - Late List	Revenue	\$ (9,877.89)	\$ (12,475.78)	\$ -	\$ -	\$ -
Ad Valorem Property Taxes	PY - Late List	Revenue	\$ (111.14)	\$ (85.02)	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)
Ad Valorem Property Taxes	CY - Tax Interest	Revenue	\$ (92,656.66)	\$ (87,522.76)	\$ (90,000.00)	\$ (90,000.00)	\$ (90,000.00)
Ad Valorem Property Taxes	PY - Tax Interest	Revenue	\$ (9,905.00)	\$ (9,831.87)	\$ -	\$ -	\$ -
Ad Valorem Property Taxes	CY - Adv Cost	Revenue	\$ (374.90)	\$ (706.51)	\$ (1,500.00)	\$ (1,500.00)	\$ (1,500.00)
Ad Valorem Property Taxes	PY - Adv Cost	Revenue	\$ (757.25)	\$ (648.09)	\$ -	\$ -	\$ -
Ad Valorem Property Taxes	Tax Refunds	Revenue	\$ 24,118.50	\$ 21,708.95	\$ 30,000.00	\$ 30,000.00	\$ (30,000.00)
Ad Valorem Property Taxes Total			\$ (39,712,864.43)	\$ (40,380,203.00)	\$ (40,634,302.00)	\$ (40,622,180.00)	\$ (41,704,558.00)
Motor Vehicle Property Taxes	CY MVT	Revenue	\$ (1,901,668.23)	\$ (2,027,854.28)	\$ (2,491,425.00)	\$ (2,390,000.00)	\$ (2,541,253.00)
Motor Vehicle Property Taxes	PY MVT	Revenue	\$ (563,103.45)	\$ (617,060.28)	\$ -	\$ -	\$ -
Motor Vehicle Property Taxes	MVT Interest	Revenue	\$ (247.76)	\$ (3,977.12)	\$ (2,000.00)	\$ (2,000.00)	\$ (2,000.00)
Motor Vehicle Property Taxes	NCDMV VTS Credit Card	Revenue	\$ 66,535.55	\$ 99,432.98	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
Motor Vehicle Property Taxes Total			\$ (2,398,483.89)	\$ (2,549,458.70)	\$ (2,408,425.00)	\$ (2,307,000.00)	\$ (2,458,253.00)
Local Option Sales Taxes	Article 39 - 1% Sales Tax	Revenue	\$ (6,107,603.14)	\$ (6,547,842.58)	\$ (7,144,665.00)	\$ (6,803,038.00)	\$ (6,991,245.00)
Local Option Sales Taxes	Article 40 - .5% Sales Tax	Revenue	\$ (3,361,833.81)	\$ (2,538,724.25)	\$ (2,767,697.00)	\$ (3,699,716.00)	\$ (2,506,082.00)
Local Option Sales Taxes	Article 42 - .5% Sales Tax	Revenue	\$ (2,987,051.91)	\$ (1,279,686.59)	\$ (1,397,194.00)	\$ (3,327,164.00)	\$ (1,300,251.00)
Local Option Sales Taxes	Article 44 - Repealed	Revenue	\$ (171,434.32)	\$ (197,691.99)	\$ (196,094.00)	\$ (196,094.00)	\$ (196,094.00)
Local Option Sales Taxes	Medicaid Hold Harmless	Revenue	\$ (1,115,229.42)	\$ (1,527,864.06)	\$ (1,450,000.00)	\$ (1,250,000.00)	\$ (1,000,000.00)
Local Option Sales Taxes	Municipal Hold Harmless	Revenue	\$ 446,423.38	\$ 485,227.55	\$ 531,388.00	\$ 493,117.00	\$ 493,117.00
Local Option Sales Taxes Total			\$ (13,296,729.22)	\$ (11,606,581.92)	\$ (12,424,262.00)	\$ (14,782,895.00)	\$ (11,500,555.00)
Occupancy Tax Collections	Occupancy Tax 5%	Revenue	\$ (2,077,106.79)	\$ (1,764,753.38)	\$ (2,300,000.00)	\$ (2,300,000.00)	\$ (2,300,000.00)
Occupancy Tax Collections	Occupancy Tax Penalty	Revenue	\$ (584.07)	\$ (168.95)	\$ -	\$ -	\$ -
Occupancy Tax Collections Total			\$ (2,077,690.86)	\$ (1,764,922.33)	\$ (2,300,000.00)	\$ (2,300,000.00)	\$ (2,300,000.00)
Other General Gov. Revenues	Payment in Lieu of Taxes	Revenue	\$ (255,421.00)	\$ (261,658.00)	\$ (265,000.00)	\$ (265,000.00)	\$ (265,000.00)
Other General Gov. Revenues	Restricted Forest Funds	Revenue	\$ (96,751.75)	\$ (78,043.55)	\$ (96,000.00)	\$ (96,000.00)	\$ (96,000.00)
Other General Gov. Revenues	CATV 5% Franchise	Revenue	\$ (89,311.75)	\$ (62,523.93)	\$ (100,000.00)	\$ (100,000.00)	\$ (90,000.00)
Other General Gov. Revenues	ABC Net Revenue	Revenue	\$ (66,666.00)	\$ (80,000.00)	\$ (66,000.00)	\$ (84,000.00)	\$ (84,000.00)
Other General Gov. Revenues	5 Cent Bottle Liquor	Revenue	\$ (15,035.99)	\$ (13,868.59)	\$ (15,000.00)	\$ (15,000.00)	\$ (15,000.00)
Other General Gov. Revenues	Alc Bev Tax Dist	Revenue	\$ (96,931.12)	\$ (111,745.08)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)
Other General Gov. Revenues	LATCF	Revenue	\$ -	\$ (213,572.48)	\$ (213,572.00)	\$ (213,572.00)	\$ -
Other General Gov. Revenues	Revenues Over/Under	Revenue	\$ -	\$ 300.00	\$ -	\$ -	\$ -
Other General Gov. Revenues	Rent	Revenue	\$ (6,250.00)	\$ (7,500.00)	\$ -	\$ -	\$ -
Other General Gov. Revenues	Interest on Investments	Revenue	\$ (65,914.83)	\$ (1,311,563.91)	\$ (706,206.00)	\$ (500,000.00)	\$ (1,400,000.00)
Other General Gov. Revenues	Bank of America Rebates	Revenue	\$ -	\$ (10,519.20)	\$ (3,000.00)	\$ (3,000.00)	\$ (3,000.00)

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Other General Gov. Revenues	Sale of Surplus Equipment	Revenue	\$ (11,133.36)	\$ (54,833.50)	\$ (20,000.00)	\$ (20,000.00)	\$ (20,000.00)
Other General Gov. Revenues	Sale of Surplus Land	Revenue	\$ (13,905.15)	\$ -	\$ -	\$ -	\$ -
Other General Gov. Revenues	Miscellaneous Revenue	Revenue	\$ (1,710.88)	\$ 1,459.78	\$ -	\$ -	\$ -
Other General Gov. Revenues Total			\$ (719,031.83)	\$ (2,204,068.46)	\$ (1,584,778.00)	\$ (1,396,572.00)	\$ (2,073,000.00)
Commissioners	Salaries and Wages	Expense	\$ 55,782.07	\$ 70,997.01	\$ 76,540.00	\$ 79,142.00	\$ 79,142.00
Commissioners	FICA	Expense	\$ 4,013.26	\$ 4,949.14	\$ 5,342.00	\$ 5,542.00	\$ 5,542.00
Commissioners	Health Insurance	Expense	\$ 11,945.16	\$ 18,727.40	\$ 15,400.00	\$ 23,382.00	\$ 23,382.00
Commissioners	County Attorney Retainer	Expense	\$ 200,713.55	\$ 153,770.96	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00
Commissioners	Contract Services	Expense	\$ -	\$ 17,916.28	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Commissioners	Postage	Expense	\$ 33.13	\$ 99.48	\$ 100.00	\$ 100.00	\$ 100.00
Commissioners	Office Supplies	Expense	\$ 971.92	\$ 872.21	\$ 600.00	\$ -	\$ -
Commissioners	Operating Supplies	Expense	\$ 339.32	\$ 1,360.40	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00
Commissioners	Copy Costs	Expense	\$ 432.03	\$ 338.08	\$ -	\$ 300.00	\$ 300.00
Commissioners	Advertising	Expense	\$ 13,752.90	\$ 7,379.94	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
Commissioners	Travel & Training	Expense	\$ 4,544.91	\$ 5,694.89	\$ 4,000.00	\$ 5,700.00	\$ 6,500.00
Commissioners	Dues & Subscriptions	Expense	\$ 4,593.00	\$ 49.95	\$ 60.00	\$ 65.99	\$ 65.99
Commissioners	Special Projects	Expense	\$ 55,788.96	\$ 19,976.34	\$ -	\$ 35,000.00	\$ 35,000.00
Commissioners	Permits & Fees	Expense	\$ 27.00	\$ 54.00	\$ -	\$ -	\$ -
Commissioners Total			\$ 352,937.21	\$ 302,186.08	\$ 316,042.00	\$ 362,231.99	\$ 364,031.99
County Administration	Tda Eci Grant	Revenue	\$ -	\$ -	\$ (4,900.00)	\$ -	\$ -
County Administration	NCACC Fellowship	Revenue	\$ (11,088.69)	\$ (24,999.96)	\$ (25,000.00)	\$ -	\$ -
County Administration	Salaries and Wages	Expense	\$ 297,536.32	\$ 461,669.62	\$ 503,871.50	\$ 504,483.00	\$ 504,483.00
County Administration	Internship Stipend						\$ 3,000.00
County Administration	Longevity	Expense	\$ 2,500.00	\$ 3,750.00	\$ -	\$ 3,750.00	\$ 3,750.00
County Administration	Vacation Pay-Out	Expense	\$ 683.02	\$ -	\$ -	\$ -	\$ -
County Administration	Other Fringe Benefits	Expense	\$ 67.20	\$ 94.79	\$ 95.00	\$ 76.00	\$ 76.00
County Administration	FICA	Expense	\$ 22,324.10	\$ 34,663.81	\$ 37,751.62	\$ 37,073.00	\$ 37,073.00
County Administration	LGERS Retirement	Expense	\$ 32,801.48	\$ 56,575.75	\$ 64,753.66	\$ 69,268.00	\$ 69,268.00
County Administration	Health Insurance	Expense	\$ 43,126.92	\$ 49,737.07	\$ 61,600.00	\$ 43,845.00	\$ 43,845.00
County Administration	Retiree Ins/457 Cont	Expense	\$ 3,011.42	\$ 3,011.14	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
County Administration	Contract Services	Expense	\$ -	\$ 614.44	\$ -	\$ -	\$ -
County Administration	Postage	Expense	\$ 9.22	\$ 33.25	\$ -	\$ -	\$ -
County Administration	Office Supplies	Expense	\$ 815.33	\$ 204.19	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
County Administration	Operating Supplies	Expense	\$ 202.20	\$ 1,863.47	\$ 6,650.00	\$ 1,500.00	\$ 1,500.00
County Administration	Copy Costs	Expense	\$ 805.08	\$ 1,118.27	\$ 1,000.00	\$ 1,500.00	\$ 2,500.00
County Administration	Advertising	Expense	\$ -	\$ 411.70	\$ -	\$ 500.00	\$ 1,500.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
County Administration	Travel & Training	Expense	\$ 11,772.54	\$ 14,054.82	\$ 10,000.00	\$ 10,000.00	\$ 12,000.00
County Administration	Dues & Subscriptions	Expense	\$ 8,416.83	\$ 1,645.06	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
County Administration	Vehicle Fuel	Expense	\$ 3,290.89	\$ 4,093.17	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
County Administration	Vehicle Maintenance	Expense	\$ 3,527.96	\$ 4,253.15	\$ 3,000.00	\$ 3,500.00	\$ 4,500.00
County Administration	Hardware Maintenance	Expense	\$ 1,827.96	\$ 906.62	\$ 1,000.00	\$ 1,000.00	\$ -
County Administration Total			\$ 421,629.78	\$ 613,700.36	\$ 669,321.78	\$ 685,995.00	\$ 692,995.00
Human Resources	Sponsorships	Revenue	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ -
Human Resources	Salaries and Wages	Expense	\$ 144,929.00	\$ 146,151.76	\$ 225,566.52	\$ 257,013.00	\$ 257,013.00
Human Resources	Part-Time Wages	Expense	\$ 7,108.17	\$ 6,317.72	\$ 9,360.00	\$ 13,725.00	\$ -
Human Resources	Overtime Wages	Expense	\$ 111.65	\$ 570.84	\$ -	\$ -	\$ -
Human Resources	Longevity	Expense	\$ 1,250.00	\$ 1,250.00	\$ -	\$ 2,500.00	\$ 2,500.00
Human Resources	Vacation Pay-Out	Expense	\$ 1,977.34	\$ 2,005.49	\$ -	\$ -	\$ -
Human Resources	Other Fringe Benefits	Expense	\$ 399.90	\$ 400.49	\$ 413.00	\$ 398.00	\$ 398.00
Human Resources	FICA	Expense	\$ 11,277.94	\$ 11,357.48	\$ 16,386.96	\$ 18,943.00	\$ 18,943.00
Human Resources	LGERS Retirement	Expense	\$ 16,967.81	\$ 18,265.47	\$ 28,616.72	\$ 35,253.00	\$ 35,253.00
Human Resources	Health Insurance	Expense	\$ 25,133.52	\$ 28,168.01	\$ 46,200.00	\$ 54,579.00	\$ 54,579.00
Human Resources	Retiree Ins/457 Cont	Expense	\$ -	\$ 288.45	\$ -	\$ 1,500.00	\$ 1,500.00
Human Resources	Substance Screens	Expense	\$ 2,593.71	\$ 4,183.77	\$ 10,000.00	\$ 14,250.00	\$ 10,000.00
Human Resources	Contract Services	Expense	\$ 5,587.28	\$ 4,907.70	\$ 9,466.00	\$ 13,844.00	\$ 10,344.00
Human Resources	Postage	Expense	\$ 1,800.00	\$ 443.46	\$ 400.00	\$ 400.00	\$ 400.00
Human Resources	Office Supplies	Expense	\$ 1,191.95	\$ 869.11	\$ 683.00	\$ 972.00	\$ 972.00
Human Resources	Wellness Programming	Expense	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -
Human Resources	Operating Supplies	Expense	\$ 12,290.11	\$ 21,103.96	\$ 18,000.00	\$ 21,850.00	\$ 19,500.00
Human Resources	Copy Costs	Expense	\$ 423.96	\$ 346.01	\$ 670.00	\$ 670.00	\$ 670.00
Human Resources	Advertising	Expense	\$ 677.40	\$ 251.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00
Human Resources	Travel & Training	Expense	\$ 700.00	\$ 608.42	\$ 7,550.00	\$ 10,978.00	\$ 7,550.00
Human Resources	Dues & Subscriptions	Expense	\$ -	\$ 2,283.61	\$ 1,050.00	\$ 750.00	\$ 750.00
Human Resources	Software Acquisition	Expense	\$ 11,655.18	\$ 26,438.24	\$ -	\$ -	\$ -
Human Resources Total			\$ 246,074.92	\$ 276,210.99	\$ 376,462.20	\$ 449,725.00	\$ 422,472.00
Finance	Salaries and Wages	Expense	\$ 361,612.08	\$ 370,252.65	\$ 411,227.53	\$ 421,748.00	\$ 421,748.00
Finance	Overtime Wages	Expense	\$ 4,649.72	\$ 1,161.08	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Finance	Longevity	Expense	\$ 3,746.85	\$ 5,000.00	\$ -	\$ 6,250.00	\$ 6,250.00
Finance	Vacation Pay-Out	Expense	\$ 3,690.03	\$ 9,160.32	\$ -	\$ -	\$ -
Finance	Other Fringe Benefits	Expense	\$ 115.20	\$ 114.00	\$ 114.00	\$ 114.00	\$ 114.00
Finance	FICA	Expense	\$ 28,255.86	\$ 29,263.19	\$ 31,221.35	\$ 32,755.00	\$ 32,755.00
Finance	LGERS Retirement	Expense	\$ 42,769.25	\$ 46,879.32	\$ 52,855.94	\$ 58,421.00	\$ 58,421.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Finance	Health Insurance	Expense	\$ 73,676.88	\$ 80,236.46	\$ 92,400.00	\$ 88,135.00	\$ 88,135.00
Finance	Retiree Ins/457 Cont	Expense	\$ 5,838.22	\$ 6,945.88	\$ 7,500.00	\$ 6,000.00	\$ 6,000.00
Finance	Auditing	Expense	\$ 90,058.00	\$ 75,616.00	\$ 96,625.00	\$ 92,000.00	\$ 92,000.00
Finance	Contract Services	Expense	\$ 624.91	\$ 962.08	\$ 1,068.00	\$ 1,500.00	\$ 1,500.00
Finance	Postage	Expense	\$ 2,657.57	\$ 3,156.05	\$ 2,150.00	\$ 2,150.00	\$ 2,150.00
Finance	Office Supplies	Expense	\$ 1,817.70	\$ 3,836.89	\$ 5,500.00	\$ 4,500.00	\$ 4,500.00
Finance	Operating Supplies	Expense	\$ 2,435.06	\$ 6,608.26	\$ -	\$ 1,000.00	\$ 1,000.00
Finance	Copy Costs	Expense	\$ 574.18	\$ 627.02	\$ 650.00	\$ 650.00	\$ 650.00
Finance	Advertising	Expense	\$ 942.75	\$ 1,925.73	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Finance	Travel & Training	Expense	\$ 2,334.02	\$ 1,745.15	\$ 4,100.00	\$ 7,500.00	\$ 7,500.00
Finance	Dues & Subscriptions	Expense	\$ 2,524.00	\$ 2,544.00	\$ 2,125.00	\$ 2,125.00	\$ 2,125.00
Finance	Software Maintenance	Expense	\$ 4,543.93	\$ 7,574.52	\$ 600.00	\$ -	\$ -
Finance	Office FF&E	Expense	\$ -	\$ 198.00	\$ -	\$ 500.00	\$ -
Finance	Miscellaneous Fines	Expense	\$ 3,353.98	\$ 512.19	\$ -	\$ -	\$ -
Finance	Permits & Fees	Expense	\$ 102.92	\$ -	\$ -	\$ -	\$ -
Finance Total			\$ 636,323.11	\$ 654,318.79	\$ 714,136.82	\$ 731,348.00	\$ 730,848.00
Elections	Tax Collections Over/Under	Revenue	\$ (24.33)	\$ (18.96)	\$ -	\$ -	\$ -
Elections	Election Expense-Brevard	Revenue	\$ (15,183.80)	\$ -	\$ (14,500.00)	\$ -	\$ -
Elections	Election Expense-Rosman	Revenue	\$ (3,908.61)	\$ -	\$ (3,900.00)	\$ -	\$ -
Elections	Elections Filing Fees	Revenue	\$ (6,320.00)	\$ (5.00)	\$ (300.00)	\$ -	\$ -
Elections	Salaries and Wages	Expense	\$ 166,512.07	\$ 179,885.22	\$ 178,364.26	\$ 200,628.00	\$ 200,628.00
Elections	Part-Time Wages	Expense	\$ 28,545.15	\$ 26,853.10	\$ 36,152.00	\$ 62,500.00	\$ 46,830.58
Elections	Overtime Wages	Expense	\$ 1,332.45	\$ 737.11	\$ -	\$ -	\$ -
Elections	Contract Labor	Expense	\$ 28,948.40	\$ 25,115.33	\$ 35,220.00	\$ 30,000.00	\$ 30,000.00
Elections	Longevity	Expense	\$ 2,235.24	\$ 2,304.21	\$ -	\$ 3,750.00	\$ 3,750.00
Elections	Vacation Pay-Out	Expense	\$ 947.35	\$ 2,326.42	\$ -	\$ -	\$ -
Elections	Other Fringe Benefits	Expense	\$ 57.60	\$ 57.60	\$ 57.00	\$ 57.00	\$ 57.00
Elections	FICA	Expense	\$ 13,732.54	\$ 14,731.76	\$ 12,131.39	\$ 14,408.00	\$ 14,408.00
Elections	LGERS Retirement	Expense	\$ 18,802.05	\$ 21,522.83	\$ 22,920.32	\$ 25,687.00	\$ 25,687.00
Elections	Health Insurance	Expense	\$ 54,842.88	\$ 59,424.53	\$ 46,200.00	\$ 60,380.00	\$ 60,380.00
Elections	Retiree Ins/457 Cont	Expense	\$ 3,011.42	\$ 3,011.42	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Elections	Contract Services	Expense	\$ 9,890.13	\$ 5,964.94	\$ 9,288.00	\$ 7,020.00	\$ 7,020.00
Elections	Web Services	Expense	\$ 707.77	\$ 1,038.13	\$ 1,240.00	\$ 1,140.00	\$ 1,140.00
Elections	Postage	Expense	\$ 5,769.67	\$ 7,507.65	\$ 10,250.00	\$ 8,300.00	\$ 8,300.00
Elections	Operating Rents & Leases	Expense	\$ 3,084.38	\$ 2,757.10	\$ 3,075.00	\$ 2,850.00	\$ 2,850.00
Elections	Office Supplies	Expense	\$ 3,161.41	\$ 3,585.51	\$ 5,720.00	\$ 5,400.00	\$ 4,500.00

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General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Elections	Operating Supplies	Expense	\$ 15,956.61	\$ 12,017.82	\$ 20,280.00	\$ 21,100.00	\$ 20,000.00
Elections	Copy Cost	Expense	\$ 2,436.37	\$ 2,414.31	\$ 2,000.00	\$ 2,500.00	\$ 3,000.00
Elections	Advertising	Expense	\$ 2,851.75	\$ 1,083.90	\$ 3,200.00	\$ 3,000.00	\$ 3,000.00
Elections	Travel & Training	Expense	\$ 810.00	\$ 6,882.38	\$ 7,564.00	\$ 7,600.00	\$ 7,600.00
Elections	Dues & Subscriptions	Expense	\$ 109.95	\$ 480.40	\$ 520.00	\$ 495.00	\$ 495.00
Elections	Uniforms & Personal Equip	Expense	\$ -	\$ -	\$ 720.00	\$ 2,130.00	\$ 2,130.00
Elections	Computers and Printers	Expense	\$ -	\$ -	\$ 4,180.00	\$ 2,580.00	\$ 2,580.00
Elections	Hardware Maintenance	Expense	\$ 12,305.00	\$ 12,732.93	\$ 13,565.00	\$ 13,565.00	\$ 13,565.00
Elections	Software Maintenance	Expense	\$ 9,695.00	\$ 10,179.75	\$ 13,750.00	\$ 13,750.00	\$ 13,750.00
Elections	Office FF&E	Expense	\$ 396.01	\$ 179.99	\$ -	\$ -	\$ -
Elections	Runoff Elections	Expense	\$ -	\$ -	\$ 23,000.00	\$ -	\$ -
Elections Total			\$ 360,704.46	\$ 402,770.38	\$ 433,696.97	\$ 491,840.00	\$ 474,670.58
Tac Administration	Tax Collection Fee-Rosman	Revenue	\$ (3,502.78)	\$ -	\$ (4,000.00)	\$ (4,000.00)	\$ (4,000.00)
Tac Administration	On-line Access Reimb City	Revenue	\$ -	\$ -	\$ (1,200.00)	\$ (1,200.00)	\$ (1,200.00)
Tac Administration	Garnishment Fees	Revenue	\$ (1,258.21)	\$ (996.41)	\$ (1,200.00)	\$ (1,200.00)	\$ (1,200.00)
Tac Administration	Tax Maps/MBP Receipts	Revenue	\$ (999.50)	\$ (789.80)	\$ (3,000.00)	\$ (3,000.00)	\$ (3,000.00)
Tac Administration	Bad Check Fee	Revenue	\$ (800.74)	\$ -	\$ -	\$ -	\$ -
Tac Administration	Notary Fees	Revenue	\$ (367.00)	\$ (338.00)	\$ -	\$ -	\$ -
Tac Administration	NSF/Uncoll Checks	Revenue	\$ -	\$ 100.50	\$ -	\$ -	\$ -
Tac Administration	Salaries and Wages	Expense	\$ 683,177.40	\$ 702,886.01	\$ 789,793.31	\$ 832,300.91	\$ 826,478.00
Tac Administration	Longevity	Expense	\$ 8,514.46	\$ 8,735.77	\$ -	\$ 10,000.00	\$ 10,000.00
Tac Administration	Vacation Pay-Out	Expense	\$ 250.94	\$ 3,154.37	\$ -	\$ -	\$ -
Tac Administration	Other Fringe Benefits	Expense	\$ 993.18	\$ 982.24	\$ 991.00	\$ 1,009.00	\$ 1,009.00
Tac Administration	FICA	Expense	\$ 51,754.06	\$ 53,858.69	\$ 59,589.33	\$ 62,768.00	\$ 62,768.00
Tac Administration	LGERS Retirement	Expense	\$ 79,204.77	\$ 87,067.01	\$ 101,506.41	\$ 114,181.00	\$ 114,181.00
Tac Administration	Health Insurance	Expense	\$ 181,773.76	\$ 196,460.27	\$ 231,000.00	\$ 234,179.00	\$ 234,179.00
Tac Administration	Retiree Ins/457 Cont	Expense	\$ 9,153.31	\$ 10,480.87	\$ 9,750.00	\$ 9,765.00	\$ 9,765.00
Tac Administration	Legal Fees	Expense	\$ 7,139.50	\$ 551.00	\$ 11,960.00	\$ 20,000.00	\$ 20,000.00
Tac Administration	Contract Services	Expense	\$ 60,358.78	\$ 49,641.13	\$ 63,420.00	\$ 67,170.00	\$ 67,170.00
Tac Administration	Postage	Expense	\$ 9,232.96	\$ 11,516.48	\$ 11,750.00	\$ 14,190.00	\$ 14,190.00
Tac Administration	Office Supplies	Expense	\$ 9,593.29	\$ 9,611.30	\$ 14,450.00	\$ 16,600.00	\$ 16,600.00
Tac Administration	Operating Supplies	Expense	\$ 19,171.63	\$ 22,200.24	\$ 25,500.00	\$ 54,350.00	\$ 54,350.00
Tac Administration	Copy Costs	Expense	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 2,915.00
Tac Administration	Advertising	Expense	\$ 4,907.59	\$ 5,489.80	\$ 3,900.00	\$ 8,985.00	\$ 8,985.00
Tac Administration	Travel & Training	Expense	\$ 22,013.73	\$ 16,781.55	\$ 19,130.00	\$ 28,220.00	\$ 20,000.00
Tac Administration	Dues & Subscriptions	Expense	\$ 2,659.95	\$ 2,639.95	\$ 3,885.00	\$ 3,885.00	\$ 3,885.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Tac Administration	Uniforms & Personal Equip	Expense	\$ -	\$ -	\$ 772.00	\$ -	\$ -
Tac Administration	Vehicle Fuel	Expense	\$ 3,715.06	\$ 2,942.62	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Tac Administration	Vehicle Maintenance	Expense	\$ 2,797.44	\$ 3,030.56	\$ 2,796.00	\$ 2,797.50	\$ 2,797.50
Tac Administration	Computers and Printers	Expense	\$ -	\$ -	\$ 6,960.00	\$ 11,500.00	\$ 11,500.00
Tac Administration	Hardware Maintenance	Expense	\$ 2,184.96	\$ 2,222.89	\$ 2,650.00	\$ 2,915.00	\$ -
Tac Administration	Special Projects	Expense	\$ 24,029.89	\$ 24,029.33	\$ 24,030.00	\$ 24,030.00	\$ 24,030.00
Tac Administration Total			\$ 1,175,698.43	\$ 1,212,258.37	\$ 1,377,083.05	\$ 1,512,095.41	\$ 1,497,802.50
License Plate Agency	Contract Revenue	Revenue	\$ (36,848.75)	\$ (85,255.78)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)
License Plate Agency	Notary Fees	Revenue	\$ (6,327.00)	\$ (16,343.94)	\$ (19,000.00)	\$ (8,900.00)	\$ (8,900.00)
License Plate Agency	Salaries and Wages	Expense	\$ 45,919.74	\$ 89,245.64	\$ 92,878.00	\$ 97,842.00	\$ 97,842.00
License Plate Agency	Part-time Wages	Expense	\$ -	\$ -	\$ -	\$ 14,820.00	\$ -
License Plate Agency	Longevity	Expense	\$ -	\$ 625.00	\$ -	\$ -	\$ -
License Plate Agency	Vacation Pay-Out	Expense	\$ -	\$ 1,901.36	\$ -	\$ -	\$ -
License Plate Agency	Other Fringe Benefits	Expense	\$ 18.22	\$ 49.23	\$ 48.00	\$ 47.00	\$ 47.00
License Plate Agency	FICA	Expense	\$ 3,388.15	\$ 6,750.19	\$ 6,968.81	\$ 7,316.00	\$ 7,316.00
License Plate Agency	LGERS Retirement	Expense	\$ 5,266.12	\$ 11,176.78	\$ 11,935.45	\$ 13,355.00	\$ 13,355.00
License Plate Agency	Health Insurance	Expense	\$ 12,800.82	\$ 34,108.00	\$ 30,800.00	\$ 21,354.00	\$ 21,354.00
License Plate Agency	Retiree Ins/457 Cont	Expense	\$ 452.08	\$ 750.85	\$ 750.00	\$ 735.00	\$ 735.00
License Plate Agency	Office Supplies	Expense	\$ -	\$ 2,052.67	\$ 1,000.00	\$ 2,500.00	\$ 1,000.00
License Plate Agency Total			\$ 24,669.38	\$ 45,060.00	\$ 25,380.26	\$ 49,069.00	\$ 32,749.00
Register of Deeds	Real Prop. Transfer Tax	Revenue	\$ (1,286,947.00)	\$ (1,070,702.00)	\$ (1,077,425.00)	\$ (1,040,364.00)	\$ (1,040,364.00)
Register of Deeds	Marriage License Fees	Revenue	\$ (15,491.71)	\$ (13,533.65)	\$ (14,400.00)	\$ (12,960.00)	\$ (12,960.00)
Register of Deeds	Recording/Attest Fees	Revenue	\$ (177,903.54)	\$ (132,798.90)	\$ (169,033.00)	\$ (153,840.00)	\$ (153,840.00)
Register of Deeds	Other Fees	Revenue	\$ (50,279.01)	\$ (47,789.38)	\$ (54,133.00)	\$ (49,284.00)	\$ (49,284.00)
Register of Deeds	Automation Enhancement	Revenue	\$ -	\$ -	\$ -	\$ (23,251.00)	\$ (23,251.00)
Register of Deeds	Escrow for Copy Costs	Revenue	\$ 162.50	\$ 3.75	\$ 162.00	\$ (162.00)	\$ (162.00)
Register of Deeds	Statewide Birth Cert Fee	Revenue	\$ (3,078.00)	\$ (2,608.00)	\$ (2,355.00)	\$ (3,096.00)	\$ (3,096.00)
Register of Deeds	Passport Fees	Revenue	\$ (26,140.00)	\$ (51,293.75)	\$ (36,000.00)	\$ (55,000.00)	\$ (60,000.00)
Register of Deeds	Notary Fees	Revenue	\$ (238.00)	\$ (604.00)	\$ (535.00)	\$ (624.00)	\$ (624.00)
Register of Deeds	Salaries and Wages	Expense	\$ 263,172.82	\$ 270,870.56	\$ 295,477.91	\$ 291,482.00	\$ 291,482.00
Register of Deeds	Longevity	Expense	\$ 5,000.00	\$ 3,750.00	\$ -	\$ 1,250.00	\$ 3,750.00
Register of Deeds	Vacation Pay-Out	Expense	\$ 8,726.49	\$ 4,451.80	\$ -	\$ -	\$ -
Register of Deeds	Other Fringe Benefits	Expense	\$ 92.80	\$ 96.00	\$ 95.00	\$ 95.00	\$ 95.00
Register of Deeds	FICA	Expense	\$ 21,059.61	\$ 20,907.64	\$ 20,788.35	\$ 21,990.00	\$ 21,990.00
Register of Deeds	LGERS Retirement	Expense	\$ 31,979.60	\$ 33,988.35	\$ 35,608.20	\$ 39,959.00	\$ 39,959.00
Register of Deeds	Supplemental Pension	Expense	\$ 4,656.70	\$ 3,712.04	\$ 3,947.00	\$ 3,590.00	\$ 3,590.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Register of Deeds	Health Insurance	Expense	\$ 55,706.26	\$ 67,263.30	\$ 77,000.00	\$ 73,879.00	\$ 73,879.00
Register of Deeds	Retiree Ins/457 Cont	Expense	\$ 4,517.12	\$ 5,555.55	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Register of Deeds	Postage	Expense	\$ 2,007.11	\$ 3,065.73	\$ 3,000.00	\$ 4,500.00	\$ 4,500.00
Register of Deeds	Office Supplies	Expense	\$ 1,352.20	\$ 1,292.03	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Register of Deeds	Operating Supplies	Expense	\$ 3,606.16	\$ 3,041.99	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Register of Deeds	Copy Costs	Expense	\$ 2,884.97	\$ 2,971.45	\$ 2,800.00	\$ 2,800.00	\$ 5,435.00
Register of Deeds	Advertising	Expense	\$ 300.00	\$ 447.19	\$ 500.00	\$ 500.00	\$ 500.00
Register of Deeds	Travel & Training	Expense	\$ 3,670.50	\$ 3,226.12	\$ 3,500.00	\$ 4,600.00	\$ 4,600.00
Register of Deeds	Dues & Subscriptions	Expense	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
Register of Deeds	Business System Expenses	Expense	\$ 32,106.44	\$ 29,711.72	\$ 27,664.00	\$ 25,446.00	\$ 25,446.00
Register of Deeds	Hardware Maintenance	Expense	\$ 2,135.87	\$ 2,071.63	\$ 2,395.00	\$ 2,635.00	\$ -
Register of Deeds	Office FF&E	Expense	\$ -	\$ 1,236.43	\$ 5,724.00	\$ -	\$ -
Register of Deeds	Conveyance Tax Passthrough	Expense	\$ 644,357.00	\$ 524,643.00	\$ 527,938.00	\$ 509,778.00	\$ 509,778.00
Register of Deeds	Birth Cert. Fee - Passthrough	Expense	\$ 3,408.00	\$ 2,647.00	\$ 2,355.00	\$ 3,096.00	\$ 3,096.00
Register of Deeds	Marriage License Passthrough	Expense	\$ 1,345.00	\$ 1,175.00	\$ 1,200.00	\$ 1,080.00	\$ 1,080.00
Register of Deeds	Domestic Violence Passthrough	Expense	\$ 8,070.00	\$ 7,050.00	\$ 7,200.00	\$ 6,480.00	\$ 6,480.00
Register of Deeds	Other Equipment (C)	Expense	\$ -	\$ 4,850.00	\$ 13,640.00	\$ -	\$ -
Register of Deeds Total			\$ (459,410.11)	\$ (320,951.40)	\$ (310,536.54)	\$ (333,071.00)	\$ (335,571.00)
Facility Maintenance	Salaries and Wages	Expense	\$ 353,254.96	\$ 375,428.77	\$ 425,202.18	\$ 428,508.00	\$ 482,753.00
Facility Maintenance	Overtime Wages	Expense	\$ 16,944.59	\$ 8,502.06	\$ 19,860.00	\$ 19,860.00	\$ 21,360.00
Facility Maintenance	Holiday Wages	Expense	\$ -	\$ -	\$ 400.00	\$ -	\$ -
Facility Maintenance	On-Call Pay	Expense	\$ 3,286.00	\$ 3,297.78	\$ 4,750.00	\$ 4,680.00	\$ 5,150.00
Facility Maintenance	Longevity	Expense	\$ 5,270.15	\$ 4,532.16	\$ -	\$ 6,250.00	\$ 7,500.00
Facility Maintenance	Vacation Pay-Out	Expense	\$ 3,957.44	\$ 3,199.23	\$ -	\$ -	\$ -
Facility Maintenance	Other Fringe Benefits	Expense	\$ 131.61	\$ 132.97	\$ 133.00	\$ 127.00	\$ 146.00
Facility Maintenance	FICA	Expense	\$ 28,789.84	\$ 30,009.42	\$ 32,290.06	\$ 32,980.00	\$ 36,852.00
Facility Maintenance	LGERS Retirement	Expense	\$ 43,804.45	\$ 48,092.00	\$ 54,651.43	\$ 53,277.00	\$ 60,852.00
Facility Maintenance	Health Insurance	Expense	\$ 89,869.19	\$ 92,710.09	\$ 92,400.00	\$ 97,173.00	\$ 120,555.00
Facility Maintenance	Retiree Ins/457 Cont	Expense	\$ 6,939.86	\$ 6,309.92	\$ 6,000.00	\$ 7,500.00	\$ 9,000.00
Facility Maintenance	Contract Services	Expense	\$ 120,008.84	\$ 152,490.40	\$ 163,418.00	\$ 172,819.48	\$ 172,819.48
Facility Maintenance	Engineering Services	Expense	\$ 43.26	\$ 4,820.00	\$ 10,000.00	\$ 10,000.00	\$ 6,000.00
Facility Maintenance	Postage	Expense	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
Facility Maintenance	Equipment Rental	Expense	\$ 1,813.29	\$ 3,437.19	\$ 4,000.00	\$ 4,000.00	\$ 5,500.00
Facility Maintenance	Office Supplies	Expense	\$ -	\$ -	\$ -	\$ 300.00	\$ 350.00
Facility Maintenance	Safety Supplies	Expense	\$ 769.93	\$ 415.04	\$ 1,000.00	\$ 1,000.00	\$ 1,200.00
Facility Maintenance	Janitorial Supplies	Expense	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 750.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Facility Maintenance	Tools	Expense	\$ 2,883.91	\$ 2,470.98	\$ 5,000.00	\$ 5,000.00	\$ 5,500.00
Facility Maintenance	Operating Supplies	Expense	\$ 1,461.95	\$ 3,493.03	\$ 3,000.00	\$ 3,000.00	\$ 5,000.00
Facility Maintenance	Copy Costs	Expense	\$ 4.36	\$ -	\$ 75.00	\$ 75.00	\$ 75.00
Facility Maintenance	Travel & Training	Expense	\$ 560.00	\$ 1,572.22	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Facility Maintenance	Uniforms & Personal Equip	Expense	\$ 2,839.20	\$ 4,390.73	\$ 5,040.00	\$ 5,040.00	\$ 5,880.00
Facility Maintenance	Vehicle Fuel	Expense	\$ 14,715.46	\$ 13,943.77	\$ 10,000.00	\$ 14,500.00	\$ 20,620.00
Facility Maintenance	Vehicle Maintenance	Expense	\$ 12,401.99	\$ 10,184.19	\$ 11,500.00	\$ -	\$ 14,700.00
Facility Maintenance	Equipment Maintenance	Expense	\$ 1,466.34	\$ 980.73	\$ 6,500.00	\$ 6,500.00	\$ 10,000.00
Facility Maintenance	Bldg and Grounds Maintenance	Expense	\$ 174,157.58	\$ 182,050.09	\$ 200,000.00	\$ 200,000.00	\$ 240,000.00
Facility Maintenance	Bldg and Grnds Maintenance (I)	Expense	\$ -	\$ 5,730.65	\$ -	\$ -	\$ -
Facility Maintenance	Other Equipment	Expense	\$ -	\$ 1,814.15	\$ 2,000.00	\$ 2,000.00	\$ 15,000.00
Facility Maintenance	Permits & Fees	Expense	\$ 25.00	\$ 159.49	\$ 1,000.00	\$ 1,000.00	\$ 1,250.00
Facility Maintenance	Land Improvements	Expense	\$ -	\$ -	\$ -	\$ -	\$ 85,000.00
Facility Maintenance	Building Improvements	Expense	\$ 629,090.61	\$ -	\$ 282,872.00	\$ 563,000.00	\$ 383,000.00
Facility Maintenance	Building Improvements	Expense	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -
Facility Maintenance	Building Improvements	Expense	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
Facility Maintenance	Building Improvements	Expense	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -
Facility Maintenance	Capital Asset Repairs	Expense	\$ 51,107.07	\$ 26,402.59	\$ -	\$ -	\$ -
Facility Maintenance	Vehicles					\$ 60,000.00	\$ 60,000.00
Facility Maintenance	HVAC	Expense	\$ 12,350.00	\$ 146,364.00	\$ 288,463.00	\$ 100,000.00	\$ 100,000.00
Facility Maintenance	Road/Lot Cnstrctn and Rpr	Expense	\$ -	\$ 19,108.00	\$ 100,892.00	\$ 171,000.00	\$ 171,000.00
Facility Maintenance Total			\$ 1,577,946.88	\$ 1,152,041.65	\$ 1,895,146.67	\$ 2,049,289.48	\$ 2,127,012.48
Facility Housekeeping	Salaries and Wages	Expense	\$ 188,139.04	\$ 199,875.68	\$ 212,521.83	\$ 215,841.00	\$ 215,841.00
Facility Housekeeping	Part-Time Wages	Expense	\$ 7,535.26	\$ 767.25	\$ 860.00	\$ 889.00	\$ 889.00
Facility Housekeeping	Overtime Wages	Expense	\$ -	\$ -	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00
Facility Housekeeping	Longevity	Expense	\$ 2,179.01	\$ 3,420.68	\$ -	\$ 6,250.00	\$ 6,250.00
Facility Housekeeping	Vacation Pay-Out	Expense	\$ 2,422.00	\$ 1,375.20	\$ -	\$ -	\$ -
Facility Housekeeping	Other Fringe Benefits	Expense	\$ 113.60	\$ 115.20	\$ 114.00	\$ 95.00	\$ 95.00
Facility Housekeeping	FICA	Expense	\$ 14,869.55	\$ 15,317.82	\$ 15,924.09	\$ 16,667.00	\$ 16,667.00
Facility Housekeeping	LGERS Retirement	Expense	\$ 22,057.04	\$ 24,927.97	\$ 27,310.58	\$ 30,314.00	\$ 30,314.00
Facility Housekeeping	Health Insurance	Expense	\$ 66,687.96	\$ 72,695.28	\$ 92,400.00	\$ 89,854.00	\$ 89,854.00
Facility Housekeeping	Retiree Ins/457 Cont	Expense	\$ 5,319.01	\$ 6,022.84	\$ 6,000.00	\$ 7,500.00	\$ 7,500.00
Facility Housekeeping	Contract Services	Expense	\$ 19,950.82	\$ 20,080.57	\$ 28,150.00	\$ 28,630.00	\$ 28,630.00
Facility Housekeeping	Office Supplies	Expense	\$ 641.01	\$ 404.89	\$ 1,200.00	\$ 1,200.00	\$ 800.00
Facility Housekeeping	Janitorial Supplies	Expense	\$ 40,137.95	\$ 35,809.89	\$ 45,600.00	\$ 49,000.00	\$ 40,000.00
Facility Housekeeping	Operating Supplies	Expense	\$ -	\$ 771.94	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Facility Housekeeping	Travel & Training	Expense	\$ -	\$ 299.12	\$ 600.00	\$ 600.00	\$ 600.00
Facility Housekeeping	Uniforms & Personal Equip	Expense	\$ 641.81	\$ 658.17	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Facility Housekeeping	Equipment Maintenance	Expense	\$ -	\$ -	\$ 750.00	\$ 750.00	\$ 750.00
Facility Housekeeping	Other Equipment	Expense	\$ -	\$ 901.62	\$ 9,000.00	\$ 5,000.00	\$ 5,000.00
Facility Housekeeping Total			\$ 370,694.06	\$ 383,444.12	\$ 445,930.50	\$ 457,090.00	\$ 447,690.00
Information Technology	Miscellaneous Grants	Revenue	\$ -	\$ -	\$ (75,000.00)	\$ -	\$ -
Information Technology	Salaries and Wages	Expense	\$ 269,241.99	\$ 258,096.31	\$ 297,119.60	\$ 293,028.00	\$ 293,028.00
Information Technology	Longevity	Expense	\$ 4,546.90	\$ -	\$ -	\$ -	\$ -
Information Technology	Vacation Pay-Out	Expense	\$ 23,204.27	\$ -	\$ -	\$ -	\$ -
Information Technology	Other Fringe Benefits	Expense	\$ 102.50	\$ 73.20	\$ 76.00	\$ 76.00	\$ 76.00
Information Technology	FICA	Expense	\$ 22,306.69	\$ 19,538.37	\$ 22,505.63	\$ 22,186.00	\$ 22,186.00
Information Technology	LGERS Retirement	Expense	\$ 33,967.85	\$ 31,434.69	\$ 38,191.71	\$ 39,998.00	\$ 39,998.00
Information Technology	Health Insurance	Expense	\$ 44,702.38	\$ 54,487.59	\$ 61,600.00	\$ 49,460.00	\$ 49,460.00
Information Technology	Retiree Ins/457 Cont	Expense	\$ 3,392.17	\$ -	\$ -	\$ -	\$ -
Information Technology	Contract Services	Expense	\$ -	\$ -	\$ -	\$ 16,000.00	\$ 16,000.00
Information Technology	Web Services	Expense	\$ 14,780.84	\$ 16,500.00	\$ 16,500.00	\$ 17,000.00	\$ 17,000.00
Information Technology	Postage	Expense	\$ -	\$ 270.00	\$ -	\$ -	\$ -
Information Technology	Office Supplies	Expense	\$ 992.92	\$ 2,684.29	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Information Technology	Operating Supplies	Expense	\$ 1,380.39	\$ 884.29	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Information Technology	Travel & Training	Expense	\$ 4,939.34	\$ 3,378.53	\$ 3,500.00	\$ 4,000.00	\$ 4,000.00
Information Technology	Vehicle Fuel	Expense	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00
Information Technology	Vehicle Maintenance	Expense	\$ -	\$ -	\$ -	\$ 300.00	\$ 1,000.00
Information Technology	Computers and Printers	Expense	\$ 97,377.84	\$ 161,307.47	\$ 100,000.00	\$ 115,000.00	\$ 117,000.00
Information Technology	Hardware Maintenance	Expense	\$ 530.04	\$ 492.85	\$ 54,500.00	\$ 73,000.00	\$ 73,000.00
Information Technology	Software Acquisition	Expense	\$ 33,082.17	\$ 35,790.49	\$ 31,547.00	\$ 31,000.00	\$ 31,000.00
Information Technology	Software Maintenance	Expense	\$ 79,017.81	\$ 58,519.16	\$ 9,500.00	\$ 34,000.00	\$ 34,000.00
Information Technology	Equipment (Non-capitalized)	Expense	\$ -	\$ -	\$ 70,259.00	\$ -	\$ -
Information Technology	Digital Inclusion	Expense	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -
Information Technology Total			\$ 633,566.10	\$ 643,457.24	\$ 708,798.94	\$ 698,848.00	\$ 701,548.00
Subscription-Based IT	Microsoft	Expense	\$ -	\$ -	\$ 79,000.00	\$ 99,200.00	\$ 99,200.00
Subscription-Based IT	Adobe Software	Expense	\$ -	\$ 5,071.07	\$ 17,500.00	\$ 16,000.00	\$ 16,000.00
Subscription-Based IT	P - Darktrace	Expense	\$ -	\$ 33,509.00	\$ 57,444.00	\$ 57,444.00	\$ 57,444.00
Subscription-Based IT Total			\$ -	\$ 38,580.07	\$ 153,944.00	\$ 172,644.00	\$ 172,644.00
Central Services	Occupancy Tax Collection Cost	Revenue	\$ -	\$ (29,773.72)	\$ -	\$ -	\$ -
Central Services	Insurance Settlements	Revenue	\$ (23,669.81)	\$ (17,676.13)	\$ -	\$ -	\$ -
Central Services	Intrafund Overhead	Revenue	\$ (137,335.00)	\$ (351,840.00)	\$ (371,214.00)	\$ (291,346.00)	\$ (373,325.00)

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Central Services	Unemployment Insurance	Expense	\$ -	\$ 17,399.72	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Central Services	Pay Increase	Expense	\$ -	\$ -	\$ 684,496.74	\$ 305,000.00	\$ 375,000.00
Central Services	Postage	Expense	\$ 795.00	\$ 46.22	\$ 100.00	\$ 300.00	\$ 300.00
Central Services	Copier/Print Agreement	Expense	\$ -	\$ (3,616.84)	\$ 25,000.00	\$ 3,625.00	\$ 3,625.00
Central Services	Equipment Lease Payment	Expense	\$ 57.30	\$ 1,252.15	\$ 5,000.00	\$ 1,300.00	\$ -
Central Services	Dues & Subscriptions	Expense	\$ -	\$ -	\$ -	\$ -	\$ 1,300.00
Central Services	Workers Comp Insurance	Expense	\$ 286,716.00	\$ 254,459.00	\$ 263,957.00	\$ 275,000.00	\$ 277,876.00
Central Services	Property & Liability Insurance	Expense	\$ 212,116.00	\$ 246,021.00	\$ 363,968.00	\$ 265,000.00	\$ 425,926.00
Central Services	Insurance and Bonds	Expense	\$ -	\$ 3,280.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Central Services	Insurance Claims - County	Expense	\$ 18,819.07	\$ 11,908.70	\$ 10,000.00	\$ 16,500.00	\$ 16,500.00
Central Services	Software Maintenance	Expense	\$ 224,466.38	\$ 224,012.06	\$ 271,878.00	\$ 255,628.00	\$ 255,628.00
Central Services	Utilities	Expense	\$ 480,841.22	\$ 582,156.48	\$ 550,000.00	\$ 650,000.00	\$ 650,000.00
Central Services	Comporium	Expense	\$ 221,609.95	\$ 212,670.25	\$ 210,000.00	\$ 200,000.00	\$ 185,000.00
Central Services	Verizon - Cellphones	Expense	\$ 159,321.72	\$ 199,327.18	\$ 175,000.00	\$ 175,000.00	\$ 200,000.00
Central Services	Verizon - Landlines	Expense	\$ 24,647.72	\$ -	\$ -	\$ -	\$ -
Central Services	Utility and Telephone Refunds	Expense	\$ (5,618.28)	\$ (425.12)	\$ (1,000.00)	\$ -	\$ -
Central Services	Internet Connections	Expense	\$ 12,600.00	\$ 64,350.00	\$ 14,500.00	\$ 50,000.00	\$ 50,000.00
Central Services	Bank Fees	Expense	\$ 28,709.27	\$ 43,824.90	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00
Central Services	Bad Check Write-off Exp.	Expense	\$ -	\$ 2,010.00	\$ -	\$ -	\$ -
Central Services	Permits & Fees	Expense	\$ -	\$ 61.94	\$ -	\$ -	\$ -
Central Services	Contingency	Expense	\$ 30,234.98	\$ -	\$ 312,353.00	\$ 250,000.00	\$ 295,500.00
Central Services Total			\$ 1,534,311.52	\$ 1,459,447.79	\$ 2,566,038.74	\$ 2,208,007.00	\$ 2,415,330.00
Project and Capital Mgmt.	Salaries and Wages	Expense	\$ 85,437.71	\$ 91,271.52	\$ 94,479.00	\$ 97,691.00	\$ 97,691.00
Project and Capital Mgmt.	Longevity	Expense	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,250.00	\$ 1,250.00
Project and Capital Mgmt.	Other Fringe Benefits	Expense	\$ 9.60	\$ 9.60	\$ 10.00	\$ 10.00	\$ 10.00
Project and Capital Mgmt.	FICA	Expense	\$ 6,192.36	\$ 6,630.55	\$ 6,802.00	\$ 7,128.00	\$ 7,128.00
Project and Capital Mgmt.	LGERS Retirement	Expense	\$ 9,893.54	\$ 11,238.27	\$ 12,140.00	\$ 13,505.00	\$ 13,505.00
Project and Capital Mgmt.	Health Insurance	Expense	\$ 14,234.88	\$ 16,702.52	\$ 15,400.00	\$ 19,280.00	\$ 19,280.00
Project and Capital Mgmt.	Retiree Ins/457 Cont	Expense	\$ 1,505.71	\$ 1,505.71	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Project and Capital Mgmt. Total			\$ 118,273.80	\$ 128,358.17	\$ 130,331.00	\$ 140,364.00	\$ 140,364.00
Extnl. Agencies (Govt.)	GCC Childrens Ctr Grant 2018	Revenue	\$ (17,196.51)	\$ (38,492.38)	\$ -	\$ -	\$ -
Extnl. Agencies (Govt.)	GCC Childrens Ctr Grant 2020	Revenue	\$ (39,920.82)	\$ (21,105.50)	\$ (10,000.00)	\$ (10,000.00)	\$ -
Extnl. Agencies (Govt.)	JCPC Funds	Revenue	\$ (125,947.00)	\$ (125,947.00)	\$ (126,000.00)	\$ (126,000.00)	\$ (126,000.00)
Extnl. Agencies (Govt.)	JCPC Returned Funds	Revenue	\$ (1,017.00)	\$ (110.00)	\$ -	\$ -	\$ -
Extnl. Agencies (Govt.)	Land-of-Sky Regional Council	Expense	\$ 27,645.00	\$ 26,690.00	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00
Extnl. Agencies (Govt.)	NC Association of Counties	Expense	\$ -	\$ 5,078.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Extnl. Agencies (Govt.)	Human Services Nonprofits	Expense	\$ 233,000.00	\$ 73,000.00	\$ 81,000.00	\$ 85,000.00	\$ 81,500.00
Extnl. Agencies (Govt.)	Advisory Boards	Expense	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00
Extnl. Agencies (Govt.)	School of Government Fndtn	Expense	\$ -	\$ 4,587.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Extnl. Agencies (Govt.)	C&R Nonprofits	Expense	\$ 29,500.00	\$ 28,000.00	\$ 18,500.00	\$ 28,000.00	\$ 18,500.00
Extnl. Agencies (Govt.)	GCC - Children Center 2018	Expense	\$ 17,196.51	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -
Extnl. Agencies (Govt.)	JCPC Administration	Expense	\$ 125,943.00	\$ 125,947.00	\$ 126,000.00	\$ 126,000.00	\$ 126,000.00
Extnl. Agencies (Govt.)	JCPC Refund	Expense	\$ 1,017.00	\$ 110.00	\$ -	\$ -	\$ -
Extnl. Agencies (Govt.)	GCC - Childrens Center 2020	Expense	\$ 39,920.82	\$ 38,492.38	\$ -	\$ -	\$ -
Extnl. Agencies (Govt.)	Mental Health Services	Expense	\$ 99,261.00	\$ 99,261.00	\$ 99,261.00	\$ 99,261.00	\$ 99,261.00
Extnl. Agencies (Govt.) Total			\$ 389,402.00	\$ 215,510.50	\$ 239,561.00	\$ 253,061.00	\$ 240,061.00
Sheriff's Office	USDA - Nat. Forest Patrol	Revenue	\$ (9,064.00)	\$ -	\$ (10,364.00)	\$ (10,364.00)	\$ (10,364.00)
Sheriff's Office	Civil Process Service Fees	Revenue	\$ (24,814.28)	\$ (21,909.98)	\$ (32,500.00)	\$ (33,000.00)	\$ (33,000.00)
Sheriff's Office	Civil Process Commissions	Revenue	\$ (125.00)	\$ (205.00)	\$ (500.00)	\$ (500.00)	\$ (500.00)
Sheriff's Office	Civil License Revoc. (DWI)	Revenue	\$ (2,583.33)	\$ (2,960.30)	\$ (3,000.00)	\$ (3,000.00)	\$ (3,000.00)
Sheriff's Office	Event Coverage Fees	Revenue	\$ (3,400.00)	\$ (4,175.00)	\$ (2,500.00)	\$ (3,000.00)	\$ (3,000.00)
Sheriff's Office	Concealed Handgun Permit Fees	Revenue	\$ (38,615.00)	\$ (48,525.00)	\$ (38,000.00)	\$ (42,000.00)	\$ (42,000.00)
Sheriff's Office	Precious Metal Dealer Permit	Revenue	\$ (360.00)	\$ (360.00)	\$ -	\$ -	\$ -
Sheriff's Office	Extradition & Other Fees	Revenue	\$ (4,445.00)	\$ (3,500.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)
Sheriff's Office	Fingerprint Fees	Revenue	\$ (5,410.00)	\$ (4,540.00)	\$ (4,000.00)	\$ (4,000.00)	\$ (4,000.00)
Sheriff's Office	Miscellaneous Revenue	Revenue	\$ (1,500.00)	\$ (1,515.00)	\$ -	\$ -	\$ -
Sheriff's Office	Project Lifesaver Donations	Revenue	\$ -	\$ -	\$ -	\$ (1,000.00)	\$ (1,000.00)
Sheriff's Office	Salaries and Wages	Expense	\$ 1,524,968.62	\$ 1,638,217.48	\$ 1,848,392.65	\$ 2,096,780.34	\$ 1,879,124.00
Sheriff's Office	Part-Time Wages	Expense	\$ 136,840.99	\$ 95,900.47	\$ 79,259.00	\$ 104,700.00	\$ 104,700.00
Sheriff's Office	Overtime Wages	Expense	\$ 93,664.17	\$ 155,104.67	\$ 87,888.00	\$ 101,500.00	\$ 90,500.00
Sheriff's Office	Holiday Wages	Expense	\$ 5,539.70	\$ -	\$ 51,000.00	\$ 51,000.00	\$ 20,000.00
Sheriff's Office	Formula-Based Pensions	Expense	\$ -	\$ 235,148.56	\$ 255,557.00	\$ 276,447.00	\$ 276,447.00
Sheriff's Office	Incentive Bonus	Expense	\$ 53,494.93	\$ 56,245.87	\$ 47,000.00	\$ 2,538.00	\$ 73,000.00
Sheriff's Office	Longevity	Expense	\$ 18,019.71	\$ 19,067.60	\$ -	\$ 18,750.00	\$ 18,750.00
Sheriff's Office	Vacation Pay-Out	Expense	\$ 27,793.86	\$ 33,219.12	\$ -	\$ -	\$ -
Sheriff's Office	Other Fringe Benefits	Expense	\$ 3,784.85	\$ 5,065.15	\$ 507.00	\$ 507.00	\$ 507.00
Sheriff's Office	FICA	Expense	\$ 140,405.16	\$ 168,791.67	\$ 153,482.10	\$ 164,655.00	\$ 164,655.00
Sheriff's Office	LGERS Retirement	Expense	\$ 214,468.44	\$ 364,092.02	\$ 254,131.46	\$ 284,474.00	\$ 284,474.00
Sheriff's Office	Supplemental Pension Expense	Expense	\$ 5,149.91	\$ 1,994.13	\$ -	\$ -	\$ -
Sheriff's Office	LEO 401K Contribution	Expense	\$ 83,689.52	\$ 89,390.44	\$ 85,970.18	\$ 90,170.00	\$ 90,170.00
Sheriff's Office	Health Insurance	Expense	\$ 346,802.35	\$ 385,348.89	\$ 415,800.00	\$ 435,509.00	\$ 435,509.00
Sheriff's Office	Retiree Ins/457 Cont	Expense	\$ 19,339.47	\$ 23,636.73	\$ 22,531.00	\$ 25,525.00	\$ 25,525.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Sheriff's Office	Phys and Substance Screens	Expense	\$ 6,000.00	\$ 5,800.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Sheriff's Office	Contract Services	Expense	\$ 69,283.88	\$ 71,268.33	\$ 74,781.00	\$ 60,674.00	\$ 60,674.00
Sheriff's Office	Towing Services	Expense	\$ 2,130.00	\$ 2,970.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Sheriff's Office	Postage	Expense	\$ 3,657.88	\$ 1,899.82	\$ 4,000.00	\$ 4,000.00	\$ 2,000.00
Sheriff's Office	Office Supplies	Expense	\$ 1,721.68	\$ 2,374.97	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00
Sheriff's Office	Operating Supplies	Expense	\$ 11,505.61	\$ 9,896.52	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00
Sheriff's Office	Copy Costs	Expense	\$ 4,174.85	\$ 4,828.38	\$ 4,300.00	\$ 4,300.00	\$ 4,300.00
Sheriff's Office	Advertising	Expense	\$ 468.75	\$ 817.55	\$ 3,700.00	\$ 3,400.00	\$ 3,400.00
Sheriff's Office	Travel & Training	Expense	\$ 15,367.46	\$ 17,553.55	\$ 14,000.00	\$ 25,990.00	\$ 19,000.00
Sheriff's Office	Dues & Subscriptions	Expense	\$ 2,521.26	\$ 2,487.42	\$ 3,212.00	\$ 3,212.00	\$ 3,212.00
Sheriff's Office	Tuition Reimbursement	Expense	\$ 6,743.25	\$ 6,995.95	\$ -	\$ -	\$ -
Sheriff's Office	Sheriff State Supp Pens	Expense	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Sheriff's Office	Project Lifesaver	Expense	\$ 1,992.75	\$ 1,417.35	\$ -	\$ 1,300.00	\$ 1,300.00
Sheriff's Office	Weapons	Expense	\$ 40,837.23	\$ 55,321.56	\$ 45,307.00	\$ 41,794.00	\$ 41,794.00
Sheriff's Office	Concealed Weapons Permit Fees	Expense	\$ 22,160.00	\$ 26,815.00	\$ 22,500.00	\$ 22,950.00	\$ 22,950.00
Sheriff's Office	Uniforms & Personal Equip	Expense	\$ 34,550.43	\$ 74,969.46	\$ 87,049.00	\$ 92,000.00	\$ 92,000.00
Sheriff's Office	Public Safety Grants/Donations	Expense	\$ -	\$ 3,741.17	\$ -	\$ -	\$ -
Sheriff's Office	Vehicle Fuel	Expense	\$ 165,431.64	\$ 171,338.15	\$ 157,500.00	\$ 167,400.00	\$ 165,000.00
Sheriff's Office	Vehicle Maintenance	Expense	\$ 154,370.81	\$ 164,845.08	\$ 126,000.00	\$ 148,930.00	\$ 138,000.00
Sheriff's Office	Equipment Maintenance	Expense	\$ 864.94	\$ 305.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Sheriff's Office	Hardware Maintenance	Expense	\$ 3,521.08	\$ 2,453.04	\$ 2,951.00	\$ 2,951.00	\$ 2,951.00
Sheriff's Office	Software Acquisition	Expense	\$ 4,368.35	\$ 5,677.00	\$ -	\$ -	\$ -
Sheriff's Office	Software Maintenance	Expense	\$ 15,424.32	\$ 21,874.75	\$ 21,639.00	\$ 21,639.00	\$ 21,639.00
Sheriff's Office	Office FF&E	Expense	\$ 758.64	\$ 951.71	\$ 2,250.00	\$ 2,500.00	\$ 1,500.00
Sheriff's Office	Equipment (Non-capitalized)	Expense	\$ 35,751.39	\$ 35,691.17	\$ 54,044.00	\$ 42,270.00	\$ 42,270.00
Sheriff's Office	Other Equipment - K-9	Expense	\$ -	\$ 2,703.78	\$ -	\$ -	\$ -
Sheriff's Office	Other Equipment	Expense	\$ -	\$ 10,300.00	\$ -	\$ -	\$ -
Sheriff's Office	Vehicles	Expense	\$ 135,856.99	\$ 337,780.77	\$ 287,543.30	\$ 338,124.00	\$ 270,500.00
Sheriff's Office	Vehicle FF&E	Expense	\$ 176,995.01	\$ 89,236.28	\$ 412,390.70	\$ 239,375.00	\$ 191,500.00
Sheriff's Office Total			\$ 3,500,103.27	\$ 4,315,846.28	\$ 4,558,821.39	\$ 4,804,000.34	\$ 4,475,987.00
Special Response Team	Operating Supplies	Expense	\$ 1,804.23	\$ 1,626.00	\$ -	\$ 3,845.00	\$ 1,000.00
Special Response Team	Travel and Training	Expense	\$ 6,292.76	\$ 7,021.60	\$ 7,000.00	\$ 10,000.00	\$ 7,500.00
Special Response Team	Uniforms & Personal Equip	Expense	\$ 5,530.88	\$ 8,676.09	\$ -	\$ -	\$ -
Special Response Team	Equipment (Non-capitalized)	Expense	\$ 15,652.35	\$ 19,570.96	\$ 22,420.00	\$ 31,140.00	\$ 25,520.00
Special Response Team Total			\$ 29,280.22	\$ 36,894.65	\$ 29,420.00	\$ 44,985.00	\$ 34,020.00
School Resource Officers	SRO Fee - TCS	Revenue	\$ (621,591.00)	\$ (727,330.00)	\$ (909,919.00)	\$ (935,904.00)	\$ (963,962.00)

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
School Resource Officers	SRO Fee - BRCC	Revenue	\$ (59,165.00)	\$ (73,364.00)	\$ (88,525.00)	\$ (110,591.00)	\$ (114,954.00)
School Resource Officers	SRO-Brevard Academy	Revenue	\$ (68,553.00)	\$ (81,086.00)	\$ (94,350.00)	\$ (106,007.00)	\$ (110,370.00)
School Resource Officers	Salaries and Wages	Expense	\$ 540,037.84	\$ 615,081.28	\$ 707,508.00	\$ 735,675.00	\$ 735,675.00
School Resource Officers	Overtime Wages	Expense	\$ 19,298.42	\$ 29,064.23	\$ 6,300.00	\$ 11,000.00	\$ 11,000.00
School Resource Officers	Longevity	Expense	\$ 8,125.08	\$ 9,682.08	\$ -	\$ 11,250.00	\$ 11,536.02
School Resource Officers	Vacation Pay-Out	Expense	\$ 3,944.40	\$ 4,250.44	\$ -	\$ -	\$ -
School Resource Officers	Other Fringe Benefits	Expense	\$ 367.45	\$ 431.11	\$ 228.00	\$ 228.00	\$ 228.00
School Resource Officers	FICA	Expense	\$ 43,297.96	\$ 50,013.35	\$ 53,734.00	\$ 56,631.00	\$ 56,631.00
School Resource Officers	LGERS Retirement	Expense	\$ 69,035.10	\$ 86,114.58	\$ 99,758.00	\$ 112,150.00	\$ 112,150.00
School Resource Officers	LEO 401K Contribution	Expense	\$ 28,593.43	\$ 32,914.60	\$ 35,375.00	\$ 37,286.00	\$ 37,286.00
School Resource Officers	Health Insurance	Expense	\$ 149,787.07	\$ 170,018.00	\$ 184,800.00	\$ 195,989.00	\$ 195,989.00
School Resource Officers	Retiree Ins/457 Cont	Expense	\$ 11,484.52	\$ 12,974.42	\$ 13,493.00	\$ 11,993.00	\$ 15,000.00
School Resource Officers	Operating Supplies	Expense	\$ 474.36	\$ 259.97	\$ 300.00	\$ 300.00	\$ 300.00
School Resource Officers	Travel & Training	Expense	\$ 18,276.26	\$ 18,972.15	\$ 15,085.00	\$ 15,000.00	\$ 15,000.00
School Resource Officers	Crime Prevention	Expense	\$ 5,017.51	\$ 9,001.70	\$ 6,000.00	\$ 8,925.00	\$ 8,925.00
School Resource Officers	DARE Supplies	Expense	\$ 10,568.37	\$ 8,407.21	\$ 9,000.00	\$ 9,450.00	\$ 9,450.00
School Resource Officers	Uniforms & Personal Equip	Expense	\$ 5,547.28	\$ -	\$ -	\$ -	\$ -
School Resource Officers	Vehicle Fuel	Expense	\$ 9,726.54	\$ 10,755.01	\$ 9,766.00	\$ 7,600.00	\$ 7,600.00
School Resource Officers	Vehicle Maintenance	Expense	\$ 5,548.26	\$ 6,978.30	\$ 5,500.00	\$ 7,500.00	\$ 6,000.00
School Resource Officers Total			\$ 179,820.85	\$ 183,138.43	\$ 54,053.00	\$ 68,475.00	\$ 33,484.02
Detention Center	USDOJ - Criminal Alien Prog.	Revenue	\$ -	\$ (16,512.00)	\$ -	\$ -	\$ -
Detention Center	State Misdemeanants	Revenue	\$ (60,226.14)	\$ (115,476.32)	\$ (146,000.00)	\$ (116,800.00)	\$ (116,800.00)
Detention Center	U.S. Mrshll - Inmate Per Diem	Revenue	\$ (175,920.00)	\$ (568,822.05)	\$ (1,965.00)	\$ (1,965.00)	\$ (500,000.00)
Detention Center	US Mrshll - Inmate Transport	Revenue	\$ (16,784.08)	\$ (32,409.45)	\$ (67,644.00)	\$ (67,644.00)	\$ (30,000.00)
Detention Center	Clrk of Crt - Jail Fees	Revenue	\$ (25,172.94)	\$ (26,885.96)	\$ (20,500.00)	\$ (28,339.00)	\$ (28,339.00)
Detention Center	Clrk of Crt - Officer Fees	Revenue	\$ (6,894.63)	\$ (7,469.20)	\$ (6,300.00)	\$ (7,000.00)	\$ (7,000.00)
Detention Center	Other Counties - Jail Fee	Revenue	\$ (36,400.00)	\$ (29,120.00)	\$ (35,000.00)	\$ (42,000.00)	\$ (30,000.00)
Detention Center	Commissary Sales	Revenue	\$ (78,436.63)	\$ (96,698.02)	\$ (89,248.00)	\$ (89,248.00)	\$ (79,000.00)
Detention Center	U.S. Marshal Service - Sheriff	Revenue	\$ -	\$ -	\$ (759,200.00)	\$ (585,000.00)	\$ -
Detention Center	Salaries and Wages	Expense	\$ 1,169,153.16	\$ 1,250,815.01	\$ 1,500,591.52	\$ 1,486,064.00	\$ 1,486,064.00
Detention Center	Salaries	Expense	\$ 3,547.67	\$ 39,716.07	\$ 46,826.00	\$ 49,379.00	\$ 49,379.00
Detention Center	Part-Time Wages	Expense	\$ 81,167.81	\$ 79,004.62	\$ 85,000.00	\$ 87,890.00	\$ 75,000.00
Detention Center	Overtime Wages	Expense	\$ 101,226.39	\$ 100,949.79	\$ 57,574.00	\$ 59,531.00	\$ 59,531.00
Detention Center	Overtime Wages	Expense	\$ -	\$ 1,371.78	\$ -	\$ -	\$ -
Detention Center	Holiday Wages	Expense	\$ 16,285.67	\$ 22,302.70	\$ 51,825.00	\$ 51,825.00	\$ 26,780.00
Detention Center	Longevity	Expense	\$ 11,464.40	\$ 10,691.58	\$ -	\$ 10,000.00	\$ 10,000.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Detention Center	Vacation Pay-Out	Expense	\$ 10,434.73	\$ 9,254.49	\$ -	\$ -	\$ -
Detention Center	Other Fringe Benefits	Expense	\$ 2,216.14	\$ 2,025.82	\$ 494.00	\$ 475.00	\$ 475.00
Detention Center	Other Fringe Benefits	Expense	\$ -	\$ 18.75	\$ 19.00	\$ 19.00	\$ 19.00
Detention Center	FICA	Expense	\$ 104,576.41	\$ 111,009.24	\$ 112,880.28	\$ 116,834.00	\$ 116,834.00
Detention Center	FICA	Expense	\$ 219.67	\$ 3,040.64	\$ 3,454.00	\$ 3,650.00	\$ 3,650.00
Detention Center	LGERS Retirement	Expense	\$ 151,173.46	\$ 171,486.13	\$ 193,279.48	\$ 214,139.00	\$ 214,139.00
Detention Center	LGERS Retirement	Expense	\$ 327.93	\$ 5,089.74	\$ 6,020.00	\$ 6,740.00	\$ 6,740.00
Detention Center	LEO 401K Contribution	Expense	\$ 17,396.17	\$ 14,435.69	\$ 22,434.23	\$ 17,998.00	\$ 17,998.00
Detention Center	Health Insurance	Expense	\$ 302,689.23	\$ 354,693.60	\$ 431,200.00	\$ 403,238.00	\$ 403,238.00
Detention Center	Health Insurance	Expense	\$ -	\$ 17,457.47	\$ -	\$ 18,348.00	\$ 18,348.00
Detention Center	Retiree Ins/457 Cont	Expense	\$ 14,769.12	\$ 13,128.25	\$ 13,489.00	\$ 14,958.00	\$ 14,958.00
Detention Center	457 Contributions	Expense	\$ -	\$ 100.06	\$ -	\$ -	\$ -
Detention Center	Prisoner Medical Expense	Expense	\$ 345,831.68	\$ 294,898.08	\$ 269,808.00	\$ 297,900.00	\$ 297,900.00
Detention Center	Contract Services	Expense	\$ 11,871.62	\$ 6,144.99	\$ 9,440.00	\$ 7,540.00	\$ 7,540.00
Detention Center	Overflow of Prisoners	Expense	\$ -	\$ 1,338.86	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Detention Center	Juvenile Detention	Expense	\$ 732.00	\$ 12,520.00	\$ -	\$ 22,500.00	\$ 18,000.00
Detention Center	Equipment Rental	Expense	\$ 1,200.00	\$ 12,639.32	\$ -	\$ -	\$ -
Detention Center	Office Supplies	Expense	\$ 1,587.66	\$ 2,294.58	\$ 2,300.00	\$ 2,369.00	\$ 2,369.00
Detention Center	Janitorial Supplies	Expense	\$ 28,934.04	\$ 30,708.46	\$ 31,000.00	\$ 33,170.00	\$ 31,000.00
Detention Center	Operating Supplies	Expense	\$ 24,972.82	\$ 23,934.00	\$ 23,000.00	\$ 23,690.00	\$ 23,690.00
Detention Center	Phone Cards/Bulk Supplies	Expense	\$ 1,709.12	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Detention Center	Copy Costs	Expense	\$ 4,713.05	\$ 5,835.68	\$ -	\$ 5,642.00	\$ 5,642.00
Detention Center	Travel & Training	Expense	\$ 23,289.46	\$ 20,008.11	\$ 18,300.00	\$ 18,720.00	\$ 18,720.00
Detention Center	Dues & Subscriptions	Expense	\$ 568.38	\$ 440.00	\$ 745.00	\$ 605.00	\$ 605.00
Detention Center	Freight and Shipping Costs	Expense	\$ -	\$ 678.13	\$ 1,000.00	\$ 500.00	\$ 500.00
Detention Center	Weapons	Expense	\$ (1,055.00)	\$ 2,722.00	\$ 3,600.00	\$ 3,300.00	\$ 3,300.00
Detention Center	Uniforms & Personal Equip	Expense	\$ 22,884.30	\$ 112.30	\$ -	\$ -	\$ -
Detention Center	Inmate Insurance	Expense	\$ 19,627.20	\$ 20,491.38	\$ 17,000.00	\$ 20,135.00	\$ 20,135.00
Detention Center	Inmate Food	Expense	\$ 181,510.85	\$ 180,543.06	\$ 198,864.00	\$ 215,524.00	\$ 215,524.00
Detention Center	Equipment Maintenance	Expense	\$ 1,810.10	\$ 2,780.61	\$ 5,350.00	\$ 5,350.00	\$ 5,350.00
Detention Center	Office FF&E	Expense	\$ 780.88	\$ 747.61	\$ 800.00	\$ 800.00	\$ 800.00
Detention Center	Equipment (Non-capitalized)	Expense	\$ 3,995.33	\$ 9,099.48	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Detention Center	Other Equipment	Expense	\$ 3,835.58	\$ 20,800.00	\$ -	\$ -	\$ -
Detention Center	Donation-related Expenses	Expense	\$ 100.42	\$ 177.00	\$ -	\$ -	\$ -
Detention Center Total			\$ 2,265,713.03	\$ 1,966,112.08	\$ 1,990,436.51	\$ 2,270,837.00	\$ 2,373,089.00
Court Services	Salaries and Wages	Expense	\$ 354,112.03	\$ 364,798.51	\$ 424,687.76	\$ 439,131.00	\$ 439,131.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Court Services	Part-Time Wages	Expense	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 5,000.00
Court Services	Overtime Wages	Expense	\$ 2,932.38	\$ 4,888.41	\$ 6,000.00	\$ 12,000.00	\$ 6,000.00
Court Services	Longevity	Expense	\$ 7,128.18	\$ 6,850.47	\$ -	\$ 2,500.00	\$ 2,500.00
Court Services	Vacation Pay-Out	Expense	\$ 2,184.40	\$ 2,289.03	\$ -	\$ -	\$ -
Court Services	Other Fringe Benefits	Expense	\$ 128.36	\$ 127.03	\$ 133.00	\$ 133.00	\$ 133.00
Court Services	FICA	Expense	\$ 27,621.82	\$ 27,994.22	\$ 31,497.13	\$ 32,455.00	\$ 32,455.00
Court Services	LGERS Retirement	Expense	\$ 44,238.66	\$ 49,558.72	\$ 59,851.45	\$ 66,421.00	\$ 66,421.00
Court Services	LEO 401K Contribution	Expense	\$ 18,318.03	\$ 18,941.54	\$ 21,234.09	\$ 22,082.00	\$ 22,082.00
Court Services	Health Insurance	Expense	\$ 95,094.42	\$ 107,969.80	\$ 107,800.00	\$ 131,516.00	\$ 131,516.00
Court Services	Retiree Ins/457 Cont	Expense	\$ 8,880.27	\$ 7,994.53	\$ 7,497.00	\$ 7,497.00	\$ 7,497.00
Court Services	Office Supplies	Expense	\$ 604.43	\$ 572.61	\$ 750.00	\$ 750.00	\$ 750.00
Court Services	Operating Supplies	Expense	\$ 1,092.84	\$ 1,051.15	\$ 900.00	\$ 900.00	\$ 900.00
Court Services	Travel & Training	Expense	\$ 3,625.62	\$ 1,322.40	\$ 7,000.00	\$ 2,500.00	\$ 2,500.00
Court Services	Uniforms & Personal Equip	Expense	\$ 2,166.71	\$ -	\$ -	\$ -	\$ -
Court Services	Equipment Maintenance	Expense	\$ 1,183.39	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -
Court Services Total			\$ 569,311.54	\$ 594,358.42	\$ 668,550.43	\$ 734,085.00	\$ 716,885.00
Narcotics Task Force	U.S. Marshal Service - Sheriff	Revenue	\$ (13,641.86)	\$ -	\$ (3,550.50)	\$ -	\$ -
Narcotics Task Force	Salaries and Wages	Expense	\$ 221,535.70	\$ 184,303.80	\$ 213,203.66	\$ 215,113.00	\$ 215,113.00
Narcotics Task Force	Part-Time Wages	Expense	\$ -	\$ -	\$ -	\$ 15,500.00	\$ -
Narcotics Task Force	Overtime Wages	Expense	\$ 33,313.39	\$ 27,879.21	\$ 25,975.50	\$ 25,788.00	\$ 25,788.00
Narcotics Task Force	Longevity	Expense	\$ 2,500.00	\$ 1,250.00	\$ -	\$ 1,250.00	\$ 1,250.00
Narcotics Task Force	Vacation Pay-Out	Expense	\$ -	\$ 2,374.00	\$ -	\$ -	\$ -
Narcotics Task Force	Other Fringe Benefits	Expense	\$ 574.26	\$ 1,370.84	\$ 57.00	\$ 57.00	\$ 57.00
Narcotics Task Force	FICA	Expense	\$ 19,279.49	\$ 15,892.82	\$ 15,600.06	\$ 15,427.00	\$ 15,427.00
Narcotics Task Force	LGERS Retirement	Expense	\$ 31,054.81	\$ 28,231.27	\$ 30,045.39	\$ 32,353.00	\$ 32,353.00
Narcotics Task Force	LEO 401K Contribution	Expense	\$ 12,917.51	\$ 10,856.12	\$ 10,659.93	\$ 10,755.00	\$ 10,755.00
Narcotics Task Force	Health Insurance	Expense	\$ 57,278.96	\$ 51,011.76	\$ 46,200.00	\$ 66,301.00	\$ 66,301.00
Narcotics Task Force	Retiree Ins/457 Cont	Expense	\$ 2,846.69	\$ 1,542.91	\$ 1,499.00	\$ 1,499.00	\$ 1,499.00
Narcotics Task Force	Contract Services	Expense	\$ 2,563.00	\$ 2,493.00	\$ 3,000.00	\$ 6,563.00	\$ 6,563.00
Narcotics Task Force	Office Supplies	Expense	\$ 505.73	\$ 414.79	\$ 840.00	\$ 882.00	\$ 882.00
Narcotics Task Force	Operating Supplies	Expense	\$ 5,970.86	\$ 7,158.83	\$ 7,350.00	\$ 7,718.00	\$ 7,718.00
Narcotics Task Force	Copy Costs	Expense	\$ 1,478.63	\$ 1,632.79	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Narcotics Task Force	Travel & Training	Expense	\$ 5,734.67	\$ 4,818.71	\$ 5,730.00	\$ 9,050.00	\$ 6,000.00
Narcotics Task Force	Dues & Subscriptions	Expense	\$ -	\$ 553.22	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Narcotics Task Force	Undercover Funds	Expense	\$ 14,500.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Narcotics Task Force	Uniforms & Personal Equip	Expense	\$ 1,981.53	\$ -	\$ -	\$ -	\$ -

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Narcotics Task Force	Office FF&E	Expense	\$ -	\$ -	\$ 1,290.00	\$ 1,500.00	\$ -
Narcotics Task Force	Equipment (Non-capitalized)	Expense	\$ 4,194.00	\$ 2,905.00	\$ -	\$ -	\$ -
Narcotics Task Force Total			\$ 404,587.37	\$ 344,689.07	\$ 375,400.04	\$ 427,256.00	\$ 407,206.00
Investigations	Salaries and Wages	Expense	\$ 550,621.60	\$ 584,437.88	\$ 660,378.36	\$ 667,325.00	\$ 667,325.00
Investigations	Part-Time Wages	Expense	\$ 21,537.89	\$ 30,405.55	\$ 30,000.00	\$ 41,360.00	\$ 41,360.00
Investigations	Overtime Wages	Expense	\$ 29,551.16	\$ 34,424.94	\$ 32,800.00	\$ 33,915.00	\$ 33,915.00
Investigations	On-Call Pay	Expense	\$ 4,248.00	\$ 3,998.79	\$ 4,152.00	\$ 4,152.00	\$ 4,152.00
Investigations	Longevity	Expense	\$ 7,480.27	\$ 9,045.33	\$ -	\$ 6,250.00	\$ 6,250.00
Investigations	Vacation Pay-Out	Expense	\$ 4,930.40	\$ 5,375.60	\$ -	\$ -	\$ -
Investigations	Other Fringe Benefits	Expense	\$ 4,535.78	\$ 3,572.42	\$ 190.00	\$ 190.00	\$ 5,000.00
Investigations	FICA	Expense	\$ 46,036.33	\$ 49,557.32	\$ 48,498.37	\$ 48,965.00	\$ 48,965.00
Investigations	LGERS Retirement	Expense	\$ 71,439.20	\$ 82,394.86	\$ 91,748.60	\$ 99,686.00	\$ 99,686.00
Investigations	LEO 401K Contribution	Expense	\$ 25,023.57	\$ 26,671.68	\$ 27,718.57	\$ 27,853.00	\$ 27,853.00
Investigations	Health Insurance	Expense	\$ 143,544.91	\$ 159,176.45	\$ 154,000.00	\$ 194,262.00	\$ 194,262.00
Investigations	Retiree Ins/457 Cont	Expense	\$ 11,556.03	\$ 11,759.16	\$ 11,991.00	\$ 11,992.00	\$ 11,992.00
Investigations	Contract Services	Expense	\$ 16,781.88	\$ 23,730.74	\$ 26,933.00	\$ 23,232.00	\$ 23,232.00
Investigations	Postage	Expense	\$ -	\$ 111.31	\$ 250.00	\$ 250.00	\$ 250.00
Investigations	Office Supplies	Expense	\$ 1,749.96	\$ 1,686.75	\$ 2,000.00	\$ 2,650.00	\$ 2,500.00
Investigations	Operating Supplies	Expense	\$ 10,832.63	\$ 11,043.87	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00
Investigations	Copy Cost	Expense	\$ 2,860.04	\$ 3,289.02	\$ -	\$ -	\$ -
Investigations	Travel & Training	Expense	\$ 23,449.78	\$ 26,955.51	\$ 25,360.00	\$ 31,760.00	\$ 31,760.00
Investigations	Dues & Subscriptions	Expense	\$ 836.25	\$ 778.00	\$ 1,070.00	\$ 6,629.00	\$ 6,629.00
Investigations	Undercover Funds	Expense	\$ -	\$ 6,500.00	\$ 6,500.00	\$ 1,500.00	\$ 1,500.00
Investigations	Uniforms & Personal Equip	Expense	\$ 4,368.39	\$ -	\$ -	\$ -	\$ -
Investigations	Office FF&E	Expense	\$ 2,817.71	\$ 2,534.57	\$ 1,900.00	\$ 3,195.00	\$ 2,800.00
Investigations	Equipment (Non-capitalized)	Expense	\$ 3,557.06	\$ 1,085.00	\$ 8,375.00	\$ 4,495.00	\$ 4,495.00
Investigations	Capital Equipment (>\$5000)	Expense	\$ 21,434.07	\$ -	\$ -	\$ 29,350.00	\$ 29,350.00
Investigations Total			\$ 1,009,192.91	\$ 1,078,534.75	\$ 1,145,364.90	\$ 1,250,511.00	\$ 1,254,776.00
Sheriff - Central Expenses	Assets Forfeiture Fund/Claims	Revenue	\$ -	\$ (7,200.00)	\$ (5,000.00)	\$ (5,000.00)	\$ -
Sheriff - Central Expenses	Evidence Disposal Revenue	Revenue	\$ -	\$ (192.37)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)
Sheriff - Central Expenses	Inmate Supplies	Expense	\$ -	\$ 138,649.97	\$ 75,000.00	\$ 125,000.00	\$ 75,000.00
Sheriff - Central Expenses	School Disposal Remittance	Expense	\$ -	\$ 192.37	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Sheriff - Central Expenses	Writ Expenses	Expense	\$ -	\$ 7,200.00	\$ 5,000.00	\$ 5,000.00	\$ -
Sheriff - Central Expenses Total			\$ -	\$ 138,649.97	\$ 75,000.00	\$ 125,000.00	\$ 75,000.00
Emergency Management	Emergency Management	Revenue	\$ (21,056.25)	\$ (20,625.00)	\$ (20,625.00)	\$ (20,625.00)	\$ (20,625.00)
Emergency Management	Emergency Grant Supplement	Revenue	\$ -	\$ -	\$ (18,016.00)	\$ (18,016.00)	\$ (18,016.00)

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Emergency Management	Salaries and Wages	Expense	\$ 283,327.83	\$ 154,575.97	\$ 191,094.12	\$ 174,414.00	\$ 153,343.60
Emergency Management	Longevity	Expense	\$ 3,750.00	\$ 2,500.00	\$ 2,900.00	\$ 2,500.00	\$ 1,250.00
Emergency Management	Vacation Pay-Out	Expense	\$ 4,538.62	\$ 2,005.49	\$ -	\$ -	\$ -
Emergency Management	Other Fringe Benefits	Expense	\$ 57.60	\$ 38.40	\$ 38.00	\$ 32.00	\$ 32.00
Emergency Management	FICA	Expense	\$ 22,276.15	\$ 12,149.99	\$ 14,599.55	\$ 13,509.00	\$ 12,588.44
Emergency Management	LGERS Retirement	Expense	\$ 33,374.82	\$ 19,374.27	\$ 24,572.03	\$ 24,149.00	\$ 24,149.00
Emergency Management	Health Insurance	Expense	\$ 21,021.12	\$ 22,578.08	\$ 46,200.00	\$ 24,730.00	\$ 24,730.00
Emergency Management	Retiree Ins/457 Cont	Expense	\$ 3,011.42	\$ 3,011.42	\$ 3,000.00	\$ 3,000.00	\$ 1,500.00
Emergency Management	Medical Services	Expense	\$ -	\$ -	\$ 16,300.00	\$ 16,300.00	\$ 16,300.00
Emergency Management	Contract Services	Expense	\$ 33,430.05	\$ 21,016.93	\$ 36,000.00	\$ 23,000.00	\$ 23,000.00
Emergency Management	Postage	Expense	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
Emergency Management	Office Supplies	Expense	\$ 203.22	\$ 210.00	\$ 210.00	\$ 210.00	\$ 210.00
Emergency Management	Tools	Expense	\$ 499.99	\$ 207.39	\$ 500.00	\$ 500.00	\$ 500.00
Emergency Management	Operating Supplies	Expense	\$ 12,328.00	\$ 13,163.25	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
Emergency Management	Educational Programs	Expense	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Emergency Management	Travel & Training	Expense	\$ 997.48	\$ 2,153.62	\$ 3,000.00	\$ 4,400.00	\$ 4,400.00
Emergency Management	Dues & Subscriptions	Expense	\$ 650.00	\$ 100.00	\$ 750.00	\$ 750.00	\$ 750.00
Emergency Management	Uniforms & Personal Equip	Expense	\$ 2,500.00	\$ 1,043.35	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Emergency Management	Vehicle Fuel	Expense	\$ 1,007.45	\$ 437.22	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
Emergency Management	Vehicle Maintenance	Expense	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Emergency Management	Equipment Maintenance	Expense	\$ 3,572.29	\$ 2,502.18	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Emergency Management	Computer Software Acquisition	Expense	\$ 2,248.91	\$ 666.87	\$ -	\$ -	\$ -
Emergency Management	Hazardous Spills Responses	Expense	\$ 1,069.97	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Emergency Management	EM Sheltering Operations	Expense	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Emergency Management	Emergency-related expenses	Expense	\$ 904.72	\$ 237.15	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Emergency Management	Vehicles	Expense	\$ 1,000.00	\$ 58,544.83	\$ -	\$ -	\$ -
Emergency Management Total			\$ 412,713.39	\$ 295,891.41	\$ 328,822.70	\$ 277,153.00	\$ 262,412.04
Fire Marshal	Salaries and Wages	Expense	\$ 135,598.66	\$ 137,133.34	\$ 138,060.39	\$ 142,769.00	\$ 142,769.00
Fire Marshal	Part-Time Wages	Expense	\$ 2,449.19	\$ 2,949.46	\$ 2,286.00	\$ 2,286.00	\$ 2,286.00
Fire Marshal	Overtime Wages	Expense	\$ 4,883.51	\$ 2,346.72	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
Fire Marshal	On-Call Pay	Expense	\$ 3,213.00	\$ 2,950.33	\$ -	\$ -	\$ -
Fire Marshal	Longevity	Expense	\$ 1,250.00	\$ 2,382.17	\$ -	\$ -	\$ -
Fire Marshal	Vacation Pay-Out	Expense	\$ 1,017.38	\$ 9,741.23	\$ -	\$ -	\$ -
Fire Marshal	Other Fringe Benefits	Expense	\$ 30.20	\$ 35.15	\$ 38.00	\$ 38.00	\$ 38.00
Fire Marshal	FICA	Expense	\$ 11,142.11	\$ 11,421.95	\$ 9,695.78	\$ 10,389.00	\$ 10,389.00
Fire Marshal	LGERS Retirement	Expense	\$ 16,451.16	\$ 18,597.99	\$ 17,743.52	\$ 19,488.00	\$ 19,488.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Fire Marshal	Health Insurance	Expense	\$ 29,978.86	\$ 35,911.90	\$ 30,800.00	\$ 42,497.00	\$ 42,497.00
Fire Marshal	Retiree Ins/457 Cont	Expense	\$ 2,307.60	\$ 1,915.31	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Fire Marshal	Postage	Expense	\$ 7.38	\$ -	\$ 65.00	\$ 65.00	\$ 65.00
Fire Marshal	Operating Supplies	Expense	\$ 1,710.03	\$ 2,436.67	\$ 3,700.00	\$ 2,300.00	\$ 2,300.00
Fire Marshal	Copy Cost	Expense	\$ -	\$ -	\$ 80.00	\$ 80.00	\$ 80.00
Fire Marshal	Travel & Training	Expense	\$ 1,179.12	\$ 2,786.51	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Fire Marshal	Dues & Subscriptions	Expense	\$ 486.64	\$ 563.47	\$ 850.00	\$ 850.00	\$ 850.00
Fire Marshal	Publications	Expense	\$ 3,315.50	\$ 355.50	\$ 725.00	\$ 2,125.00	\$ 2,125.00
Fire Marshal	Uniforms & Personal Equip	Expense	\$ 1,330.65	\$ 20,603.17	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00
Fire Marshal	Vehicle Fuel	Expense	\$ 5,791.88	\$ 7,504.07	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Fire Marshal	Vehicle Maintenance	Expense	\$ 4,726.69	\$ 5,767.79	\$ 6,100.00	\$ 6,100.00	\$ 6,100.00
Fire Marshal	Equipment Maintenance	Expense	\$ -	\$ 280.70	\$ 300.00	\$ 300.00	\$ 300.00
Fire Marshal	Computers and Printers	Expense	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -
Fire Marshal	Software Maintenance	Expense	\$ 1,633.00	\$ 2,341.00	\$ 2,700.00	\$ 5,888.40	\$ 5,888.40
Fire Marshal	Equipment (Non-capitalized)	Expense	\$ 2,977.37	\$ -	\$ 5,559.00	\$ -	\$ -
Fire Marshal Total			\$ 231,479.93	\$ 268,024.43	\$ 242,102.69	\$ 256,575.40	\$ 256,575.40
EMS Billing	Medicaid Cost Settlements	Revenue	\$ (203,770.00)	\$ (118,764.00)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
EMS Billing	Medicaid - Ambulance Fee	Revenue	\$ -	\$ -	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)
EMS Billing	EMS Fees	Revenue	\$ (6,784.21)	\$ (2,717.60)	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
EMS Billing	Ambulance Fees (Ext. Billing)	Revenue	\$ (1,093,503.29)	\$ (1,148,082.60)	\$ (1,000,000.00)	\$ (1,000,000.00)	\$ (1,000,000.00)
EMS Billing	MMC - PHP Payments	Revenue	\$ (64,443.99)	\$ (157,896.06)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)
EMS Billing	Billing Expenses	Expense	\$ 78,622.16	\$ 89,245.84	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
EMS Billing	Medicaid Remittance	Expense	\$ 2,848.96	\$ 10,577.89	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
EMS Billing Total			\$ (1,287,030.37)	\$ (1,327,636.53)	\$ (1,056,000.00)	\$ (1,056,000.00)	\$ (1,056,000.00)
Emergency Medical Svcs.	Medical Supply Sales	Revenue	\$ (1,814.54)	\$ (1,488.32)	\$ -	\$ -	\$ -
Emergency Medical Svcs.	Stand-By Fees	Revenue	\$ (1,900.00)	\$ (3,100.00)	\$ -	\$ -	\$ -
Emergency Medical Svcs.	Miscellaneous Revenue	Revenue	\$ -	\$ (620.75)	\$ -	\$ -	\$ -
Emergency Medical Svcs.	Salaries and Wages	Expense	\$ 1,307,452.21	\$ 1,070,369.37	\$ 1,818,487.82	\$ 1,925,452.00	\$ 1,925,452.00
Emergency Medical Svcs.	Part-Time Wages	Expense	\$ 113,228.92	\$ 164,004.16	\$ 156,330.00	\$ 199,890.00	\$ 175,000.00
Emergency Medical Svcs.	Overtime Wages	Expense	\$ 322,092.42	\$ 362,755.03	\$ 352,713.00	\$ 489,542.00	\$ 365,000.00
Emergency Medical Svcs.	Holiday Wages	Expense	\$ -	\$ -	\$ 65,376.00	\$ 90,735.55	\$ 20,000.00
Emergency Medical Svcs.	Longevity	Expense	\$ 15,689.77	\$ 13,337.50	\$ -	\$ 7,500.00	\$ 7,500.00
Emergency Medical Svcs.	Vacation Pay-Out	Expense	\$ 1,063.04	\$ 30,712.98	\$ -	\$ -	\$ -
Emergency Medical Svcs.	Other Fringe Benefits	Expense	\$ 468.86	\$ 372.80	\$ 380.00	\$ 475.00	\$ 475.00
Emergency Medical Svcs.	FICA	Expense	\$ 131,022.29	\$ 123,209.08	\$ 136,711.85	\$ 144,215.00	\$ 144,215.00
Emergency Medical Svcs.	LGERS Retirement	Expense	\$ 185,926.86	\$ 187,459.28	\$ 233,842.47	\$ 263,849.00	\$ 263,849.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Emergency Medical Svcs.	Health Insurance	Expense	\$ 335,568.87	\$ 299,847.67	\$ 400,400.00	\$ 397,242.00	\$ 397,242.00
Emergency Medical Svcs.	Retiree Ins/457 Cont	Expense	\$ 15,657.07	\$ 9,664.42	\$ 10,500.00	\$ 12,000.00	\$ 12,000.00
Emergency Medical Svcs.	Medical Services	Expense	\$ 16,300.04	\$ 17,979.96	\$ 18,880.00	\$ 19,824.00	\$ 19,824.00
Emergency Medical Svcs.	Contract Services	Expense	\$ -	\$ -	\$ -	\$ 2,330.00	\$ 1,212.00
Emergency Medical Svcs.	Laundry Services	Expense	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
Emergency Medical Svcs.	Towing Services	Expense	\$ 600.00	\$ -	\$ 600.00	\$ 600.00	\$ 600.00
Emergency Medical Svcs.	Postage	Expense	\$ 100.48	\$ 187.45	\$ 250.00	\$ 250.00	\$ 250.00
Emergency Medical Svcs.	Equipment Rental	Expense	\$ 1,608.00	\$ 1,608.00	\$ 1,608.00	\$ 2,503.00	\$ 2,503.00
Emergency Medical Svcs.	Office Supplies	Expense	\$ 603.91	\$ 961.57	\$ 900.00	\$ 1,500.00	\$ 1,000.00
Emergency Medical Svcs.	Janitorial Supplies	Expense	\$ 23.92	\$ 380.50	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Emergency Medical Svcs.	Operating Supplies	Expense	\$ 2,481.56	\$ 2,347.87	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Emergency Medical Svcs.	Copy Costs	Expense	\$ 4,759.10	\$ 4,178.25	\$ 5,362.00	\$ 9,000.00	\$ 6,717.00
Emergency Medical Svcs.	Medical Supplies	Expense	\$ 85,654.56	\$ 90,057.20	\$ 95,800.00	\$ 111,335.00	\$ 111,335.00
Emergency Medical Svcs.	Educational Programs	Expense	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Emergency Medical Svcs.	Travel & Training	Expense	\$ 14,992.73	\$ 5,255.22	\$ 13,770.00	\$ 15,275.00	\$ 15,275.00
Emergency Medical Svcs.	Dues & Subscriptions	Expense	\$ 1,476.00	\$ 1,394.00	\$ 2,380.00	\$ 2,590.00	\$ 2,590.00
Emergency Medical Svcs.	Uniforms & Personal Equip	Expense	\$ 18,141.08	\$ 21,255.31	\$ 24,977.00	\$ 26,227.00	\$ 24,977.00
Emergency Medical Svcs.	Vehicle Fuel	Expense	\$ 44,060.44	\$ 54,384.13	\$ 46,260.00	\$ 46,260.00	\$ 46,260.00
Emergency Medical Svcs.	Vehicle Maintenance	Expense	\$ 50,615.40	\$ 57,657.39	\$ 85,009.00	\$ 75,009.00	\$ 75,009.00
Emergency Medical Svcs.	Equipment Maintenance	Expense	\$ 3,980.85	\$ 574.41	\$ 25,500.00	\$ 14,130.00	\$ 9,130.00
Emergency Medical Svcs.	Bldg and Grounds Maintenance	Expense	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ 300.00
Emergency Medical Svcs.	Computers and Printers	Expense	\$ -	\$ -	\$ 20,000.00	\$ 20,750.00	\$ 8,200.00
Emergency Medical Svcs.	Computer Software Acquisition	Expense	\$ -	\$ 4,640.00	\$ 2,495.00	\$ -	\$ -
Emergency Medical Svcs.	Software Maintenance	Expense	\$ 13,837.88	\$ 13,611.77	\$ 24,765.00	\$ 28,007.00	\$ 28,007.00
Emergency Medical Svcs.	Cellphone Equipment and Fees	Expense	\$ -	\$ -	\$ 15,850.00	\$ -	\$ -
Emergency Medical Svcs.	Office FF&E	Expense	\$ 1,680.92	\$ 1,402.32	\$ 2,200.00	\$ 2,500.00	\$ 2,200.00
Emergency Medical Svcs.	Equipment (Non-capitalized)	Expense	\$ 4,578.25	\$ 30,971.22	\$ 34,057.00	\$ -	\$ -
Emergency Medical Svcs.	Donation-related Expenses	Expense	\$ -	\$ 762.66	\$ -	\$ -	\$ -
Emergency Medical Svcs.	Vehicles	Expense	\$ -	\$ 432,787.54	\$ 619,938.00	\$ 343,198.00	\$ 154,100.00
Emergency Medical Svcs.	Capital Equipment (>\$5000)	Expense	\$ 56,444.46	\$ 15,158.50	\$ 149,420.00	\$ 73,500.00	\$ 73,500.00
Emergency Medical Svcs. Total			\$ 2,750,795.35	\$ 3,018,178.49	\$ 4,373,162.14	\$ 4,334,088.55	\$ 3,901,822.00
Animal Services	Rabies Vaccinations	Revenue	\$ (5,640.00)	\$ (4,920.00)	\$ (5,500.00)	\$ (5,500.00)	\$ (5,500.00)
Animal Services	Shelter Fees	Revenue	\$ (15,680.00)	\$ (40,026.61)	\$ (35,000.00)	\$ (35,000.00)	\$ (35,000.00)
Animal Services	Spay/Neuter Clinic Fees	Revenue	\$ 1,470.06	\$ -	\$ (3,000.00)	\$ (3,000.00)	\$ (3,000.00)
Animal Services	Transport Fees	Revenue	\$ -	\$ (785.00)	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
Animal Services	Veterinary Care Fees	Revenue	\$ (665.00)	\$ (455.00)	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Animal Services	Citations	Revenue	\$ (2,080.00)	\$ (5,180.00)	\$ (3,500.00)	\$ (3,500.00)	\$ (3,500.00)
Animal Services	Undistributed Revenues	Revenue	\$ (13,420.00)	\$ (455.00)	\$ -	\$ -	\$ -
Animal Services	Donations	Revenue	\$ (4,665.56)	\$ -	\$ -	\$ (5,000.00)	\$ (5,000.00)
Animal Services	Unrestricted Donations	Revenue	\$ -	\$ -	\$ -	\$ (2,000.00)	\$ (2,000.00)
Animal Services	Salaries and Wages	Expense	\$ 198,964.06	\$ 228,213.92	\$ 289,618.23	\$ 298,253.00	\$ 298,253.00
Animal Services	Part-Time Wages	Expense	\$ 35,172.02	\$ 14,415.69	\$ 26,707.00	\$ 36,267.00	\$ 36,267.00
Animal Services	Overtime Wages	Expense	\$ 27,890.93	\$ 42,560.94	\$ 23,046.00	\$ 31,776.00	\$ 31,776.00
Animal Services	Holiday Wages	Expense	\$ -	\$ -	\$ 1,049.00	\$ 1,049.00	\$ 500.00
Animal Services	On-Call Pay	Expense	\$ 4,231.00	\$ 4,215.72	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Animal Services	Longevity	Expense	\$ 922.27	\$ 1,693.53	\$ -	\$ 6,250.00	\$ 6,250.00
Animal Services	Vacation Pay-Out	Expense	\$ 3,673.58	\$ -	\$ -	\$ -	\$ -
Animal Services	Other Fringe Benefits	Expense	\$ 105.60	\$ 115.20	\$ 114.00	\$ 114.00	\$ 114.00
Animal Services	FICA	Expense	\$ 19,979.40	\$ 21,212.70	\$ 21,106.35	\$ 22,159.00	\$ 22,159.00
Animal Services	LGERS Retirement	Expense	\$ 26,904.78	\$ 33,638.30	\$ 37,221.84	\$ 41,395.00	\$ 41,395.00
Animal Services	Health Insurance	Expense	\$ 65,213.08	\$ 82,433.45	\$ 107,800.00	\$ 109,796.00	\$ 109,796.00
Animal Services	Retiree Ins/457 Cont	Expense	\$ 2,422.98	\$ 2,996.80	\$ 3,000.00	\$ 4,500.00	\$ 4,500.00
Animal Services	Spay & Neuter Clinic	Expense	\$ 15,108.91	\$ 17,208.06	\$ 19,700.00	\$ 19,700.00	\$ 19,700.00
Animal Services	Rabies Clinic	Expense	\$ 1,843.44	\$ 2,589.82	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Animal Services	Postage	Expense	\$ 122.32	\$ 163.86	\$ 450.00	\$ 450.00	\$ 450.00
Animal Services	Office Supplies	Expense	\$ 1,498.78	\$ 1,855.09	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Animal Services	Janitorial Supplies	Expense	\$ 6,350.72	\$ 7,070.94	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
Animal Services	Operating Supplies	Expense	\$ 15,925.28	\$ 18,314.04	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00
Animal Services	Copy Costs	Expense	\$ 2,003.50	\$ 2,025.88	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
Animal Services	Medical Supplies	Expense	\$ 19,566.32	\$ 21,483.14	\$ 21,750.00	\$ 21,750.00	\$ 25,750.00
Animal Services	Hep TB Other Shots	Expense	\$ -	\$ -	\$ 360.00	\$ 360.00	\$ 360.00
Animal Services	Advertising	Expense	\$ 49.95	\$ 789.93	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Animal Services	Travel & Training	Expense	\$ 95.00	\$ 2,453.31	\$ 5,474.00	\$ 5,474.00	\$ 5,474.00
Animal Services	Dues & Subscriptions	Expense	\$ 429.95	\$ -	\$ 528.00	\$ 528.00	\$ 528.00
Animal Services	Uniforms & Personal Equip	Expense	\$ 2,966.41	\$ 4,338.70	\$ 5,999.00	\$ 5,999.00	\$ 5,999.00
Animal Services	Vehicle Fuel	Expense	\$ 11,978.89	\$ 11,840.65	\$ 8,040.00	\$ 8,040.00	\$ 8,040.00
Animal Services	Vehicle Maintenance	Expense	\$ 10,502.23	\$ 9,737.43	\$ 10,400.00	\$ 10,400.00	\$ 10,400.00
Animal Services	Computers and Printers	Expense	\$ -	\$ -	\$ 3,400.00	\$ -	\$ -
Animal Services	Software Maintenance	Expense	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Animal Services	Solid Waste Disposal	Expense	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Animal Services	Equipment (Non-capitalized)	Expense	\$ -	\$ -	\$ 6,229.00	\$ -	\$ -
Animal Services	Vehicles	Expense	\$ 1,328.44	\$ 36,939.91	\$ 10,343.00	\$ 58,058.00	\$ 58,058.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Animal Services Total			\$ 434,569.34	\$ 518,985.40	\$ 596,135.42	\$ 669,118.00	\$ 672,569.00
911 Communications	Miscellaneous Grants	Revenue	\$ -	\$ -	\$ (49,985.34)	\$ -	\$ (74,432.47)
911 Communications	Sale of Equipment	Revenue	\$ -	\$ (118,928.05)	\$ -	\$ -	\$ -
911 Communications	Cell Tower Rental	Revenue	\$ (23,200.00)	\$ (24,386.57)	\$ (20,000.00)	\$ (88,580.00)	\$ (50,000.00)
911 Communications	Appropriation from Brevard	Revenue	\$ (242,050.00)	\$ (250,000.00)	\$ (256,791.00)	\$ (256,791.00)	\$ (256,791.00)
911 Communications	Salaries and Wages	Expense	\$ 696,820.33	\$ 634,090.55	\$ 981,894.54	\$ 983,932.00	\$ 983,932.00
911 Communications	Part-Time Wages	Expense	\$ 7,898.00	\$ 5,031.98	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
911 Communications	Overtime Wages	Expense	\$ 89,215.71	\$ 82,695.01	\$ 85,000.00	\$ 90,000.00	\$ 90,000.00
911 Communications	Holiday Wages	Expense	\$ 29,817.82	\$ 27,592.53	\$ -	\$ 35,000.00	\$ 35,000.00
911 Communications	Longevity	Expense	\$ 8,518.81	\$ 7,868.70	\$ -	\$ 12,500.00	\$ 12,500.00
911 Communications	Vacation Pay-Out	Expense	\$ 6,577.17	\$ 6,345.83	\$ -	\$ -	\$ -
911 Communications	Other Fringe Benefits	Expense	\$ 312.75	\$ 273.53	\$ 266.00	\$ 285.00	\$ 285.00
911 Communications	FICA	Expense	\$ 62,045.49	\$ 56,612.32	\$ 70,663.97	\$ 74,203.00	\$ 74,203.00
911 Communications	LGERS Retirement	Expense	\$ 95,235.59	\$ 92,232.54	\$ 121,182.80	\$ 135,843.00	\$ 135,843.00
911 Communications	Health Insurance	Expense	\$ 226,448.32	\$ 209,283.49	\$ 292,600.00	\$ 282,344.00	\$ 282,344.00
911 Communications	Retiree Ins/457 Cont	Expense	\$ 11,059.18	\$ 10,562.95	\$ 10,500.00	\$ 13,536.00	\$ 13,536.00
911 Communications	Contract Services	Expense	\$ 101,099.79	\$ 189,066.70	\$ 255,195.00	\$ 270,695.00	\$ 270,695.00
911 Communications	Postage	Expense	\$ 388.95	\$ 590.83	\$ 900.00	\$ 900.00	\$ 900.00
911 Communications	Office Supplies	Expense	\$ 2,946.16	\$ 4,982.63	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
911 Communications	Tools	Expense	\$ 4,561.21	\$ 2,945.95	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
911 Communications	Operating Supplies	Expense	\$ 5,602.61	\$ 5,209.48	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
911 Communications	Copy Costs	Expense	\$ 4,038.58	\$ 4,811.16	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
911 Communications	Educational Programs	Expense	\$ -	\$ 2,496.54	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
911 Communications	Travel & Training	Expense	\$ 6,746.69	\$ 4,645.70	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
911 Communications	Dues & Subscriptions	Expense	\$ 993.00	\$ 3,165.00	\$ 4,900.00	\$ 4,900.00	\$ 4,900.00
911 Communications	Uniforms & Personal Equip	Expense	\$ 8,805.70	\$ 6,953.68	\$ 10,500.00	\$ 9,500.00	\$ 9,500.00
911 Communications	Road Signs	Expense	\$ 20,567.57	\$ 7,456.55	\$ 23,140.00	\$ 23,140.00	\$ 23,140.00
911 Communications	Vehicle Fuel	Expense	\$ 8,645.58	\$ 7,806.16	\$ 27,400.00	\$ 9,750.00	\$ 9,750.00
911 Communications	Vehicle Maintenance	Expense	\$ 13,706.68	\$ 13,385.76	\$ 10,900.00	\$ 8,260.00	\$ 8,260.00
911 Communications	Equipment Maintenance	Expense	\$ 162,023.42	\$ 159,741.19	\$ 170,325.00	\$ 165,000.00	\$ 165,000.00
911 Communications	Equipment for Sale	Expense	\$ -	\$ 25,440.35	\$ 4,550.00	\$ -	\$ -
911 Communications	Bldg and Grounds Maintenance	Expense	\$ 9,754.19	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
911 Communications	Computers and Printers	Expense	\$ 84,761.89	\$ 11,486.96	\$ 25,000.00	\$ 12,000.00	\$ 12,000.00
911 Communications	Computer Software Acquisition	Expense	\$ 14,623.60	\$ 10,589.69	\$ 6,309.00	\$ -	\$ -
911 Communications	Software Maintenance	Expense	\$ 46,946.05	\$ 68,980.64	\$ 89,910.00	\$ 88,410.00	\$ 88,410.00
911 Communications	Equipment (Non-capitalized)	Expense	\$ 152,454.69	\$ 13,400.00	\$ 39,918.00	\$ -	\$ -

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
911 Communications	Other Equipment	Expense	\$ -	\$ -	\$ 49,985.34	\$ -	\$ 74,432.47
911 Communications	Building Improvements	Expense	\$ 65,705.29	\$ -	\$ 120,000.00	\$ -	\$ -
911 Communications	PSF Power Building	Expense	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -
911 Communications	Other Equipment	Expense	\$ 169,313.03	\$ 44,940.00	\$ 586,827.00	\$ 570,000.00	\$ 70,000.00
911 Communications	Access Control Systems	Expense	\$ -	\$ 16,280.13	\$ 43,564.00	\$ 30,000.00	\$ 30,000.00
911 Communications	Security Systems/Cameras	Expense	\$ -	\$ 71,399.60	\$ 110,600.00	\$ 75,000.00	\$ 75,000.00
911 Communications Total			\$ 1,852,383.85	\$ 1,430,049.51	\$ 3,023,254.31	\$ 2,607,827.00	\$ 2,146,407.00
External Agencies - Safety	Contract Services	Expense	\$ 14,100.00	\$ 7,050.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
External Agencies - Safety	Autopsy Expense	Expense	\$ 18,850.00	\$ 9,300.00	\$ 35,000.00	\$ 35,000.00	\$ 42,000.00
External Agencies - Safety	Vehicle Fuel	Expense	\$ 160.52	\$ (1,483.50)	\$ -	\$ -	\$ -
External Agencies - Safety	Fire Department Supplements	Expense	\$ 1,351,380.00	\$ 1,324,531.72	\$ 1,585,445.00	\$ 1,330,619.00	\$ 1,491,565.00
External Agencies - Safety	NC Forest Service	Expense	\$ 56,029.83	\$ 87,106.49	\$ 107,314.00	\$ 107,314.00	\$ 117,379.00
External Agencies - Safety	Transylvania Rescue Squad	Expense	\$ 426,456.00	\$ 457,200.00	\$ 507,850.00	\$ 457,200.00	\$ 507,850.00
External Agencies - Safety	Radio and Comm. Eqpmnt	Expense	\$ -	\$ -	\$ 111,000.00	\$ -	\$ -
External Agencies - Safety	Contingency	Expense	\$ -	\$ -	\$ 16,080.00	\$ 16,080.00	\$ 16,080.00
External Agencies - Safety Total			\$ 1,866,976.35	\$ 1,883,704.71	\$ 2,422,689.00	\$ 2,006,213.00	\$ 2,234,874.00
Inspections & Enforcement	Inspection Permits	Revenue	\$ (707,159.50)	\$ (665,560.37)	\$ (716,294.00)	\$ (705,656.00)	\$ (709,744.00)
Inspections & Enforcement	Notary Fees	Revenue	\$ (80.00)	\$ (450.00)	\$ (1,000.00)	\$ (452.00)	\$ (452.00)
Inspections & Enforcement	Salaries and Wages	Expense	\$ 397,129.87	\$ 415,003.18	\$ 467,676.06	\$ 423,325.00	\$ 423,325.00
Inspections & Enforcement	Part-Time Wages	Expense	\$ -	\$ 726.67	\$ -	\$ -	\$ 21,088.00
Inspections & Enforcement	Overtime Wages	Expense	\$ -	\$ -	\$ 5,225.00	\$ 6,139.00	\$ 6,139.00
Inspections & Enforcement	Longevity	Expense	\$ 3,616.54	\$ 3,707.23	\$ -	\$ 5,000.00	\$ 5,000.00
Inspections & Enforcement	Vacation Pay-Out	Expense	\$ 1,707.96	\$ 2,902.08	\$ -	\$ -	\$ -
Inspections & Enforcement	Other Fringe Benefits	Expense	\$ 127.93	\$ 131.20	\$ 133.00	\$ 133.00	\$ 133.00
Inspections & Enforcement	FICA	Expense	\$ 30,350.68	\$ 31,707.45	\$ 34,243.26	\$ 31,925.00	\$ 31,925.00
Inspections & Enforcement	LGERS Retirement	Expense	\$ 46,065.27	\$ 51,350.09	\$ 58,160.40	\$ 58,296.00	\$ 58,296.00
Inspections & Enforcement	Health Insurance	Expense	\$ 84,631.26	\$ 97,006.35	\$ 107,800.00	\$ 111,023.00	\$ 111,023.00
Inspections & Enforcement	Retiree Ins/457 Cont	Expense	\$ 4,517.12	\$ 5,209.41	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00
Inspections & Enforcement	Web Services	Expense	\$ 4,939.50	\$ 5,919.50	\$ 6,081.00	\$ 25,068.00	\$ 10,068.00
Inspections & Enforcement	Postage	Expense	\$ 232.00	\$ 9.11	\$ 500.00	\$ 500.00	\$ 500.00
Inspections & Enforcement	Office Supplies	Expense	\$ 1,166.34	\$ 845.60	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Inspections & Enforcement	Operating Supplies	Expense	\$ 54.76	\$ 480.21	\$ 900.00	\$ 900.00	\$ 900.00
Inspections & Enforcement	Copy Costs	Expense	\$ 2,069.68	\$ 2,154.56	\$ 1,600.00	\$ 1,800.00	\$ 1,800.00
Inspections & Enforcement	Travel & Training	Expense	\$ 861.00	\$ 3,339.85	\$ 9,962.00	\$ 11,409.00	\$ 11,409.00
Inspections & Enforcement	Dues & Subscriptions	Expense	\$ 245.00	\$ 300.00	\$ 4,036.00	\$ 6,705.00	\$ 6,705.00
Inspections & Enforcement	Uniforms & Personal Equip	Expense	\$ 302.28	\$ 364.85	\$ 600.00	\$ 600.00	\$ 600.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Inspections & Enforcement	Vehicle Fuel	Expense	\$ 4,682.49	\$ 5,031.95	\$ 6,435.00	\$ 6,435.00	\$ 6,435.00
Inspections & Enforcement	Vehicle Maintenance	Expense	\$ 4,359.32	\$ 4,915.86	\$ 4,000.00	\$ 6,000.00	\$ 6,000.00
Inspections & Enforcement	Computers and Printers	Expense	\$ -	\$ -	\$ 500.00	\$ 550.00	\$ -
Inspections & Enforcement	Office FF&E	Expense	\$ 532.67	\$ 379.87	\$ 2,500.00	\$ 2,500.00	\$ 500.00
Inspections & Enforcement	Homeowner Recovery Remittanc	Expense	\$ 3,231.00	\$ 3,114.00	\$ 4,000.00	\$ 2,800.00	\$ 2,800.00
Inspections & Enforcement	Vehicles						\$ 35,000.00
Inspections & Enforcement Total			\$ (116,416.83)	\$ (31,411.35)	\$ 5,057.72	\$ -	\$ 34,450.00
Planning & Development	Ordinance Fees	Revenue	\$ (1,525.00)	\$ (2,105.00)	\$ (1,500.00)	\$ -	\$ (1,500.00)
Planning & Development	JHPC Book Sales	Revenue	\$ (200.00)	\$ (20.00)	\$ -	\$ -	\$ -
Planning & Development	Salaries and Wages	Expense	\$ 134,963.63	\$ 130,056.90	\$ 205,471.09	\$ 176,810.00	\$ 176,810.00
Planning & Development	Longevity	Expense	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 1,250.00
Planning & Development	Vacation Pay-Out	Expense	\$ 1,851.78	\$ 7,312.86	\$ -	\$ -	\$ -
Planning & Development	Other Fringe Benefits	Expense	\$ 46.40	\$ 40.57	\$ 38.00	\$ 51.00	\$ 51.00
Planning & Development	FICA	Expense	\$ 10,261.69	\$ 10,371.09	\$ 15,698.57	\$ 13,273.00	\$ 13,273.00
Planning & Development	LGERS Retirement	Expense	\$ 15,684.29	\$ 16,714.94	\$ 26,412.07	\$ 24,305.00	\$ 24,305.00
Planning & Development	Health Insurance	Expense	\$ 29,428.34	\$ 26,942.03	\$ 46,200.00	\$ 41,973.00	\$ 41,973.00
Planning & Development	Contract Services	Expense	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00
Planning & Development	Web Services	Expense	\$ 434.77	\$ -	\$ 450.00	\$ 450.00	\$ -
Planning & Development	Postage	Expense	\$ 54.45	\$ 11.65	\$ 650.00	\$ 750.00	\$ 750.00
Planning & Development	Office Supplies	Expense	\$ 1,037.97	\$ 173.05	\$ -	\$ 1,000.00	\$ 500.00
Planning & Development	Operating Supplies	Expense	\$ 1,223.63	\$ 120.04	\$ 1,000.00	\$ 1,000.00	\$ 500.00
Planning & Development	Copy Costs	Expense	\$ 1,563.35	\$ 1,593.03	\$ 2,100.00	\$ 2,500.00	\$ 2,500.00
Planning & Development	Advertising	Expense	\$ 445.35	\$ 109.20	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Planning & Development	Travel & Training	Expense	\$ 3,824.37	\$ 934.00	\$ 4,180.00	\$ 5,000.00	\$ 5,000.00
Planning & Development	Dues & Subscriptions	Expense	\$ 247.95	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Planning & Development	Computer Software Acquisition	Expense	\$ 19.00	\$ 144.00	\$ -	\$ 600.00	\$ 300.00
Planning & Development	Community Centers - Grants	Expense	\$ 56,200.00	\$ 24,000.00	\$ 106,906.00	\$ 85,000.00	\$ 85,000.00
Planning & Development	Advisory Boards	Expense	\$ -	\$ -	\$ 700.00	\$ 700.00	\$ 700.00
Planning & Development	Joint Historic Presrvtn	Expense	\$ 724.34	\$ 783.00	\$ 750.00	\$ 750.00	\$ 750.00
Planning & Development	Office FF&E	Expense	\$ 154.53	\$ 128.34	\$ 600.00	\$ 600.00	\$ -
Planning & Development Total			\$ 256,440.84	\$ 217,309.70	\$ 416,655.73	\$ 363,012.00	\$ 358,162.00
Economic Development	Loan Proceeds (Non-current)	Revenue	\$ (163.92)	\$ -	\$ -	\$ -	\$ -
Economic Development	Economic Development Services	Expense	\$ 315,000.00	\$ 315,000.00	\$ 375,000.00	\$ 355,000.00	\$ 362,100.00
Economic Development Total			\$ 314,836.08	\$ 315,000.00	\$ 375,000.00	\$ 355,000.00	\$ 362,100.00
Cooperative Extension	SHIIP Grant	Revenue	\$ (1,105.07)	\$ (2,999.56)	\$ (4,540.00)	\$ (5,000.00)	\$ (5,000.00)
Cooperative Extension	Personnel Expenses (Shared)	Expense	\$ 166,446.48	\$ 172,470.24	\$ 193,872.00	\$ 154,762.00	\$ 228,401.95

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Cooperative Extension	Postage	Expense	\$ 402.26	\$ 554.69	\$ 500.00	\$ 600.00	\$ 600.00
Cooperative Extension	Office Supplies	Expense	\$ 720.22	\$ 1,022.51	\$ 1,000.00	\$ 1,000.00	\$ 750.00
Cooperative Extension	Janitorial Supplies	Expense	\$ 35.43	\$ 52.08	\$ 50.00	\$ 50.00	\$ 50.00
Cooperative Extension	Operating Supplies	Expense	\$ 1,772.14	\$ 2,019.68	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00
Cooperative Extension	Copy Costs	Expense	\$ 1,911.37	\$ 2,635.56	\$ 3,250.00	\$ 3,250.00	\$ 3,250.00
Cooperative Extension	Educational Material/Programs	Expense	\$ 783.85	\$ 924.04	\$ 750.00	\$ 750.00	\$ 750.00
Cooperative Extension	Travel & Training	Expense	\$ 710.88	\$ 642.11	\$ 600.00	\$ 800.00	\$ 800.00
Cooperative Extension	Dues & Subscriptions	Expense	\$ 569.95	\$ 618.31	\$ 700.00	\$ 800.00	\$ 800.00
Cooperative Extension	Computers and Printers	Expense	\$ 1,977.00	\$ 1,986.11	\$ 2,200.00	\$ 2,200.00	\$ -
Cooperative Extension	Office FF&E	Expense	\$ 249.00	\$ 741.37	\$ 800.00	\$ 800.00	\$ 500.00
Cooperative Extension	SHIIP Grant	Expense	\$ 1,105.07	\$ 2,999.56	\$ 4,500.00	\$ 5,000.00	\$ 5,000.00
Cooperative Extension Total			\$ 175,578.58	\$ 183,666.70	\$ 205,532.00	\$ 166,862.00	\$ 237,751.95
Soil & Water Conservation	Special Appropriations	Revenue	\$ -	\$ (302,208.63)	\$ -	\$ -	\$ -
Soil & Water Conservation	Matching Funds	Revenue	\$ -	\$ (3,600.00)	\$ (3,600.00)	\$ -	\$ (3,600.00)
Soil & Water Conservation	Technical Assistance	Revenue	\$ (27,699.00)	\$ (23,170.00)	\$ (23,170.00)	\$ -	\$ (23,170.00)
Soil & Water Conservation	Equipment Rental Fees	Revenue	\$ (975.00)	\$ (740.00)	\$ (500.00)	\$ -	\$ -
Soil & Water Conservation	Salaries and Wages	Expense	\$ 125,565.85	\$ 134,024.28	\$ 138,736.00	\$ 141,822.00	\$ 141,822.00
Soil & Water Conservation	Longevity	Expense	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00
Soil & Water Conservation	Vacation Pay-outs	Expense	\$ 1,469.81	\$ 1,571.36	\$ -	\$ -	\$ -
Soil & Water Conservation	Other Fringe Benefits	Expense	\$ 38.40	\$ 38.40	\$ 38.00	\$ 38.00	\$ 38.00
Soil & Water Conservation	FICA	Expense	\$ 9,555.80	\$ 10,210.52	\$ 10,261.00	\$ 10,689.00	\$ 10,689.00
Soil & Water Conservation	LGERS Retirement	Expense	\$ 14,825.89	\$ 16,818.61	\$ 17,827.00	\$ 19,700.00	\$ 19,700.00
Soil & Water Conservation	Health Insurance	Expense	\$ 33,510.72	\$ 35,886.74	\$ 30,800.00	\$ 42,497.00	\$ 42,497.00
Soil & Water Conservation	Retiree Ins/457 Cont	Expense	\$ 3,011.42	\$ 3,011.42	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Soil & Water Conservation	Contract Services	Expense	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
Soil & Water Conservation	Postage	Expense	\$ 118.00	\$ 9.10	\$ 74.00	\$ 74.00	\$ 74.00
Soil & Water Conservation	Office Supplies	Expense	\$ 485.06	\$ 272.78	\$ 494.00	\$ 494.00	\$ 494.00
Soil & Water Conservation	Operating Supplies	Expense	\$ 382.34	\$ 738.93	\$ 800.00	\$ 800.00	\$ 800.00
Soil & Water Conservation	Copy Costs	Expense	\$ 1,559.30	\$ 1,631.34	\$ 1,700.00	\$ 1,900.00	\$ 1,900.00
Soil & Water Conservation	Advertising	Expense	\$ -	\$ -	\$ 40.00	\$ 40.00	\$ 40.00
Soil & Water Conservation	Educational Material/Programs	Expense	\$ 1,183.81	\$ 3,047.23	\$ 4,200.00	\$ 4,700.00	\$ 4,700.00
Soil & Water Conservation	Travel & Training	Expense	\$ 1,223.25	\$ 2,382.50	\$ 3,609.00	\$ -	\$ 3,609.00
Soil & Water Conservation	Dues & Subscriptions	Expense	\$ 853.95	\$ 374.95	\$ 1,129.00	\$ -	\$ 1,575.00
Soil & Water Conservation	Equipment Maintenance	Expense	\$ -	\$ 933.73	\$ 500.00	\$ 500.00	\$ 500.00
Soil & Water Conservation	Office FF&E	Expense	\$ -	\$ -	\$ 500.00	\$ -	\$ -
Soil & Water Conservation	Special Projects	Expense	\$ 98,425.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Soil & Water Conservation	Cove Creek AOP	Expense	\$ 158,525.00	\$ 188,941.22	\$ -	\$ -	\$ -
Soil & Water Conservation Total			\$ 426,759.60	\$ 74,874.48	\$ 213,638.00	\$ 230,954.00	\$ 234,368.00
TDA Remittance	Occupancy Tax Remittances	Expense	\$ 2,046,816.54	\$ 1,767,058.18	\$ 2,241,000.00	\$ 2,241,000.00	\$ 2,093,692.64
TDA Remittance Total			\$ 2,046,816.54	\$ 1,767,058.18	\$ 2,241,000.00	\$ 2,241,000.00	\$ 2,093,692.64
Public Health - Admin.	Medicaid Cost Settlements	Revenue	\$ (101,279.00)	\$ (106,184.12)	\$ (60,000.00)	\$ (60,000.00)	\$ (60,000.00)
Public Health - Admin.	Medicaid Immunizations	Revenue	\$ (1,836.22)	\$ (2,729.55)	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)
Public Health - Admin.	NCDHHS Covid-19 AA	Revenue	\$ (249,047.00)	\$ (64,278.23)	\$ (250,000.00)	\$ (107,209.00)	\$ (107,209.00)
Public Health - Admin.	HIV/STD State Funds	Revenue	\$ (500.00)	\$ (600.77)	\$ (1,060.00)	\$ (1,060.00)	\$ (1,060.00)
Public Health - Admin.	TB Control State Funds	Revenue	\$ (1,856.00)	\$ (2,702.00)	\$ (2,250.00)	\$ (2,250.00)	\$ (2,250.00)
Public Health - Admin.	TB Medical State Funds	Revenue	\$ (540.00)	\$ (3,263.00)	\$ -	\$ -	\$ -
Public Health - Admin.	General Aid to Counties	Revenue	\$ (75,407.00)	\$ (75,407.92)	\$ (75,407.00)	\$ (75,407.00)	\$ (75,407.00)
Public Health - Admin.	Health Claim Payments (Undist)	Revenue	\$ 1,415.51	\$ -	\$ -	\$ -	\$ -
Public Health - Admin.	Immunizations Fees	Revenue	\$ (69,483.27)	\$ (58,912.81)	\$ (65,000.00)	\$ (65,000.00)	\$ (65,000.00)
Public Health - Admin.	Adult Health Fees	Revenue	\$ (2,494.00)	\$ (2,717.25)	\$ (3,000.00)	\$ (3,000.00)	\$ 3,855.00
Public Health - Admin.	Flu Vaccine Fees	Revenue	\$ -	\$ (3,360.00)	\$ -	\$ -	\$ -
Public Health - Admin.	Salaries and Wages	Expense	\$ 642,222.17	\$ 757,316.32	\$ 850,208.41	\$ 897,417.97	\$ 879,238.00
Public Health - Admin.	Overtime Wages	Expense	\$ 6,132.80	\$ 2,344.11	\$ -	\$ -	\$ -
Public Health - Admin.	Longevity	Expense	\$ 8,077.55	\$ 9,019.65	\$ -	\$ 7,500.00	\$ 7,500.00
Public Health - Admin.	Vacation Pay-Out	Expense	\$ 12,165.40	\$ 9,511.90	\$ -	\$ -	\$ -
Public Health - Admin.	Other Fringe Benefits	Expense	\$ 233.46	\$ 217.30	\$ 193.00	\$ 212.00	\$ 212.00
Public Health - Admin.	FICA	Expense	\$ 49,897.03	\$ 58,843.14	\$ 58,588.03	\$ 60,758.00	\$ 60,758.00
Public Health - Admin.	LGERS Retirement	Expense	\$ 77,493.89	\$ 94,762.62	\$ 100,106.69	\$ 109,800.00	\$ 109,800.00
Public Health - Admin.	Health Insurance	Expense	\$ 120,071.24	\$ 172,122.94	\$ 184,800.00	\$ 190,741.00	\$ 190,741.00
Public Health - Admin.	Retiree Ins/457 Cont	Expense	\$ 10,754.26	\$ 11,271.41	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00
Public Health - Admin.	Medical Fees	Expense	\$ 4,800.00	\$ 4,800.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
Public Health - Admin.	Contract Services	Expense	\$ 9,778.36	\$ 10,756.01	\$ 13,395.00	\$ 11,135.00	\$ 11,135.00
Public Health - Admin.	Postage	Expense	\$ 2,852.81	\$ 2,807.45	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Public Health - Admin.	Office Supplies	Expense	\$ 1,571.95	\$ 2,788.43	\$ 4,100.00	\$ 4,100.00	\$ 4,100.00
Public Health - Admin.	Operating Supplies	Expense	\$ 4,915.66	\$ 13,438.86	\$ 6,350.00	\$ 7,100.00	\$ 7,100.00
Public Health - Admin.	Copy Costs	Expense	\$ 9,563.74	\$ 9,141.14	\$ 8,400.00	\$ 9,000.00	\$ 9,000.00
Public Health - Admin.	Printing	Expense	\$ 312.82	\$ 933.80	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Public Health - Admin.	Medical Supplies	Expense	\$ 2,786.18	\$ 3,917.34	\$ 9,000.00	\$ 11,000.00	\$ 11,000.00
Public Health - Admin.	Vaccines	Expense	\$ 39,745.17	\$ 18,886.31	\$ 49,400.00	\$ 50,500.00	\$ 50,500.00
Public Health - Admin.	Flu Vaccines	Expense	\$ 29,381.02	\$ 21,600.31	\$ 19,600.00	\$ 23,500.00	\$ 23,500.00
Public Health - Admin.	Advertising	Expense	\$ -	\$ 107.40	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Public Health - Admin.	Travel & Training	Expense	\$ 2,788.70	\$ 4,301.71	\$ 11,619.00	\$ 11,507.00	\$ 11,507.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Public Health - Admin.	Dues & Subscriptions	Expense	\$ 7,419.65	\$ 6,682.07	\$ 8,354.00	\$ 8,434.00	\$ 8,434.00
Public Health - Admin.	Licenses & Certifications	Expense	\$ 1,320.90	\$ 1,186.00	\$ 1,830.00	\$ 1,830.00	\$ 1,830.00
Public Health - Admin.	Medical Malpractice Insurance	Expense	\$ 7,749.00	\$ 7,827.00	\$ 8,604.00	\$ 9,430.00	\$ 9,430.00
Public Health - Admin.	Uniforms & Personal Equip	Expense	\$ 1,673.77	\$ 1,134.14	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
Public Health - Admin.	Vehicle Fuel	Expense	\$ 3,535.33	\$ 5,455.33	\$ 2,400.00	\$ 4,000.00	\$ 4,000.00
Public Health - Admin.	Vehicle Maintenance	Expense	\$ 5,453.52	\$ 7,244.99	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Public Health - Admin.	Computers and Printers	Expense	\$ 819.00	\$ 208.00	\$ -	\$ -	\$ -
Public Health - Admin.	Software Maintenance	Expense	\$ 29,866.40	\$ 32,190.32	\$ 34,296.00	\$ 32,779.00	\$ 32,779.00
Public Health - Admin.	NCDPH Covid-19 Response	Expense	\$ 249,047.76	\$ 8,831.68	\$ 250,000.00	\$ 107,209.00	\$ 107,209.00
Public Health - Admin.	Medicaid IGT	Expense	\$ 3,788.27	\$ 5,278.03	\$ -	\$ -	\$ -
Public Health - Admin. Total			\$ 845,190.83	\$ 964,770.06	\$ 1,187,027.13	\$ 1,266,526.97	\$ 1,255,202.00
Public Health - Federal	Bureau of Justice Projects	Revenue	\$ (5,183.97)	\$ (141,463.79)	\$ (267,619.00)	\$ (209,000.00)	\$ (209,000.00)
Public Health - Federal	Salaries	Expense	\$ 1,006.75	\$ 53,677.59	\$ 70,539.00	\$ 78,655.00	\$ 23,928.00
Public Health - Federal	Other Fringe Benefits	Expense	\$ -	\$ 18.00	\$ 23.00	\$ 23.00	\$ 23.00
Public Health - Federal	FICA	Expense	\$ 26.33	\$ -	\$ -	\$ -	\$ -
Public Health - Federal	LGERS Retirement	Expense	\$ 38.32	\$ -	\$ -	\$ -	\$ -
Public Health - Federal	457 Contributions	Expense	\$ 17.30	\$ 259.56	\$ 375.00	\$ 375.00	\$ 375.00
Public Health - Federal	Personnel Costs (Grant-funded)	Expense	\$ 48,445.36	\$ 21,528.07	\$ 29,689.00	\$ 34,738.00	\$ 34,738.00
Public Health - Federal	Indirect Costs/Admin. Expense	Expense	\$ -	\$ -	\$ 21,068.00	\$ 29,414.00	\$ 29,414.00
Public Health - Federal	Contract Services	Expense	\$ -	\$ 9,068.54	\$ 24,716.00	\$ 12,500.00	\$ 12,500.00
Public Health - Federal	Operating Supplies	Expense	\$ -	\$ 3,085.56	\$ 12,562.00	\$ 17,000.00	\$ 17,000.00
Public Health - Federal	Travel and Training	Expense	\$ -	\$ 6,745.70	\$ 5,830.00	\$ 3,300.00	\$ 3,300.00
Public Health - Federal	Computers and Printers	Expense	\$ -	\$ 3,457.04	\$ -	\$ -	\$ -
Public Health - Federal	Software Maintenance	Expense	\$ -	\$ -	\$ 840.00	\$ 3,500.00	\$ 3,500.00
Public Health - Federal	Miscellaneous Expense	Expense	\$ -	\$ -	\$ 8,574.00	\$ 6,086.00	\$ 6,086.00
Public Health - Federal Total			\$ 44,350.09	\$ (43,623.73)	\$ (93,403.00)	\$ (23,409.00)	\$ (78,136.00)
Child Health	Child Health-Medicaid	Revenue	\$ (162.27)	\$ -	\$ (700.00)	\$ (700.00)	\$ (700.00)
Child Health	Child Fatality Prev Team	Revenue	\$ -	\$ -	\$ (303.00)	\$ (303.00)	\$ (303.00)
Child Health	Child Health Grant State Funds	Revenue	\$ (20,110.00)	\$ (16,712.69)	\$ (17,196.00)	\$ (17,196.00)	\$ (17,196.00)
Child Health	Child Health Fees	Revenue	\$ (786.16)	\$ (1,042.14)	\$ (700.00)	\$ (700.00)	\$ (700.00)
Child Health	Salaries and Wages	Expense	\$ 61,481.05	\$ 63,522.21	\$ 65,375.00	\$ 67,598.00	\$ 67,598.00
Child Health	Longevity	Expense	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 1,250.00
Child Health	Other Fringe Benefits	Expense	\$ 19.36	\$ 19.42	\$ 19.00	\$ 19.00	\$ 19.00
Child Health	FICA	Expense	\$ 4,627.34	\$ 4,783.94	\$ 4,926.00	\$ 5,191.00	\$ 5,191.00
Child Health	LGERS Retirement	Expense	\$ 7,036.55	\$ 7,736.82	\$ 8,401.00	\$ 9,398.00	\$ 9,398.00
Child Health	Health Insurance	Expense	\$ 15,346.80	\$ 16,315.55	\$ 15,400.00	\$ 18,348.00	\$ 18,348.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Child Health	Medical Fees	Expense	\$ -	\$ 75.00	\$ 600.00	\$ 600.00	\$ 600.00
Child Health	Operating Supplies	Expense	\$ -	\$ 675.92	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Child Health	Medical Supplies	Expense	\$ -	\$ 281.68	\$ 500.00	\$ 500.00	\$ 500.00
Child Health	Travel & Training	Expense	\$ 45.00	\$ 110.00	\$ 2,997.00	\$ 3,732.00	\$ 3,732.00
Child Health Total			\$ 67,497.67	\$ 75,765.71	\$ 80,319.00	\$ 88,737.00	\$ 88,737.00
Child Case Mgmt.	Child Services Coord-Medicaid	Revenue	\$ (53,694.00)	\$ (17,419.27)	\$ (20,000.00)	\$ (50,000.00)	\$ (50,000.00)
Child Case Mgmt.	CC4C Non-Medicaid	Revenue	\$ (4,602.00)	\$ (4,394.35)	\$ (4,602.00)	\$ (4,602.00)	\$ (4,602.00)
Child Case Mgmt.	Salaries and Wages	Expense	\$ 17,988.99	\$ 5,465.02	\$ -	\$ -	\$ -
Child Case Mgmt.	Other Fringe Benefits	Expense	\$ 0.80	\$ 1.49	\$ -	\$ -	\$ -
Child Case Mgmt.	FICA	Expense	\$ 1,376.22	\$ 408.02	\$ -	\$ -	\$ -
Child Case Mgmt.	LGERS Retirement	Expense	\$ 2,054.23	\$ 664.00	\$ -	\$ -	\$ -
Child Case Mgmt.	Health Insurance	Expense	\$ 3,658.44	\$ 2,172.85	\$ -	\$ -	\$ -
Child Case Mgmt.	Contract Services	Expense	\$ -	\$ 9,518.65	\$ 31,000.00	\$ 32,100.00	\$ 32,100.00
Child Case Mgmt.	Office Supplies	Expense	\$ 34.99	\$ -	\$ 50.00	\$ 50.00	\$ 50.00
Child Case Mgmt.	Travel & Training	Expense	\$ 35.33	\$ 21.37	\$ 350.00	\$ 100.00	\$ 100.00
Child Case Mgmt. Total			\$ (33,147.00)	\$ (3,562.22)	\$ 6,798.00	\$ (22,352.00)	\$ (22,352.00)
Pregnancy Case Mgmt.	CCWNC PCM	Revenue	\$ (85,927.04)	\$ (36,322.77)	\$ (46,000.00)	\$ (60,000.00)	\$ (60,000.00)
Pregnancy Case Mgmt.	Maternity Care-Medicaid	Revenue	\$ -	\$ -	\$ (200.00)	\$ -	\$ -
Pregnancy Case Mgmt.	Salaries and Wages	Expense	\$ 22,438.66	\$ 5,465.04	\$ -	\$ -	\$ -
Pregnancy Case Mgmt.	Longevity	Expense	\$ 124.84	\$ -	\$ -	\$ -	\$ -
Pregnancy Case Mgmt.	Other Fringe Benefits	Expense	\$ 8.55	\$ 1.49	\$ -	\$ -	\$ -
Pregnancy Case Mgmt.	FICA	Expense	\$ 1,701.40	\$ 408.05	\$ -	\$ -	\$ -
Pregnancy Case Mgmt.	LGERS Retirement	Expense	\$ 2,576.71	\$ 664.02	\$ -	\$ -	\$ -
Pregnancy Case Mgmt.	Health Insurance	Expense	\$ 5,232.67	\$ 2,172.88	\$ -	\$ -	\$ -
Pregnancy Case Mgmt.	Retiree Ins/457 Cont	Expense	\$ 104.44	\$ -	\$ -	\$ -	\$ -
Pregnancy Case Mgmt.	Contract Services	Expense	\$ -	\$ 9,518.64	\$ 31,000.00	\$ 32,100.00	\$ 32,100.00
Pregnancy Case Mgmt.	Office Supplies	Expense	\$ -	\$ -	\$ 50.00	\$ 50.00	\$ 50.00
Pregnancy Case Mgmt.	Travel & Training	Expense	\$ 19.13	\$ 19.13	\$ 350.00	\$ 100.00	\$ 100.00
Pregnancy Case Mgmt. Total			\$ (53,720.64)	\$ (18,073.52)	\$ (14,800.00)	\$ (27,750.00)	\$ (27,750.00)
HIV/STD Programs	Medical Fees	Expense	\$ 1,800.00	\$ 1,800.00	\$ 15,000.00	\$ 16,200.00	\$ 16,200.00
HIV/STD Programs	Contract Services	Expense	\$ 242.82	\$ 876.39	\$ 900.00	\$ 1,100.00	\$ 1,100.00
HIV/STD Programs	Medical Supplies	Expense	\$ 244.07	\$ 380.63	\$ 500.00	\$ 500.00	\$ 500.00
HIV/STD Programs Total			\$ 2,286.89	\$ 3,057.02	\$ 16,400.00	\$ 17,800.00	\$ 17,800.00
Immunizations	Immunization Action Plan	Revenue	\$ (10,203.00)	\$ (5,556.00)	\$ (8,598.00)	\$ (10,539.00)	\$ (10,539.00)
Immunizations Total			\$ (10,203.00)	\$ (5,556.00)	\$ (8,598.00)	\$ (10,539.00)	\$ (10,539.00)
Tuberculosis Control	Medical Fees	Expense	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Tuberculosis Control	Contract Services	Expense	\$ 75.00	\$ 383.00	\$ 600.00	\$ 600.00	\$ 600.00
Tuberculosis Control	Medical Supplies	Expense	\$ -	\$ 250.83	\$ 300.00	\$ 300.00	\$ 300.00
Tuberculosis Control Total			\$ 1,875.00	\$ 2,433.83	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00
Family Planning	Family Planning (Medicaid)	Revenue	\$ (1,413.41)	\$ (1,797.79)	\$ (3,500.00)	\$ (4,000.00)	\$ (4,000.00)
Family Planning	Family Planning Funds (State)	Revenue	\$ (36,667.00)	\$ (81,056.44)	\$ (81,391.00)	\$ (79,527.00)	\$ (79,527.00)
Family Planning	Family Planning Fees	Revenue	\$ (869.96)	\$ (3,605.14)	\$ (3,000.00)	\$ (3,000.00)	\$ (3,000.00)
Family Planning	Medical Fees	Expense	\$ 2,100.00	\$ 11,200.00	\$ 16,200.00	\$ 17,400.00	\$ 17,400.00
Family Planning	Contract Services	Expense	\$ 1,339.38	\$ 2,432.55	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Family Planning	Medical Supplies	Expense	\$ 6,026.28	\$ 6,196.02	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Family Planning Total			\$ (29,484.71)	\$ (66,630.80)	\$ (48,691.00)	\$ (46,127.00)	\$ (46,127.00)
WIC Operations	WIC Nutrition State Funds	Revenue	\$ (137,004.00)	\$ (144,917.28)	\$ (123,504.00)	\$ (111,154.00)	\$ (111,154.00)
WIC Operations	Salaries and Wages	Expense	\$ 183,137.09	\$ 186,908.82	\$ 193,439.00	\$ 200,043.00	\$ 200,043.00
WIC Operations	Longevity	Expense	\$ 2,079.76	\$ 2,749.71	\$ -	\$ 5,000.00	\$ 5,000.00
WIC Operations	Other Fringe Benefits	Expense	\$ 69.70	\$ 67.20	\$ 67.00	\$ 67.00	\$ 67.00
WIC Operations	FICA	Expense	\$ 13,979.13	\$ 14,600.28	\$ 14,900.00	\$ 15,790.00	\$ 15,790.00
WIC Operations	LGERS Retirement	Expense	\$ 21,197.61	\$ 23,099.39	\$ 24,857.00	\$ 27,989.00	\$ 27,989.00
WIC Operations	Health Insurance	Expense	\$ 49,372.32	\$ 51,150.87	\$ 61,600.00	\$ 56,251.00	\$ 56,251.00
WIC Operations	Retiree Ins/457 Cont	Expense	\$ 3,339.05	\$ 4,214.92	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
WIC Operations	Contract Services	Expense	\$ -	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
WIC Operations	Office Supplies	Expense	\$ 71.23	\$ -	\$ 100.00	\$ 100.00	\$ 100.00
WIC Operations	Operating Supplies	Expense	\$ 80.17	\$ 531.17	\$ 200.00	\$ 200.00	\$ 200.00
WIC Operations	Medical Supplies	Expense	\$ 200.00	\$ 200.00	\$ 800.00	\$ 800.00	\$ 800.00
WIC Operations	Travel & Training	Expense	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
WIC Operations Total			\$ 136,522.06	\$ 143,605.08	\$ 182,859.00	\$ 205,486.00	\$ 205,486.00
School Nurses	CARES - AA 361 S. Nurse	Revenue	\$ (11,872.00)	\$ (97,477.14)	\$ -	\$ -	\$ -
School Nurses	School Nurse Initiative	Revenue	\$ (50,000.00)	\$ (50,000.45)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
School Nurses	EC School Nurse-Contract	Revenue	\$ (184,674.97)	\$ (127,220.38)	\$ (160,000.00)	\$ (160,000.00)	\$ (160,000.00)
School Nurses	Salaries and Wages	Expense	\$ 200,946.70	\$ 221,222.38	\$ 208,674.00	\$ 215,769.00	\$ 215,769.00
School Nurses	Longevity	Expense	\$ 2,337.50	\$ 2,350.00	\$ -	\$ 3,750.00	\$ 3,750.00
School Nurses	Vacation Pay-outs	Expense	\$ -	\$ 695.07	\$ -	\$ -	\$ -
School Nurses	Other Fringe Benefits	Expense	\$ 65.62	\$ 66.99	\$ 57.00	\$ 57.00	\$ 57.00
School Nurses	FICA	Expense	\$ 14,947.78	\$ 16,594.68	\$ 15,353.00	\$ 16,138.00	\$ 16,138.00
School Nurses	LGERS Retirement	Expense	\$ 23,573.39	\$ 27,312.04	\$ 26,815.00	\$ 29,964.00	\$ 29,964.00
School Nurses	Health Insurance	Expense	\$ 44,021.28	\$ 53,435.28	\$ 46,200.00	\$ 58,891.00	\$ 54,095.00
School Nurses	Retiree Ins/457 Cont	Expense	\$ 2,597.65	\$ 2,828.55	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
School Nurses	Contract Services	Expense	\$ 14,091.29	\$ 66,936.04	\$ -	\$ -	\$ -

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
School Nurses	Operating Supplies	Expense	\$ -	\$ 26,907.32	\$ -	\$ -	\$ -
School Nurses	Travel & Training	Expense	\$ 2,256.18	\$ 3,944.00	\$ 3,255.00	\$ 3,226.00	\$ 3,226.00
School Nurses Total			\$ 58,290.42	\$ 147,594.38	\$ 93,354.00	\$ 120,795.00	\$ 115,999.00
Health Promotion	Health Promotion	Revenue	\$ (34,332.00)	\$ (34,781.09)	\$ (34,178.00)	\$ (34,526.00)	\$ (34,526.00)
Health Promotion	Part-Time Wages	Expense	\$ 20,362.76	\$ 31,792.81	\$ 33,093.00	\$ 35,000.00	\$ 33,526.00
Health Promotion	Fica	Expense	\$ 1,557.79	\$ 2,432.19	\$ -	\$ -	\$ -
Health Promotion	Operating Supplies	Expense	\$ 1,908.35	\$ 523.12	\$ 1,000.00	\$ 400.00	\$ 400.00
Health Promotion	Travel & Training	Expense	\$ 354.10	\$ 465.85	\$ 500.00	\$ 600.00	\$ 600.00
Health Promotion Total			\$ (10,149.00)	\$ 432.88	\$ 415.00	\$ 1,474.00	\$ -
Environmental Health	Food & Lodging State Funds	Revenue	\$ (3,063.00)	\$ (4,477.00)	\$ -	\$ -	\$ -
Environmental Health	Mosquito & Tick Funds	Revenue	\$ (16,551.00)	\$ (26,676.82)	\$ (16,000.00)	\$ (16,000.00)	\$ (16,000.00)
Environmental Health	Environmental Health Fee	Revenue	\$ (170,644.00)	\$ (162,784.50)	\$ (125,000.00)	\$ (125,000.00)	\$ (142,950.00)
Environmental Health	EH Well Inspection Fee	Revenue	\$ (81,950.00)	\$ (66,135.00)	\$ (70,000.00)	\$ (70,000.00)	\$ (74,530.00)
Environmental Health	Salaries and Wages	Expense	\$ 358,745.85	\$ 380,498.15	\$ 394,899.00	\$ 419,484.00	\$ 419,484.00
Environmental Health	Part-Time Wages	Expense	\$ 1,318.64	\$ 5,551.58	\$ -	\$ -	\$ -
Environmental Health	Overtime Wages	Expense	\$ 3,209.40	\$ 842.20	\$ -	\$ -	\$ -
Environmental Health	Longevity	Expense	\$ 3,154.42	\$ 3,169.63	\$ -	\$ 6,250.00	\$ 6,250.00
Environmental Health	Vacation Pay-Out	Expense	\$ 8,436.27	\$ 1,243.13	\$ -	\$ -	\$ -
Environmental Health	Other Fringe Benefits	Expense	\$ 117.96	\$ 133.43	\$ 133.00	\$ 133.00	\$ 133.00
Environmental Health	FICA	Expense	\$ 28,299.80	\$ 29,724.08	\$ 29,979.00	\$ 32,072.00	\$ 32,072.00
Environmental Health	LGERS Retirement	Expense	\$ 42,752.27	\$ 46,983.09	\$ 50,744.00	\$ 58,112.00	\$ 58,112.00
Environmental Health	Health Insurance	Expense	\$ 79,248.17	\$ 92,454.32	\$ 107,800.00	\$ 111,157.00	\$ 111,157.00
Environmental Health	Retiree Ins/457 Cont	Expense	\$ 4,671.03	\$ 4,494.54	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Environmental Health	Office Supplies	Expense	\$ 299.93	\$ 608.41	\$ 800.00	\$ 800.00	\$ 800.00
Environmental Health	Operating Supplies	Expense	\$ 4,587.87	\$ 9,980.63	\$ 13,800.00	\$ 13,800.00	\$ 18,600.00
Environmental Health	Copy Costs	Expense	\$ 2,067.85	\$ 2,084.35	\$ 1,400.00	\$ 2,150.00	\$ 2,150.00
Environmental Health	Operating Supplies (Vector)	Expense	\$ 10,162.74	\$ 20,333.11	\$ 9,897.00	\$ 8,250.00	\$ 8,250.00
Environmental Health	Educational Programs-Vector	Expense	\$ 3,000.00	\$ 3,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Environmental Health	Travel & Training	Expense	\$ 1,924.89	\$ 1,155.35	\$ 4,890.00	\$ 5,609.00	\$ 5,609.00
Environmental Health	Travel and Training (Vector)	Expense	\$ 13.91	\$ 502.28	\$ 1,103.00	\$ 2,750.00	\$ 2,750.00
Environmental Health	Computers and Printers	Expense	\$ 450.00	\$ 760.94	\$ -	\$ -	\$ -
Environmental Health	Computer Software Acquisition	Expense	\$ 10,388.50	\$ 14,988.50	\$ 16,530.00	\$ 15,910.00	\$ 15,910.00
Environmental Health	Vehicles	Expense	\$ -	\$ 26,000.00	\$ -	\$ -	\$ -
Environmental Health Total			\$ 290,641.50	\$ 384,434.40	\$ 430,475.00	\$ 474,977.00	\$ 457,297.00
Drug Free Community	Drug Free Community Grant	Revenue	\$ (75,897.35)	\$ (88,131.71)	\$ (257,898.00)	\$ (146,300.00)	\$ (146,300.00)
Drug Free Community	Salaries and Wages	Expense	\$ 29,944.48	\$ 29,647.49	\$ 37,169.00	\$ 39,183.00	\$ 39,183.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Drug Free Community	Other Fringe Benefits	Expense	\$ 12.44	\$ 9.60	\$ 10.00	\$ 12.00	\$ 12.00
Drug Free Community	FICA	Expense	\$ 2,124.38	\$ 2,116.62	\$ 2,695.00	\$ 2,819.00	\$ 2,819.00
Drug Free Community	LGERS Retirement	Expense	\$ 3,429.99	\$ 3,611.00	\$ 4,779.00	\$ 5,348.00	\$ 5,348.00
Drug Free Community	Health Insurance	Expense	\$ 11,175.31	\$ 10,008.03	\$ -	\$ 14,029.00	\$ 14,029.00
Drug Free Community	Retiree Ins/457 Cont	Expense	\$ 751.56	\$ 727.05	\$ 750.00	\$ 900.00	\$ 900.00
Drug Free Community	Indirect Costs/Admin. Expense	Expense	\$ -	\$ -	\$ 22,727.00	\$ 11,365.00	\$ 11,365.00
Drug Free Community	Contract Services	Expense	\$ 23,108.75	\$ 28,441.90	\$ 92,280.00	\$ 59,500.00	\$ 59,500.00
Drug Free Community	Operating Supplies	Expense	\$ 4,290.01	\$ 3,047.12	\$ 4,825.00	\$ 1,000.00	\$ 1,000.00
Drug Free Community	Travel & Training	Expense	\$ 770.05	\$ 8,969.58	\$ 12,850.00	\$ 6,000.00	\$ 6,000.00
Drug Free Community	Dues & Subscriptions	Expense	\$ 290.38	\$ 1,553.32	\$ -	\$ -	\$ -
Drug Free Community	Miscellaneous Expense	Expense	\$ -	\$ -	\$ 64,206.00	\$ 3,435.00	\$ 3,435.00
Drug Free Community Total			\$ (0.00)	\$ 0.00	\$ (15,607.00)	\$ (2,709.00)	\$ (2,709.00)
CDC Funding	Communicable Disease - State	Revenue	\$ (12,500.00)	\$ (14,993.00)	\$ (10,656.00)	\$ (10,656.00)	\$ (10,656.00)
CDC Funding	Contract Services	Expense	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
CDC Funding	Medical Supplies	Expense	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00
CDC Funding Total			\$ (12,500.00)	\$ (14,993.00)	\$ (9,856.00)	\$ (9,856.00)	\$ (9,856.00)
Breast & Cervical Cancer	Breast & Cervical Cancer State	Revenue	\$ (3,600.00)	\$ (2,975.00)	\$ (8,475.00)	\$ (8,275.00)	\$ (8,275.00)
Breast & Cervical Cancer	Medical Fees	Expense	\$ 1,798.58	\$ 1,800.00	\$ 1,800.00	\$ 3,000.00	\$ 3,000.00
Breast & Cervical Cancer	Contract Services	Expense	\$ 2,025.30	\$ 1,609.03	\$ 7,000.00	\$ 5,800.00	\$ 5,800.00
Breast & Cervical Cancer Total			\$ 223.88	\$ 434.03	\$ 325.00	\$ 525.00	\$ 525.00
County Dental Projects	Salaries and Wages	Expense	\$ 32,453.48	\$ 34,667.13	\$ 36,213.00	\$ 37,440.00	\$ 37,440.00
County Dental Projects	Longevity	Expense	\$ 629.88	\$ 750.00	\$ -	\$ 1,250.00	\$ 1,250.00
County Dental Projects	Other Fringe Benefits	Expense	\$ 19.20	\$ 19.20	\$ 19.00	\$ 19.00	\$ 19.00
County Dental Projects	FICA	Expense	\$ 2,470.96	\$ 2,687.43	\$ 2,751.17	\$ 2,894.00	\$ 2,894.00
County Dental Projects	LGERS Retirement	Expense	\$ 3,786.59	\$ 4,313.49	\$ 4,653.44	\$ 5,281.00	\$ 5,281.00
County Dental Projects	Health Insurance	Expense	\$ 10,510.56	\$ 11,289.04	\$ 15,400.00	\$ 12,365.00	\$ 12,365.00
County Dental Projects	Retiree Ins/457 Cont	Expense	\$ 1,003.80	\$ 1,003.81	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
County Dental Projects	Travel & Training	Expense	\$ 75.52	\$ 230.56	\$ 530.00	\$ 350.00	\$ 350.00
County Dental Projects Total			\$ 50,949.99	\$ 54,960.66	\$ 60,566.61	\$ 60,599.00	\$ 60,599.00
BT Preparedness	BT Preparedness State Funds	Revenue	\$ (30,783.00)	\$ (28,218.00)	\$ (28,198.00)	\$ (27,963.00)	\$ (27,963.00)
BT Preparedness	Salaries and Wages	Expense	\$ 24,818.96	\$ 19,395.79	\$ 23,848.00	\$ 26,649.00	\$ 26,649.00
BT Preparedness	Vacation Pay-outs	Expense	\$ -	\$ 1,780.54	\$ -	\$ -	\$ -
BT Preparedness	Other Fringe Benefits	Expense	\$ 8.20	\$ 6.58	\$ 10.00	\$ 10.00	\$ 10.00
BT Preparedness	FICA	Expense	\$ 1,898.71	\$ 1,619.43	\$ 1,822.00	\$ 2,038.00	\$ 2,038.00
BT Preparedness	LGERS Retirement	Expense	\$ 2,842.09	\$ 2,573.00	\$ 3,064.00	\$ 3,638.00	\$ 3,638.00
BT Preparedness	Health Insurance	Expense	\$ -	\$ 1,344.07	\$ -	\$ 6,183.00	\$ 6,183.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
BT Preparedness	Operating Supplies	Expense	\$ -	\$ 139.00	\$ 1,745.00	\$ 1,000.00	\$ 1,000.00
BT Preparedness	Travel & Training	Expense	\$ -	\$ 554.63	\$ 483.00	\$ 3,187.00	\$ 3,187.00
BT Preparedness Total			\$ (1,215.04)	\$ (804.96)	\$ 2,774.00	\$ 14,742.00	\$ 14,742.00
Social Services	Program Staff/Administration	Revenue	\$ (2,790,894.91)	\$ (2,667,735.61)	\$ (2,554,784.00)	\$ (2,830,546.59)	\$ (2,830,546.59)
Social Services	ARPA - NCDHHS - FNS	Revenue	\$ -	\$ (24,544.00)	\$ -	\$ -	\$ -
Social Services	PI - Adopt. Asst. IV-E	Revenue	\$ (1,713.52)	\$ (693.92)	\$ -	\$ -	\$ -
Social Services	PI - Food Stamp Collections	Revenue	\$ (5,552.00)	\$ (8,614.00)	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
Social Services	PI - IV-D Serv/CInt Reimb	Revenue	\$ (120.00)	\$ (50.00)	\$ (100.00)	\$ (100.00)	\$ (100.00)
Social Services	PI - IV-E/IV-B Vendors	Revenue	\$ (357.75)	\$ (357.75)	\$ (1,800.00)	\$ (750.00)	\$ (750.00)
Social Services	Salaries and Wages	Expense	\$ 2,523,928.87	\$ 2,438,751.37	\$ 2,986,501.89	\$ 3,137,052.44	\$ 3,228,661.50
Social Services	Part-Time Wages	Expense	\$ 14,071.93	\$ 5,016.33	\$ 6,420.00	\$ 183,040.00	\$ -
Social Services	Overtime Wages	Expense	\$ 23,499.43	\$ 55,633.94	\$ -	\$ 49,335.00	\$ -
Social Services	On-Call Pay	Expense	\$ 7,664.00	\$ 7,641.86	\$ 8,440.00	\$ 8,440.00	\$ 8,440.00
Social Services	Longevity	Expense	\$ 22,024.36	\$ 21,923.05	\$ -	\$ 21,250.00	\$ 21,250.00
Social Services	Vacation Pay-Out	Expense	\$ 58,040.54	\$ 38,149.42	\$ -	\$ -	\$ -
Social Services	Other Fringe Benefits	Expense	\$ 1,435.27	\$ 1,357.10	\$ 875.00	\$ 1,383.00	\$ 1,421.00
Social Services	FICA	Expense	\$ 197,615.51	\$ 192,076.17	\$ 223,173.95	\$ 231,599.00	\$ 242,686.00
Social Services	LGERS Retirement	Expense	\$ 301,526.59	\$ 312,032.35	\$ 381,892.79	\$ 423,370.00	\$ 444,047.00
Social Services	Health Insurance	Expense	\$ 620,152.66	\$ 627,588.83	\$ 862,400.00	\$ 867,561.00	\$ 902,756.00
Social Services	Retiree Ins/457 Cont	Expense	\$ 30,194.95	\$ 28,613.91	\$ 28,500.00	\$ 31,500.00	\$ 31,500.00
Social Services	Board Member Fees	Expense	\$ 800.00	\$ 940.00	\$ 1,200.00	\$ 1,800.00	\$ 1,800.00
Social Services	Legal Fees	Expense	\$ 3,936.00	\$ 5,964.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
Social Services	Contract Services	Expense	\$ 154,285.61	\$ 150,413.66	\$ 165,900.00	\$ 14,500.00	\$ 14,500.00
Social Services	Outsourced Services	Expense	\$ 56,885.68	\$ 226,906.32	\$ 259,320.00	\$ 466,834.00	\$ 466,834.00
Social Services	Postage	Expense	\$ 14,686.02	\$ 14,387.68	\$ 17,045.00	\$ 17,045.00	\$ 17,045.00
Social Services	Office Supplies	Expense	\$ 13,379.30	\$ 12,800.56	\$ 13,000.00	\$ 18,000.00	\$ 18,000.00
Social Services	Operating Supplies	Expense	\$ 3,530.39	\$ 2,451.96	\$ 3,500.00	\$ 10,000.00	\$ 10,000.00
Social Services	Copy Costs	Expense	\$ 14,869.79	\$ 14,913.68	\$ 15,245.00	\$ 15,245.00	\$ 15,245.00
Social Services	Advertising	Expense	\$ 119.25	\$ 229.80	\$ 500.00	\$ 500.00	\$ 500.00
Social Services	Travel & Training	Expense	\$ 28,565.88	\$ 22,010.02	\$ 23,000.00	\$ 28,000.00	\$ 23,000.00
Social Services	DSS Legal Travel & Training	Expense	\$ -	\$ -	\$ -	\$ -	\$ 5,670.00
Social Services	Dues & Subscriptions	Expense	\$ 1,240.95	\$ 1,191.00	\$ 1,260.00	\$ 4,460.00	\$ 3,660.00
Social Services	DSS Legal Dues & Subscriptions	Expense	\$ -	\$ -	\$ -	\$ -	\$ 800.00
Social Services	Vehicle Fuel	Expense	\$ 11,499.54	\$ 10,839.80	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
Social Services	Vehicle Maintenance	Expense	\$ 6,390.78	\$ 9,160.09	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
Social Services	Equipment Maintenance	Expense	\$ 1,234.00	\$ 779.00	\$ -	\$ -	\$ -

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Social Services	Computers and Printers	Expense	\$ 345.00	\$ -	\$ 6,050.00	\$ 6,050.00	\$ -
Social Services	Hardware Maintenance	Expense	\$ 23,772.04	\$ 19,567.37	\$ 25,612.00	\$ 44,201.00	\$ 44,201.00
Social Services	Software Maintenance	Expense	\$ 23,502.64	\$ 25,849.98	\$ 31,270.00	\$ 35,825.00	\$ 35,825.00
Social Services	ARPA - NCDHHS - FNS	Expense	\$ -	\$ 9,405.00	\$ -	\$ -	\$ -
Social Services	Office FF&E	Expense	\$ 6,040.54	\$ 6,358.71	\$ 6,250.00	\$ 7,500.00	\$ 2,500.00
Social Services	Fines and Penalties	Expense	\$ -	\$ 10,290.00	\$ -	\$ -	\$ -
Social Services	Vehicles	Expense	\$ -	\$ 48,999.52	\$ 25,000.00	\$ 8,000.00	\$ 8,000.00
Social Services Total			\$ 1,366,599.34	\$ 1,620,247.20	\$ 2,566,671.63	\$ 2,832,093.85	\$ 2,747,944.91
Social Benefits	Special Assistance-Adults	Expense	\$ 167,059.00	\$ 186,057.00	\$ 212,097.00	\$ 187,369.00	\$ 187,369.00
Social Benefits	Work First Recipient Benefits	Expense	\$ 793.00	\$ -	\$ 750.00	\$ 750.00	\$ 750.00
Social Benefits Total			\$ 167,852.00	\$ 186,057.00	\$ 212,847.00	\$ 188,119.00	\$ 188,119.00
General Assistance	Adult Day Care Service	Revenue	\$ (25,753.28)	\$ (35,777.51)	\$ (73,452.00)	\$ (73,452.00)	\$ (73,452.00)
General Assistance	AFDC/IV-E Foster Care	Revenue	\$ (219,566.26)	\$ (185,103.95)	\$ (250,783.00)	\$ (316,116.00)	\$ (316,116.00)
General Assistance	Crisis Intervention	Revenue	\$ (96,205.00)	\$ (31,400.71)	\$ (97,487.00)	\$ (99,081.00)	\$ (99,081.00)
General Assistance	LIEAP	Revenue	\$ (283,745.62)	\$ (31,419.09)	\$ (154,989.00)	\$ (157,524.00)	\$ (157,524.00)
General Assistance	LINKS	Revenue	\$ (11,656.02)	\$ (14,394.48)	\$ (10,000.00)	\$ (9,414.00)	\$ (9,414.00)
General Assistance	LINKS - Special Funds	Revenue	\$ (160,484.09)	\$ (11,953.97)	\$ (10,000.00)	\$ (15,000.00)	\$ (15,000.00)
General Assistance	Returns Fr IV-D Collect	Revenue	\$ (28,665.58)	\$ (29,879.67)	\$ (15,336.00)	\$ (15,336.00)	\$ (15,336.00)
General Assistance	LIHWAP	Revenue	\$ (39,739.66)	\$ (71,680.62)	\$ (20,000.00)	\$ -	\$ -
General Assistance	Adoption Assistance IV-B	Revenue	\$ (1,975.02)	\$ -	\$ (7,416.00)	\$ (14,509.00)	\$ (14,509.00)
General Assistance	Helping Each Member Cope Gran	Revenue	\$ -	\$ (10,419.97)	\$ (7,500.00)	\$ (7,500.00)	\$ (7,500.00)
General Assistance	Medicaid Transportation	Revenue	\$ (37,287.34)	\$ (34,799.39)	\$ (36,000.00)	\$ (35,000.00)	\$ (35,000.00)
General Assistance	State Foster Home Fund	Revenue	\$ (148,188.90)	\$ (209,794.08)	\$ (117,678.00)	\$ (209,382.00)	\$ (209,382.00)
General Assistance	COVID-19 APS	Revenue	\$ (2,227.79)	\$ (2,107.52)	\$ -	\$ -	\$ -
General Assistance	NC Health Choice Fees	Revenue	\$ -	\$ -	\$ (6,600.00)	\$ (1,000.00)	\$ (1,000.00)
General Assistance	NCDHHS APS COVID-19	Expense	\$ 2,085.53	\$ 2,461.59	\$ -	\$ -	\$ -
General Assistance	Medicaid Transportation	Expense	\$ 35,914.61	\$ 35,398.23	\$ 36,000.00	\$ 35,000.00	\$ 35,000.00
General Assistance	AFDC/IV-E Foster Care	Expense	\$ 252,529.87	\$ 234,647.41	\$ 283,944.00	\$ 357,540.00	\$ 357,540.00
General Assistance	State Foster Home Fund	Expense	\$ 313,509.29	\$ 334,521.70	\$ 235,356.00	\$ 399,324.00	\$ 399,324.00
General Assistance	St Foster Fund Supp	Expense	\$ 39,781.66	\$ 48,933.69	\$ 40,000.00	\$ 70,000.00	\$ 50,000.00
General Assistance	LINKS	Expense	\$ 11,393.60	\$ 15,129.97	\$ 10,000.00	\$ 9,414.00	\$ 9,414.00
General Assistance	LINKS - Special Funds	Expense	\$ 159,913.26	\$ 11,140.32	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00
General Assistance	IV-E/IV-B Vendor Payments	Expense	\$ 3,195.00	\$ -	\$ 11,756.00	\$ 8,000.00	\$ 8,000.00
General Assistance	Adoption Assistance IV-B	Expense	\$ 4,180.50	\$ 3,990.00	\$ 4,181.00	\$ 9,720.00	\$ 9,720.00
General Assistance	Adoption Assistance IV-E	Expense	\$ 35,585.61	\$ 37,199.63	\$ 43,836.00	\$ 44,247.00	\$ 44,247.00
General Assistance	IV-D Services	Expense	\$ 459.00	\$ 978.50	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
General Assistance	Special Child Adoption	Expense	\$ 37,452.14	\$ 3,488.95	\$ 25,000.00	\$ 15,000.00	\$ 15,000.00
General Assistance	Food Stamp Issuance Cost	Expense	\$ 6,074.73	\$ 5,238.82	\$ 5,610.00	\$ 5,976.00	\$ 5,976.00
General Assistance	Work First Supportive Services	Expense	\$ 8,954.57	\$ 12,379.87	\$ 45,000.00	\$ 35,000.00	\$ 35,000.00
General Assistance	WorkFirst Emergency Assist.	Expense	\$ 22,872.64	\$ 65,001.39	\$ 65,000.00	\$ 75,000.00	\$ 75,000.00
General Assistance	LIEAP	Expense	\$ 279,595.89	\$ 15,437.60	\$ 154,989.00	\$ 157,524.00	\$ 157,524.00
General Assistance	Crisis Intervention	Expense	\$ 95,986.23	\$ 31,400.71	\$ 97,487.00	\$ 99,081.00	\$ 99,081.00
General Assistance	Services For The Blind	Expense	\$ 2,028.85	\$ 1,989.90	\$ 2,100.00	\$ 2,204.00	\$ 2,204.00
General Assistance	Adult Day Care Service	Expense	\$ 29,465.37	\$ 38,900.76	\$ 83,945.00	\$ 83,945.00	\$ 83,945.00
General Assistance	LIEAP - COVID-19 XS411	Expense	\$ 115,800.00	\$ (1,200.00)	\$ -	\$ -	\$ -
General Assistance	LIHWAP	Expense	\$ 47,881.43	\$ 71,121.00	\$ 20,000.00	\$ -	\$ -
General Assistance	Emergency Fund	Expense	\$ 3,015.38	\$ 3,417.02	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00
General Assistance	Helping Each Member Cope Grt	Expense	\$ -	\$ 7,251.44	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
General Assistance	Adult Care Supplemental	Expense	\$ 13,324.87	\$ 18,244.82	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
General Assistance Total			\$ 465,505.47	\$ 328,342.36	\$ 400,663.00	\$ 507,361.00	\$ 482,361.00
<i>DSS Legal - no longer used</i>	<i>Salaries and Wages</i>	<i>Expense</i>	<i>\$ 102,911.69</i>	<i>\$ 133,815.10</i>	<i>\$ 146,634.00</i>	<i>\$ 151,477.00</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>Part-Time Wages</i>	<i>Expense</i>	<i>\$ 26,190.00</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>Vacation Pay-outs</i>	<i>Expense</i>	<i>\$ -</i>	<i>\$ 1,043.48</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>Other Fringe Benefits</i>	<i>Expense</i>	<i>\$ 33.60</i>	<i>\$ 35.20</i>	<i>\$ 38.00</i>	<i>\$ 38.00</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>FICA</i>	<i>Expense</i>	<i>\$ 9,470.44</i>	<i>\$ 9,652.02</i>	<i>\$ 10,301.33</i>	<i>\$ 11,087.00</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>LGERS Retirement</i>	<i>Expense</i>	<i>\$ 11,786.12</i>	<i>\$ 16,426.96</i>	<i>\$ 18,843.74</i>	<i>\$ 20,677.00</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>Health Insurance</i>	<i>Expense</i>	<i>\$ 26,098.18</i>	<i>\$ 34,074.02</i>	<i>\$ 30,800.00</i>	<i>\$ 35,195.00</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>Legal Fees</i>	<i>Expense</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 10,000.00</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>Office Supplies</i>	<i>Expense</i>	<i>\$ 805.01</i>	<i>\$ 1,059.04</i>	<i>\$ 1,900.00</i>	<i>\$ 1,900.00</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>Operating Supplies</i>	<i>Expense</i>	<i>\$ 250.39</i>	<i>\$ 142.09</i>	<i>\$ 1,000.00</i>	<i>\$ 1,000.00</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>Allocated Copy Costs</i>	<i>Expense</i>	<i>\$ 1,586.26</i>	<i>\$ 1,468.59</i>	<i>\$ 2,500.00</i>	<i>\$ 2,500.00</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>Travel & Training</i>	<i>Expense</i>	<i>\$ 1,501.72</i>	<i>\$ 2,773.70</i>	<i>\$ 3,000.00</i>	<i>\$ 5,670.00</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>Dues & Subscriptions</i>	<i>Expense</i>	<i>\$ 2,258.17</i>	<i>\$ 1,499.00</i>	<i>\$ 800.00</i>	<i>\$ 800.00</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>Computers and Printers</i>	<i>Expense</i>	<i>\$ -</i>	<i>\$ 479.00</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>DSS Legal - no longer used</i>	<i>Software Maintenance</i>	<i>Expense</i>	<i>\$ 1,756.00</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>DSS Legal - no longer used Total</i>			<i>\$ 184,647.58</i>	<i>\$ 202,468.20</i>	<i>\$ 215,817.07</i>	<i>\$ 240,344.00</i>	<i>\$ -</i>
Veterans Services	Div of Veterans Affairs	Revenue	\$ (2,108.69)	\$ (2,083.33)	\$ (3,000.00)	\$ -	\$ -
Veterans Services	Salaries and Wages	Expense	\$ 34,826.43	\$ 39,928.84	\$ 41,289.00	\$ 36,803.00	\$ 36,803.00
Veterans Services	Overtime Wages	Expense	\$ 240.30	\$ 335.58	\$ -	\$ -	\$ -
Veterans Services	FICA	Expense	\$ 2,682.62	\$ 3,080.24	\$ 3,159.00	\$ 2,816.00	\$ 2,816.00
Veterans Services	LGERS Retirement	Expense	\$ 4,014.08	\$ 4,903.58	\$ 5,306.00	\$ 5,024.00	\$ 5,024.00
Veterans Services	Office Supplies	Expense	\$ 218.00	\$ -	\$ 1,620.00	\$ 1,620.00	\$ -

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Veterans Services	Operating Supplies	Expense	\$ -	\$ 36.41	\$ -	\$ -	\$ -
Veterans Services	Copy Costs	Expense	\$ 75.44	\$ 97.46	\$ 250.00	\$ 250.00	\$ 250.00
Veterans Services	Travel & Training	Expense	\$ -	\$ 719.32	\$ 2,040.00	\$ 2,500.00	\$ 2,500.00
Veterans Services	Dues & Subscriptions	Expense	\$ 769.10	\$ 337.51	\$ 500.00	\$ 1,000.00	\$ 1,000.00
Veterans Services	Honor Guard Services	Expense	\$ 3,500.00	\$ 3,000.00	\$ 3,000.00	\$ 5,000.00	\$ 3,000.00
Veterans Services Total			\$ 44,217.28	\$ 50,355.61	\$ 54,164.00	\$ 55,013.00	\$ 51,393.00
New Adventure	State/Federal Subsidy	Revenue	\$ (351,557.75)	\$ (212,985.00)	\$ (346,752.00)	\$ (393,444.00)	\$ (393,444.00)
New Adventure	NC Pre-k	Revenue	\$ (42,000.00)	\$ -	\$ -	\$ -	\$ -
New Adventure	NC CACFP Program	Revenue	\$ (19,747.10)	\$ (30,262.90)	\$ (51,125.00)	\$ (53,062.00)	\$ (53,062.00)
New Adventure	Child Dev Fees	Revenue	\$ (297,999.42)	\$ (350,101.67)	\$ (530,712.00)	\$ (480,084.00)	\$ (482,640.00)
New Adventure	Miscellaneous Revenue	Revenue	\$ -	\$ (636.95)	\$ -	\$ -	\$ -
New Adventure	Salaries and Wages	Expense	\$ 450,922.47	\$ 393,787.93	\$ 484,171.74	\$ 490,039.00	\$ 490,039.00
New Adventure	Part-Time Wages	Expense	\$ 50,056.51	\$ 62,615.11	\$ 58,600.00	\$ 58,600.00	\$ 53,595.00
New Adventure	Overtime Wages	Expense	\$ 17.42	\$ 53.40	\$ -	\$ -	\$ -
New Adventure	Longevity	Expense	\$ 3,599.66	\$ 4,631.27	\$ -	\$ 7,500.00	\$ 7,500.00
New Adventure	Vacation Pay-Out	Expense	\$ 6,806.89	\$ 11,375.53	\$ -	\$ -	\$ -
New Adventure	Other Fringe Benefits	Expense	\$ 216.00	\$ 182.40	\$ 190.00	\$ 152.00	\$ 152.00
New Adventure	FICA	Expense	\$ 39,164.13	\$ 36,287.87	\$ 37,437.22	\$ 38,273.00	\$ 38,273.00
New Adventure	LGERS Retirement	Expense	\$ 55,152.53	\$ 52,473.48	\$ 62,575.61	\$ 67,913.00	\$ 67,913.00
New Adventure	Health Insurance	Expense	\$ 134,132.37	\$ 120,733.28	\$ 184,800.00	\$ 140,999.00	\$ 140,999.00
New Adventure	Retiree Ins/457 Cont	Expense	\$ 6,882.42	\$ 6,201.67	\$ 6,000.00	\$ 7,500.00	\$ 7,500.00
New Adventure	Postage	Expense	\$ 38.17	\$ 14.88	\$ 50.00	\$ 50.00	\$ 50.00
New Adventure	Office Supplies	Expense	\$ 430.67	\$ 382.60	\$ 600.00	\$ 600.00	\$ 600.00
New Adventure	Janitorial Supplies	Expense	\$ -	\$ 1,416.40	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
New Adventure	Operating Supplies	Expense	\$ 15,498.90	\$ 9,116.84	\$ 12,000.00	\$ 12,000.00	\$ 10,000.00
New Adventure	Copy Costs	Expense	\$ 881.21	\$ 874.11	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
New Adventure	Travel & Training	Expense	\$ 2,488.17	\$ 1,668.32	\$ 2,500.00	\$ 2,500.00	\$ 1,000.00
New Adventure	Food	Expense	\$ 33,524.08	\$ 68,802.12	\$ 102,751.00	\$ 106,125.00	\$ 106,125.00
New Adventure	Other Equipment	Expense	\$ -	\$ 1,765.27	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
New Adventure	Permits & Fees	Expense	\$ 376.95	\$ 376.95	\$ 400.00	\$ 400.00	\$ 400.00
New Adventure Total			\$ 88,884.28	\$ 178,772.91	\$ 28,486.57	\$ 11,061.00	\$ -
Transportation Admin.	Section 5311 Transportation	Revenue	\$ (106,767.00)	\$ (74,995.00)	\$ (139,799.00)	\$ (139,800.00)	\$ (139,800.00)
Transportation Admin.	Salaries and Wages	Expense	\$ 98,995.48	\$ 75,975.28	\$ 79,034.00	\$ 113,366.00	\$ 113,366.00
Transportation Admin.	Part-Time Wages	Expense	\$ 1,477.73	\$ -	\$ -	\$ -	\$ -
Transportation Admin.	Overtime Wages	Expense	\$ 1,331.07	\$ 39.38	\$ -	\$ -	\$ -
Transportation Admin.	Longevity	Expense	\$ 1,046.76	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Transportation Admin.	Vacation Pay-Out	Expense	\$ 6,080.74	\$ -	\$ -	\$ -	\$ -
Transportation Admin.	Other Fringe Benefits	Expense	\$ 55.32	\$ 38.40	\$ 38.00	\$ 44.00	\$ 44.00
Transportation Admin.	FICA	Expense	\$ 8,053.93	\$ 5,485.76	\$ 5,719.00	\$ 8,393.00	\$ 8,393.00
Transportation Admin.	LGERS Retirement	Expense	\$ 19,095.39	\$ 9,257.47	\$ 10,156.00	\$ 15,645.00	\$ 15,645.00
Transportation Admin.	Health Insurance	Expense	\$ 29,774.44	\$ 27,987.13	\$ 30,800.00	\$ 38,147.00	\$ 38,147.00
Transportation Admin.	Retiree Ins/457 Cont	Expense	\$ 819.20	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
Transportation Admin.	Phys and Substance Screens	Expense	\$ 1,144.14	\$ 1,538.68	\$ -	\$ 2,000.00	\$ 2,000.00
Transportation Admin.	Contract Services	Expense	\$ 180.00	\$ 19,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00
Transportation Admin.	Postage	Expense	\$ 21.00	\$ -	\$ 50.00	\$ 50.00	\$ 50.00
Transportation Admin.	Office Supplies	Expense	\$ 910.30	\$ 680.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Transportation Admin.	Copy Costs	Expense	\$ 1,822.32	\$ 1,523.53	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
Transportation Admin.	Advertising	Expense	\$ 2,725.60	\$ 340.00	\$ 4,732.00	\$ 6,000.00	\$ 6,000.00
Transportation Admin.	Travel & Training	Expense	\$ 258.00	\$ 567.09	\$ 1,580.00	\$ 1,580.00	\$ 1,580.00
Transportation Admin.	Dues & Subscriptions	Expense	\$ 400.00	\$ 400.00	\$ 450.00	\$ 450.00	\$ 450.00
Transportation Admin.	Computer Software Acquisition	Expense	\$ 179.88	\$ -	\$ 180.00	\$ -	\$ -
Transportation Admin.	Advisory Boards	Expense	\$ -	\$ -	\$ 125.00	\$ 250.00	\$ 250.00
Transportation Admin.	Office Furniture/Fixtures	Expense	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -
Transportation Admin. Total			\$ 67,604.30	\$ 67,837.72	\$ 31,515.00	\$ 89,575.00	\$ 88,575.00
Transportation Operations	Block Grant - Aging Grant	Revenue	\$ (14,330.02)	\$ (9,669.48)	\$ (17,000.00)	\$ -	\$ -
Transportation Operations	NCDOT 5310 Operating Revenue	Revenue	\$ (11,008.00)	\$ (12,627.00)	\$ (52,000.00)	\$ (52,000.00)	\$ (52,000.00)
Transportation Operations	NCDOT ROAP EDTAP	Revenue	\$ (66,588.00)	\$ (77,612.00)	\$ (66,588.00)	\$ (58,694.00)	\$ (58,694.00)
Transportation Operations	NCDOT EMPL	Revenue	\$ (9,849.00)	\$ (11,182.00)	\$ (9,849.00)	\$ (8,434.00)	\$ (8,434.00)
Transportation Operations	NCDOT ROAP RGP	Revenue	\$ (71,282.00)	\$ (82,877.00)	\$ (71,282.00)	\$ (83,094.00)	\$ (83,094.00)
Transportation Operations	NCDOT 5311 Capital Outlay	Revenue	\$ (33,618.00)	\$ -	\$ (111,032.00)	\$ (243,000.00)	\$ -
Transportation Operations	Misc. Transit Grant	Revenue	\$ -	\$ -	\$ (35,000.00)	\$ -	\$ -
Transportation Operations	Public Transit Fares	Revenue	\$ (2,190.00)	\$ (5,622.00)	\$ (12,000.00)	\$ (3,500.00)	\$ (3,500.00)
Transportation Operations	Salaries and Wages	Expense	\$ 86,407.05	\$ 147,446.23	\$ 187,097.05	\$ 236,497.00	\$ 186,090.00
Transportation Operations	Part-Time Wages	Expense	\$ 4,611.49	\$ 18,330.07	\$ 66,800.00	\$ 52,254.00	\$ 36,800.00
Transportation Operations	Overtime Wages	Expense	\$ 5,869.71	\$ 4,209.30	\$ -	\$ -	\$ -
Transportation Operations	Longevity	Expense	\$ 512.22	\$ 1,061.78	\$ -	\$ 2,500.00	\$ 2,500.00
Transportation Operations	Other Fringe Benefits	Expense	\$ 92.80	\$ 102.40	\$ 105.00	\$ 114.00	\$ 114.00
Transportation Operations	FICA	Expense	\$ 10,898.02	\$ 13,212.62	\$ 15,915.08	\$ 16,756.00	\$ 16,756.00
Transportation Operations	LGERS Retirement	Expense	\$ 15,889.64	\$ 18,596.25	\$ 24,048.99	\$ 25,743.00	\$ 25,743.00
Transportation Operations	Health Insurance	Expense	\$ 48,356.24	\$ 55,016.08	\$ 92,400.00	\$ 61,825.00	\$ 61,825.00
Transportation Operations	Employer 457 Contributions	Expense	\$ 1,505.71	\$ 2,082.61	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00
Transportation Operations	Contract Services	Expense	\$ 68,807.22	\$ 83,073.18	\$ 88,200.00	\$ 133,600.00	\$ 62,600.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Transportation Operations	Operating Supplies	Expense	\$ 1,588.47	\$ 1,296.65	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
Transportation Operations	Travel & Training	Expense	\$ 308.93	\$ 445.21	\$ -	\$ -	\$ -
Transportation Operations	Uniforms & Personal Equip	Expense	\$ 79.30	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
Transportation Operations	Grant Expense	Expense	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -
Transportation Operations	Vehicle Fuel	Expense	\$ 42,436.57	\$ 40,902.23	\$ 55,800.00	\$ 55,800.00	\$ 55,800.00
Transportation Operations	Vehicle Maintenance	Expense	\$ 16,479.21	\$ 22,278.44	\$ 12,150.00	\$ 18,000.00	\$ 18,000.00
Transportation Operations	Computers and Printers	Expense	\$ -	\$ -	\$ 350.00	\$ 350.00	\$ -
Transportation Operations	Computer Software Acquisition	Expense	\$ 5,850.00	\$ 13,290.00	\$ 15,480.00	\$ 15,480.00	\$ 15,480.00
Transportation Operations	Vehicles	Expense	\$ -	\$ 130,831.00	\$ 81,230.00	\$ -	\$ -
Transportation Operations	Vehicle Fixtures and Equipment	Expense	\$ 38,172.60	\$ 503.00	\$ 32,600.00	\$ -	\$ -
Transportation Operations	Billed to Other Fund	Expense	\$ (11,553.79)	\$ -	\$ -	\$ -	\$ -
Transportation Operations Total			\$ 127,446.37	\$ 353,087.57	\$ 307,525.12	\$ 173,797.00	\$ 279,586.00
External Agencies - Services	Building and Land Improvements	Expense	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -
External Agencies - Services Total			\$ -	\$ -	\$ 40,000.00	\$ -	\$ -
Parks & Recreation	Center Of Merit Funds	Revenue	\$ (3,564.00)	\$ (3,676.00)	\$ (3,500.00)	\$ (3,500.00)	\$ (3,500.00)
Parks & Recreation	Activity Center Rent	Revenue	\$ (8,518.00)	\$ (7,711.40)	\$ (8,000.00)	\$ (8,000.00)	\$ (8,000.00)
Parks & Recreation	Contract Revenue	Revenue	\$ (650.00)	\$ -	\$ -	\$ -	\$ -
Parks & Recreation	Silvermont User Fee	Revenue	\$ (1,475.00)	\$ (600.00)	\$ -	\$ -	\$ -
Parks & Recreation	Program Revenue	Revenue	\$ (105,386.90)	\$ (110,652.05)	\$ (102,000.00)	\$ (106,000.00)	\$ (106,000.00)
Parks & Recreation	Senior Games	Revenue	\$ (5,713.50)	\$ (6,841.75)	\$ (10,000.00)	\$ (5,000.00)	\$ (5,000.00)
Parks & Recreation	Unrestricted Donations	Revenue	\$ (100.00)	\$ -	\$ -	\$ -	\$ -
Parks & Recreation	Donations - Silvermont	Revenue	\$ (15.00)	\$ -	\$ -	\$ -	\$ -
Parks & Recreation	Salaries and Wages	Expense	\$ 268,286.85	\$ 254,884.31	\$ 293,527.02	\$ 275,611.00	\$ 275,611.00
Parks & Recreation	Part-Time Wages	Expense	\$ 86,438.79	\$ 107,574.06	\$ 90,000.00	\$ 107,460.00	\$ 107,460.00
Parks & Recreation	Overtime Wages	Expense	\$ -	\$ -	\$ 200.00	\$ 1,500.00	\$ 1,500.00
Parks & Recreation	Longevity	Expense	\$ 3,495.17	\$ 3,750.00	\$ -	\$ 5,000.00	\$ 5,000.00
Parks & Recreation	Vacation Pay-Out	Expense	\$ -	\$ 12,245.56	\$ -	\$ -	\$ -
Parks & Recreation	Other Fringe Benefits	Expense	\$ 92.70	\$ 81.40	\$ 70.00	\$ 89.00	\$ 89.00
Parks & Recreation	FICA	Expense	\$ 26,431.12	\$ 28,127.22	\$ 21,838.62	\$ 20,985.00	\$ 20,985.00
Parks & Recreation	LGERS Retirement	Expense	\$ 31,107.94	\$ 32,947.90	\$ 37,725.36	\$ 38,134.00	\$ 38,134.00
Parks & Recreation	Health Insurance	Expense	\$ 73,302.24	\$ 69,906.87	\$ 77,000.00	\$ 78,869.00	\$ 78,869.00
Parks & Recreation	Retiree Ins/457 Cont	Expense	\$ 3,011.42	\$ 2,376.83	\$ 1,500.00	\$ 4,500.00	\$ 4,500.00
Parks & Recreation	Web Services	Expense	\$ 4,600.00	\$ 4,600.00	\$ 4,900.00	\$ 5,200.00	\$ 5,200.00
Parks & Recreation	Postage	Expense	\$ 6.36	\$ 4.17	\$ 100.00	\$ 100.00	\$ 100.00
Parks & Recreation	Equipment Rental	Expense	\$ 275.00	\$ 605.00	\$ 600.00	\$ 600.00	\$ 600.00
Parks & Recreation	Office Supplies	Expense	\$ 596.72	\$ 441.42	\$ 400.00	\$ 600.00	\$ 600.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Parks & Recreation	Safety Supplies	Expense	\$ 356.58	\$ 114.41	\$ 350.00	\$ 350.00	\$ 350.00
Parks & Recreation	Janitorial Supplies	Expense	\$ 119.75	\$ 16.48	\$ 400.00	\$ 400.00	\$ 400.00
Parks & Recreation	Tools	Expense	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 250.00
Parks & Recreation	Operating Supplies	Expense	\$ 2,881.58	\$ 2,865.13	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Parks & Recreation	Copy Costs	Expense	\$ 1,816.77	\$ 1,881.71	\$ 1,600.00	\$ 2,500.00	\$ 2,500.00
Parks & Recreation	Advertising	Expense	\$ 4,410.61	\$ 4,265.95	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Parks & Recreation	Travel & Training	Expense	\$ 4,679.23	\$ 3,849.97	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Parks & Recreation	Dues & Subscriptions	Expense	\$ 400.00	\$ 495.00	\$ 500.00	\$ 500.00	\$ 500.00
Parks & Recreation	Uniforms & Personal Equip	Expense	\$ 1,976.00	\$ 1,956.00	\$ 2,000.00	\$ 2,250.00	\$ 2,250.00
Parks & Recreation	Vehicle Fuel	Expense	\$ 7,272.41	\$ 8,111.53	\$ 900.00	\$ 8,500.00	\$ 8,500.00
Parks & Recreation	Vehicle Maintenance	Expense	\$ 2,133.05	\$ 3,784.33	\$ 800.00	\$ 6,200.00	\$ 6,200.00
Parks & Recreation	Bldg and Grounds Maintenance	Expense	\$ 5,899.45	\$ 3,257.42	\$ 6,500.00	\$ 7,500.00	\$ 7,500.00
Parks & Recreation	Program Expense	Expense	\$ 56,883.08	\$ 48,659.98	\$ 51,500.00	\$ 47,500.00	\$ 47,500.00
Parks & Recreation	NC Senior Games	Expense	\$ 5,601.50	\$ 6,820.92	\$ 3,500.00	\$ 5,000.00	\$ 5,000.00
Parks & Recreation	Other Equipment	Expense	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -
Parks & Recreation	Appropriation to Rosman	Expense	\$ 50,000.00	\$ 50,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
Parks & Recreation Total			\$ 516,651.92	\$ 524,142.37	\$ 539,161.00	\$ 568,598.00	\$ 563,598.00
<i>Parks Maint. - No longer used</i>	<i>Salaries and Wages</i>	<i>Expense</i>	<i>\$ 65,091.11</i>	<i>\$ 77,462.84</i>	<i>\$ 85,800.00</i>	<i>\$ 54,245.00</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Overtime Wages</i>	<i>Expense</i>	<i>\$ 825.73</i>	<i>\$ -</i>	<i>\$ 3,000.00</i>	<i>\$ 3,000.00</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>On-Call Pay</i>	<i>Expense</i>	<i>\$ 725.00</i>	<i>\$ 795.00</i>	<i>\$ 1,120.00</i>	<i>\$ 750.00</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Longevity</i>	<i>Expense</i>	<i>\$ 1,250.00</i>	<i>\$ 1,250.00</i>	<i>\$ -</i>	<i>\$ 1,250.00</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Vacation Pay-Out</i>	<i>Expense</i>	<i>\$ -</i>	<i>\$ 1,027.60</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Other Fringe Benefits</i>	<i>Expense</i>	<i>\$ 27.58</i>	<i>\$ 28.63</i>	<i>\$ 19.00</i>	<i>\$ 19.00</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Fica</i>	<i>Expense</i>	<i>\$ 4,810.10</i>	<i>\$ 5,715.23</i>	<i>\$ 6,191.00</i>	<i>\$ 3,872.00</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>LGERS Retirement</i>	<i>Expense</i>	<i>\$ 7,779.17</i>	<i>\$ 9,819.63</i>	<i>\$ 11,025.00</i>	<i>\$ 7,575.00</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Health Insurance</i>	<i>Expense</i>	<i>\$ 23,016.06</i>	<i>\$ 28,483.75</i>	<i>\$ 30,800.00</i>	<i>\$ 23,382.00</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Retiree Ins/457 Cont</i>	<i>Expense</i>	<i>\$ 1,465.57</i>	<i>\$ 1,495.94</i>	<i>\$ 1,500.00</i>	<i>\$ 1,500.00</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Contract Services</i>	<i>Expense</i>	<i>\$ 12,324.50</i>	<i>\$ 6,910.00</i>	<i>\$ 10,000.00</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Tools</i>	<i>Expense</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 1,500.00</i>	<i>\$ 1,500.00</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Operating Supplies</i>	<i>Expense</i>	<i>\$ 1,694.63</i>	<i>\$ 1,714.00</i>	<i>\$ 4,000.00</i>	<i>\$ 4,000.00</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Dues & Subscriptions</i>	<i>Expense</i>	<i>\$ 700.00</i>	<i>\$ 355.00</i>	<i>\$ 800.00</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Uniforms & Personal Equip</i>	<i>Expense</i>	<i>\$ 1,207.39</i>	<i>\$ 1,361.27</i>	<i>\$ 1,680.00</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Vehicle Maintenance</i>	<i>Expense</i>	<i>\$ 865.26</i>	<i>\$ -</i>	<i>\$ 3,200.00</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Equipment Maintenance</i>	<i>Expense</i>	<i>\$ 4,823.59</i>	<i>\$ 2,231.25</i>	<i>\$ 7,000.00</i>	<i>\$ 7,000.00</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Bldg and Grounds Maintenance</i>	<i>Expense</i>	<i>\$ 54,879.50</i>	<i>\$ 40,179.98</i>	<i>\$ 57,000.00</i>	<i>\$ 57,000.00</i>	<i>\$ -</i>
<i>Parks Maint. - No longer used</i>	<i>Other Equipment</i>	<i>Expense</i>	<i>\$ -</i>	<i>\$ 12,276.95</i>	<i>\$ 17,000.00</i>	<i>\$ 17,000.00</i>	<i>\$ -</i>

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
<i>Parks Maint. - No longer used</i>	<i>Land Improvements</i>	<i>Expense</i>	\$ 24,679.15	\$ 33,673.84	\$ 120,047.00	\$ -	\$ -
<i>Parks Maint. - No longer used</i>	<i>Building Improvements</i>	<i>Expense</i>	\$ -	\$ 15,332.57	\$ -	\$ -	\$ -
<i>Parks Maint. - No longer used Total</i>			\$ 206,164.34	\$ 240,113.48	\$ 361,682.00	\$ 182,093.00	\$ -
Library	E Rate	Revenue	\$ (4,404.00)	\$ (22,020.00)	\$ (17,616.00)	\$ (83,826.00)	\$ (17,616.00)
Library	State Aid	Revenue	\$ (86,139.00)	\$ (92,069.00)	\$ (107,174.00)	\$ (107,174.00)	\$ (107,174.00)
Library	Copy Machine Fees	Revenue	\$ (8,533.97)	\$ (8,863.87)	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)
Library	Undistributed Revenue	Revenue	\$ (119.13)	\$ -	\$ -	\$ -	\$ -
Library	Rogow Room Rentals	Revenue	\$ (3,500.00)	\$ (3,820.00)	\$ (3,500.00)	\$ (3,500.00)	\$ (3,500.00)
Library	Fines & Fees	Revenue	\$ (4,390.31)	\$ (4,835.33)	\$ (4,200.00)	\$ (3,500.00)	\$ (3,500.00)
Library	Donations	Revenue	\$ (5,000.00)	\$ -	\$ -	\$ -	\$ -
Library	Salaries and Wages	Expense	\$ 741,832.04	\$ 788,378.10	\$ 847,006.52	\$ 873,067.00	\$ 873,067.00
Library	Part-Time Wages	Expense	\$ 93,671.32	\$ 110,964.65	\$ 125,283.00	\$ 135,565.00	\$ 125,000.00
Library	Overtime Wages	Expense	\$ 17.46	\$ -	\$ -	\$ -	\$ -
Library	Longevity	Expense	\$ 12,246.12	\$ 13,503.80	\$ -	\$ 15,000.00	\$ 15,000.00
Library	Vacation Pay-Out	Expense	\$ 2,442.93	\$ 5,889.10	\$ -	\$ -	\$ -
Library	Other Fringe Benefits	Expense	\$ 267.20	\$ 284.80	\$ 238.00	\$ 276.00	\$ 276.00
Library	FICA	Expense	\$ 64,148.95	\$ 70,460.16	\$ 64,328.11	\$ 67,244.00	\$ 67,244.00
Library	LGERS Retirement	Expense	\$ 86,595.06	\$ 98,355.81	\$ 108,854.09	\$ 121,222.00	\$ 121,222.00
Library	Health Insurance	Expense	\$ 174,322.20	\$ 194,269.53	\$ 231,000.00	\$ 225,623.00	\$ 225,623.00
Library	Retiree Ins/457 Cont	Expense	\$ 13,937.90	\$ 27,427.39	\$ 16,500.00	\$ 16,500.00	\$ 16,500.00
Library	Web Services	Expense	\$ 321.46	\$ 1,244.00	\$ 6,025.00	\$ 6,400.00	\$ 6,400.00
Library	Postage	Expense	\$ 305.36	\$ (116.06)	\$ 500.00	\$ 500.00	\$ 500.00
Library	Office Supplies	Expense	\$ 4,733.07	\$ 4,566.66	\$ 5,035.00	\$ 5,100.00	\$ 5,100.00
Library	Operating Supplies	Expense	\$ 4,135.23	\$ 6,917.32	\$ 4,800.00	\$ 4,200.00	\$ 4,200.00
Library	Copy Costs	Expense	\$ 5,347.76	\$ 6,158.61	\$ 5,700.00	\$ 5,700.00	\$ 7,200.00
Library	Library Collections	Expense	\$ 168,173.81	\$ 169,417.84	\$ 172,028.00	\$ 180,559.00	\$ 180,559.00
Library	Processing	Expense	\$ 2,458.31	\$ 7,644.14	\$ 8,150.00	\$ 8,150.00	\$ 8,150.00
Library	Printing	Expense	\$ 3,247.75	\$ 932.88	\$ 900.00	\$ 900.00	\$ 900.00
Library	Advertising	Expense	\$ 535.20	\$ 670.45	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Library	Travel & Training	Expense	\$ 3,753.53	\$ 5,159.67	\$ 14,110.00	\$ 10,125.00	\$ 10,125.00
Library	Dues & Subscriptions	Expense	\$ 2,522.00	\$ 2,481.00	\$ 3,000.00	\$ 3,100.00	\$ 3,100.00
Library	Vehicle Fuel	Expense	\$ 1,850.99	\$ 1,986.31	\$ 2,580.00	\$ 2,700.00	\$ 2,000.00
Library	Vehicle Maintenance	Expense	\$ 846.36	\$ 7,889.81	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Library	Equipment Maintenance	Expense	\$ 700.00	\$ -	\$ -	\$ -	\$ -
Library	Computers and Printers	Expense	\$ -	\$ 228.90	\$ -	\$ -	\$ -
Library	Hardware Maintenance	Expense	\$ 6,250.00	\$ 6,368.87	\$ 9,900.00	\$ 90,558.00	\$ 5,256.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Library	Software Maintenance	Expense	\$ 8,997.12	\$ 8,388.36	\$ 8,720.00	\$ 9,900.00	\$ 9,900.00
Library	Office FF&E	Expense	\$ -	\$ 1,173.15	\$ 14,351.00	\$ 4,500.00	\$ -
Library Total			\$ 1,291,572.72	\$ 1,409,037.05	\$ 1,509,918.72	\$ 1,582,289.00	\$ 1,548,932.00
External Agencies - C&R	Miscellaneous Nonprofit Grant	Revenue	\$ -	\$ -	\$ (40,000.00)	\$ -	\$ -
External Agencies - C&R Total			\$ -	\$ -	\$ (40,000.00)	\$ -	\$ -
Debt Service	P - Elections/Wellness	Expense	\$ 143,328.04	\$ 120,499.52	\$ 120,498.00	\$ 120,498.00	\$ 120,498.00
Debt Service	I - Elections/Wellness	Expense	\$ 25,938.00	\$ 23,549.79	\$ 29,914.00	\$ 29,914.00	\$ 29,914.00
Debt Service	P - Public Safety	Expense	\$ 183,622.69	\$ 193,333.32	\$ 193,334.00	\$ -	\$ -
Debt Service	Interest PSF	Expense	\$ 5,135.42	\$ 9,243.76	\$ 25,677.00	\$ -	\$ -
Debt Service	Bond Principal-QSCBs	Expense	\$ 108,148.13	\$ -	\$ -	\$ -	\$ -
Debt Service	Bond Interest-QSCBs	Expense	\$ 2,260.25	\$ -	\$ -	\$ -	\$ -
Debt Service Total			\$ 468,432.53	\$ 346,626.39	\$ 369,423.00	\$ 150,412.00	\$ 150,412.00
Long Term Leases	Interdept. Billings	Revenue	\$ (30,540.94)	\$ (39,774.59)	\$ (100,000.00)	\$ (100,000.00)	\$ (45,000.00)
Long Term Leases	Lease of Assets	Revenue	\$ -	\$ (69,363.53)	\$ -	\$ -	\$ -
Long Term Leases	GASB 87 - Revenue	Revenue	\$ (70,838.20)	\$ -	\$ -	\$ -	\$ -
Long Term Leases	GASB 87 - Interest	Revenue	\$ (3,565.30)	\$ -	\$ -	\$ -	\$ -
Long Term Leases	Lease Exp. - TDA Office	Expense	\$ -	\$ 24,980.30	\$ 49,570.00	\$ 49,570.00	\$ 45,989.50
Long Term Leases	Long Term Lease	Expense	\$ -	\$ 25,457.63	\$ 27,000.00	\$ 27,000.00	\$ -
Long Term Leases	Lease Exp. - Kyocera 1	Expense	\$ 40,647.12	\$ 41,820.30	\$ 40,647.00	\$ 40,647.00	\$ 40,647.00
Long Term Leases	Lease Exp. - Kyocera 2	Expense	\$ -	\$ 694.63	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Long Term Leases	Lease Exp. - Kyocera #3	Expense	\$ 1,468.00	\$ 2,253.44	\$ -	\$ -	\$ -
Long Term Leases	Lease Exp. - Rosman Comm. Park	Expense	\$ 2,864.00	\$ 2,950.00	\$ 3,100.00	\$ 3,100.00	\$ 3,100.00
Long Term Leases	Lease Exp. - Island Ford Road	Expense	\$ 934.79	\$ 962.83	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Long Term Leases	Lease Exp. - DSS Postage	Expense	\$ 669.14	\$ 1,319.46	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00
Long Term Leases	Lease Exp. - Sheriff Postage	Expense	\$ -	\$ 773.31	\$ 800.00	\$ 800.00	\$ 800.00
Long Term Leases	Lease Exp. - Admin Postage	Expense	\$ 4,803.80	\$ 3,375.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Long Term Leases	Lease Exp. - Parole #1	Expense	\$ 27,771.96	\$ 2,314.33	\$ 2,500.00	\$ -	\$ 27,000.00
Long Term Leases	Lease Exp. - EMS/Stryker	Expense	\$ 89,493.30	\$ 89,493.29	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
Long Term Leases	Lease Exp. - Dtn Ctr Laundry 1	Expense	\$ 9,775.20	\$ -	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
Long Term Leases	Lease Exp - Dtn Ctr Eqp #2	Expense	\$ 2,659.56	\$ 2,400.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Long Term Leases	Lease Int. DSS Postage	Expense	\$ -	\$ 659.73	\$ -	\$ -	\$ -
Long Term Leases Total			\$ 76,142.43	\$ 90,316.13	\$ 140,817.00	\$ 138,317.00	\$ 189,736.50
K-12 Public School	School Current Expense	Expense	\$ 12,956,586.00	\$ 13,086,152.00	\$ 13,347,875.00	\$ 15,942,649.00	\$ 13,614,832.50
K-12 Public School	TCS - Bldg Prjcts (>\$50k)	Expense	\$ 1,068,995.22	\$ 961,071.00	\$ -	\$ 2,237,113.00	
K-12 Public School	TCS - Bldg Prjcts (<\$50k)	Expense	\$ -	\$ -	\$ 270,800.00	\$ 20,000.00	\$ 20,000.00
K-12 Public School	School FF&E	Expense	\$ -	\$ 206,385.00	\$ 780,716.00	\$ 740,309.00	\$ 740,309.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Fund 10 - General Fund**

General Fund - Category	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
K-12 Public School	TCS - Vehicles	Expense	\$ -	\$ -	\$ 102,000.00	\$ 75,000.00	\$ 75,000.00
K-12 Public School Total			\$ 14,025,581.22	\$ 14,253,608.00	\$ 14,501,391.00	\$ 19,015,071.00	\$ 14,450,141.50
Community Colleges	BRCC Current Spending	Expense	\$ 578,735.00	\$ 619,680.00	\$ 655,321.00	\$ 655,321.00	\$ 688,414.00
Community Colleges	BRCC Capital Outlay	Expense	\$ 196,455.00	\$ 212,244.00	\$ 161,200.00	\$ 161,200.00	\$ 125,500.00
Community Colleges Total			\$ 775,190.00	\$ 831,924.00	\$ 816,521.00	\$ 816,521.00	\$ 813,914.00
Transfers In	Transfer from Retiree Health	Revenue	\$ (1,250,000.00)	\$ -	\$ (130,000.00)	\$ -	\$ -
Transfers In	Transfer from Sales Tax Rsv	Revenue	\$ -	\$ (1,076,071.00)	\$ (3,106,212.00)	\$ -	\$ (835,309.00)
Transfers In	Transfer from MYG	Revenue	\$ (3,979,184.00)	\$ (2,440,055.62)	\$ -	\$ -	\$ -
Transfers In	Assigned and Committed Funds	Revenue	\$ -	\$ -	\$ (15,988.00)	\$ -	\$ (34,450.00)
Transfers In	Capital Carryforwards	Revenue	\$ -	\$ -	\$ (1,124,962.00)	\$ -	\$ -
Transfers In	Fund Balance Appropriated	Revenue	\$ -	\$ -	\$ (2,021,074.00)	\$ (1,585,359.00)	\$ (1,970,399.51)
Transfers In Total			\$ (5,229,184.00)	\$ (3,516,126.62)	\$ (6,398,236.00)	\$ (1,585,359.00)	\$ (2,840,158.51)
Transfers Out	Transfer to LEO Fund Balance	Expense	\$ 119,999.00	\$ -	\$ -	\$ -	\$ -
Transfers Out	Transfer to Charitable Fund	Expense	\$ -	\$ -	\$ 26,532.00	\$ -	\$ -
Transfers Out	Transfer to Solid Waste Fund	Expense	\$ 1,134,314.00	\$ 1,162,672.00	\$ 1,185,925.00	\$ 1,185,925.00	\$ 1,185,925.00
Transfers Out	Transfer to GLF Bldg	Expense	\$ 2,500,000.00	\$ -	\$ -	\$ -	\$ -
Transfers Out	Transfer to SIF	Expense	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00
Transfers Out	Transfer to E Telephone	Expense	\$ 28,391.44	\$ -	\$ -	\$ -	\$ -
Transfers Out	Transfer to Water and Swr Prj	Expense	\$ 1,319,179.00	\$ -	\$ -	\$ -	\$ -
Transfers Out	Transfer to Retiree Health	Expense	\$ 358,851.00	\$ -	\$ -	\$ -	\$ -
Transfers Out	Intra-General Fund Transfer	Expense	\$ -	\$ 48,979.46	\$ -	\$ -	\$ -
Transfers Out	Transfer to Assigned FB	Expense	\$ -	\$ -	\$ 1,800,000.00	\$ 2,400,000.00	\$ 1,800,000.00
Transfers Out	Transfer to Education Cap	Expense	\$ 6,200,000.00	\$ 8,263,893.00	\$ 6,752,476.00	\$ 6,200,000.00	\$ 5,000,000.00
Transfers Out Total			\$ 11,660,734.44	\$ 9,475,544.46	\$ 9,764,933.00	\$ 9,785,925.00	\$ 8,065,925.00

Total Fund 10 Revenue:	\$ 76,209,010.57
Total Fund 10 Expense:	\$ 76,209,010.57

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Other Funds Budgeted Annually**

Fire Departments	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Sylvan Valley SD	CY - Ad Valorem	Revenue	\$ (498,311.45)	\$ (554,279.60)	\$ (615,547.00)	\$ (615,547.00)	\$ (627,094.00)
Sylvan Valley SD	Fire District Services	Expense	\$ 482,312.00	\$ 552,985.44	\$ 615,547.00	\$ 936,728.00	\$ 627,094.00
Rosman SD	CY - Ad Valorem	Revenue	\$ (251,290.67)	\$ (279,979.64)	\$ (306,241.00)	\$ (306,241.00)	\$ (315,271.00)
Rosman SD	Fire District Services	Expense	\$ 263,128.00	\$ 296,117.00	\$ 306,241.00	\$ 830,183.00	\$ 315,271.00
Little River SD	CY - Ad Valorem	Revenue	\$ (286,154.28)	\$ (321,041.94)	\$ (349,857.00)	\$ (349,857.00)	\$ (359,434.00)
Little River SD	Fire District Services	Expense	\$ 306,864.00	\$ 408,456.00	\$ 349,857.00	\$ 559,096.00	\$ 359,434.00
Connestee SD	CY - Ad Valorem	Revenue	\$ (546,328.78)	\$ (610,431.05)	\$ (649,312.00)	\$ (649,312.00)	\$ (662,939.00)
Connestee SD	Fire District Services	Expense	\$ 568,524.00	\$ 636,506.00	\$ 649,312.00	\$ 1,519,375.00	\$ 662,939.00
Cedar Mtn FSD	CY - Ad Valorem	Revenue	\$ (75,778.56)	\$ (84,605.22)	\$ (88,326.00)	\$ (88,326.00)	\$ (91,883.00)
Cedar Mtn FSD	Fire District Services	Expense	\$ 91,726.20	\$ 85,918.00	\$ 88,326.00	\$ 249,131.00	\$ 91,883.00
Lake Toxaway FSD	CY - Ad Valorem	Revenue	\$ (882,472.71)	\$ (983,750.95)	\$ (1,019,198.00)	\$ (1,019,198.00)	\$ (1,042,347.00)
Lake Toxaway FSD	Fire District Services	Expense	\$ 896,800.00	\$ 1,000,943.00	\$ 994,195.00	\$ 1,215,195.00	\$ 1,042,347.00
Balsam Grove FSD	CY - Ad Valorem	Revenue	\$ (47,950.23)	\$ (53,462.52)	\$ (57,951.00)	\$ (57,951.00)	\$ (59,103.00)
Balsam Grove FSD	Fire District Services	Expense	\$ 49,604.00	\$ 55,628.00	\$ 57,951.00	\$ 233,727.00	\$ 59,103.00
North Transylvania FSD	CY - Ad Valorem	Revenue	\$ (74,395.42)	\$ (83,406.82)	\$ (91,336.00)	\$ (91,336.00)	\$ (94,072.00)
North Transylvania FSD	Fire District Services	Expense	\$ 89,660.00	\$ 87,921.00	\$ 91,336.00	\$ 329,450.00	\$ 94,072.00

Fund 35 - Solid Waste	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Solid Waste Operations	Revenues Over/Under	Revenue	\$ (215.74)	\$ 1,170.08	\$ -	\$ -	\$ -
Solid Waste Operations	NCDOR Disposal Tax Dist.	Revenue	\$ (24,562.41)	\$ (26,653.69)	\$ (30,000.00)	\$ (30,000.00)	\$ (30,000.00)
Solid Waste Operations	NCDOR Tire Disposal Tax Dist.	Revenue	\$ (55,031.28)	\$ (62,947.60)	\$ (45,000.00)	\$ (65,000.00)	\$ (65,000.00)
Solid Waste Operations	Citations	Revenue	\$ -	\$ -	\$ -	\$ (500.00)	\$ (500.00)
Solid Waste Operations	Recycling Sales	Revenue	\$ (139,612.50)	\$ (83,818.30)	\$ (100,000.00)	\$ (75,000.00)	\$ (75,000.00)
Solid Waste Operations	Electronics Recycling	Revenue	\$ (2,937.73)	\$ (1,851.82)	\$ -	\$ (1,500.00)	\$ (1,500.00)
Solid Waste Operations	Late Fees	Revenue	\$ 23.82	\$ -	\$ -	\$ -	\$ -
Solid Waste Operations	Permits	Revenue	\$ -	\$ 612.50	\$ -	\$ (1,200.00)	\$ (1,200.00)
Solid Waste Operations	SW Woodruff Scale Sales	Revenue	\$ (2,084,927.94)	\$ (2,389,274.10)	\$ (1,799,741.00)	\$ (2,100,000.00)	\$ (2,100,000.00)
Solid Waste Operations	Solid Waste Box Rentals	Revenue	\$ -	\$ -	\$ (6,000.00)	\$ (2,000.00)	\$ (2,000.00)
Solid Waste Operations	Salaries and Wages	Expense	\$ 501,803.02	\$ 560,755.97	\$ 592,679.00	\$ 655,678.00	\$ 655,678.00
Solid Waste Operations	Part-Time Wages	Expense	\$ 36,477.74	\$ 36,320.47	\$ 15,600.00	\$ 45,000.00	\$ -
Solid Waste Operations	Overtime Wages	Expense	\$ 46,092.21	\$ 34,607.57	\$ 60,000.00	\$ 50,000.00	\$ 40,000.00
Solid Waste Operations	Holiday Wages	Expense	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Solid Waste Operations	Longevity	Expense	\$ 2,133.67	\$ 2,228.43	\$ -	\$ 8,750.00	\$ 8,750.00
Solid Waste Operations	Vacation Pay-Out	Expense	\$ 6,724.68	\$ 1,668.46	\$ -	\$ 1,500.00	\$ -

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Other Funds Budgeted Annually**

Fund 35 - Solid Waste	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Solid Waste Operations	Other Fringe Benefits	Expense	\$ 1,420.34	\$ 918.56	\$ 234.00	\$ 809.00	\$ 809.00
Solid Waste Operations	FICA	Expense	\$ 44,849.37	\$ 47,102.66	\$ 43,843.30	\$ 49,599.00	\$ 49,599.00
Solid Waste Operations	LGERS Retirement	Expense	\$ 64,808.63	\$ 72,968.15	\$ 76,157.80	\$ 90,694.00	\$ 90,694.00
Solid Waste Operations	Health Insurance	Expense	\$ 118,152.10	\$ 141,664.40	\$ 154,000.00	\$ 176,086.00	\$ 176,086.00
Solid Waste Operations	Retiree Ins/457 Cont	Expense	\$ 2,951.14	\$ 4,969.46	\$ 6,000.00	\$ 10,500.00	\$ 10,500.00
Solid Waste Operations	Legal Fees	Expense	\$ 10,338.30	\$ -	\$ -	\$ -	\$ -
Solid Waste Operations	Contract Services	Expense	\$ 66,867.35	\$ 125,352.75	\$ 120,000.00	\$ 135,000.00	\$ 110,000.00
Solid Waste Operations	Engineering Services	Expense	\$ 155,577.22	\$ 114,044.61	\$ 200,000.00	\$ 176,000.00	\$ 176,000.00
Solid Waste Operations	Towing Services	Expense	\$ -	\$ 399.16	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Solid Waste Operations	Equipment Leases & Rentals	Expense	\$ 605.00	\$ -	\$ 41,304.00	\$ -	\$ -
Solid Waste Operations	Office Supplies	Expense	\$ 1,368.06	\$ 1,653.35	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Solid Waste Operations	Janitorial Supplies	Expense	\$ 86.44	\$ 779.01	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00
Solid Waste Operations	Tools	Expense	\$ 2,973.49	\$ 2,028.92	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Solid Waste Operations	Operating Supplies	Expense	\$ 26,028.51	\$ 11,922.24	\$ 18,500.00	\$ 33,500.00	\$ 14,000.00
Solid Waste Operations	Copy Costs	Expense	\$ 1,739.07	\$ 1,643.68	\$ 2,000.00	\$ 2,200.00	\$ 2,000.00
Solid Waste Operations	Educational Material/Prog.	Expense	\$ 1,384.00	\$ 0.11	\$ -	\$ 500.00	\$ 500.00
Solid Waste Operations	Travel & Training	Expense	\$ 2,891.28	\$ 897.87	\$ 2,500.00	\$ 2,500.00	\$ 1,500.00
Solid Waste Operations	Dues & Subscriptions	Expense	\$ 185.00	\$ 435.00	\$ 950.00	\$ 950.00	\$ 950.00
Solid Waste Operations	Uniforms & Personal Equip	Expense	\$ 3,085.56	\$ 11,077.48	\$ 12,294.00	\$ 12,294.00	\$ 12,294.00
Solid Waste Operations	Leachate Disposal Costs	Expense	\$ 206,345.00	\$ 209,972.87	\$ 240,000.00	\$ 240,000.00	\$ 224,689.00
Solid Waste Operations	Electronics Recycling	Expense	\$ 6,319.11	\$ 11,601.52	\$ 23,398.00	\$ 20,000.00	\$ 15,000.00
Solid Waste Operations	Vehicle Fuel	Expense	\$ 127,857.14	\$ 175,265.52	\$ 225,000.00	\$ 225,000.00	\$ 140,000.00
Solid Waste Operations	Vehicle Maintenance	Expense	\$ -	\$ 3,437.35	\$ 530.00	\$ 2,000.00	\$ 1,000.00
Solid Waste Operations	Heavy Equipment Maint.	Expense	\$ 190,220.75	\$ 213,015.99	\$ 227,670.00	\$ 215,000.00	\$ 185,000.00
Solid Waste Operations	Lndfill and Grounds Maint.	Expense	\$ 60,498.26	\$ 105,731.68	\$ 130,000.00	\$ 130,000.00	\$ 110,000.00
Solid Waste Operations	Software Maintenance	Expense	\$ 2,000.00	\$ 3,158.73	\$ 16,841.00	\$ 10,000.00	\$ 10,000.00
Solid Waste Operations	Office FF&E	Expense	\$ 826.29	\$ -	\$ 1,000.00	\$ -	\$ -
Solid Waste Operations	Other Equipment	Expense	\$ 824.52	\$ 3,163.14	\$ -	\$ 5,832.00	\$ 5,832.00
Solid Waste Operations	Permits & Fees	Expense	\$ 8,069.18	\$ 8,209.57	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
Solid Waste Operations	Tonnage Tax Remitted to NC	Expense	\$ 66,095.74	\$ 70,640.88	\$ 62,000.00	\$ 62,000.00	\$ 55,000.00
Solid Waste Operations	Land Improvements	Expense	\$ 15,996.60	\$ -	\$ -	\$ 11,000.00	\$ 5,000.00
Solid Waste Operations	Building Improvements	Expense	\$ 317,744.34	\$ 7,923.62	\$ -	\$ -	\$ -
Solid Waste Operations	Other Equipment (C)	Expense	\$ 13,680.49	\$ 70,822.84	\$ 29,647.00	\$ 29,889.96	\$ 29,889.96
Solid Waste Operations	Heavy Equipment	Expense	\$ 518,560.08	\$ 431,420.91	\$ 208,545.00	\$ 1,851,069.00	\$ 888,430.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Other Funds Budgeted Annually**

Fund 35 - Solid Waste	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Solid Waste Operations	Road Construction and Repair	Expense	\$ 49,035.73	\$ 63,050.31	\$ 74,500.00	\$ 74,500.00	\$ 74,500.00
Solid Waste Operations	Road/Lot Cnstrctn and Rpr	Expense	\$ -	\$ -	\$ 117,079.00	\$ -	\$ -
Solid Waste Operations	Landfill Cell Construction	Expense	\$ -	\$ 210,031.03	\$ 617,362.00	\$ -	\$ -
Solid Waste Operations	Operating Leases (>1 yr.)	Expense	\$ 77,563.84	\$ (7,055.82)	\$ -	\$ -	\$ 27,536.00
Solid Waste Operations	Lease Exp. - SW Excavator 21	Expense	\$ (40,249.84)	\$ 35,021.46	\$ -	\$ -	\$ -
Solid Waste Operations	Lease Int. - SWF Excavator 21	Expense	\$ 4,917.00	\$ 2,666.90	\$ -	\$ -	\$ -
Solid Waste Collections	SW Sticker Sales	Revenue	\$ (651,640.50)	\$ (613,118.00)	\$ (650,000.00)	\$ (650,000.00)	\$ (650,000.00)
Solid Waste Collections	Bulk Item Disposal	Revenue	\$ (8,150.00)	\$ (5,885.00)	\$ (8,000.00)	\$ (8,000.00)	\$ (8,000.00)
Solid Waste Collections	TV Disposals	Revenue	\$ (5,550.00)	\$ (6,315.00)	\$ (6,000.00)	\$ (6,000.00)	\$ (10,000.00)
Solid Waste Collections	Salaries and Wages	Expense	\$ 232,411.84	\$ 216,886.45	\$ 256,153.00	\$ 244,295.00	\$ 244,295.00
Solid Waste Collections	Part-Time Wages	Expense	\$ 0.01	\$ -	\$ 12,000.00	\$ 46,800.00	\$ -
Solid Waste Collections	Overtime Wages	Expense	\$ 60,991.20	\$ 72,642.58	\$ 29,000.00	\$ 29,000.00	\$ 25,000.00
Solid Waste Collections	Holiday Wages	Expense	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 500.00
Solid Waste Collections	Longevity	Expense	\$ 2,695.18	\$ 2,796.27	\$ -	\$ 3,750.00	\$ 3,750.00
Solid Waste Collections	Vacation Pay-Out	Expense	\$ 622.80	\$ 2,611.56	\$ -	\$ -	\$ -
Solid Waste Collections	Other Fringe Benefits	Expense	\$ 129.17	\$ 123.97	\$ 105.00	\$ 124.00	\$ 124.00
Solid Waste Collections	FICA	Expense	\$ 22,906.26	\$ 22,339.64	\$ 18,950.88	\$ 18,918.00	\$ 18,918.00
Solid Waste Collections	LGERS Retirement	Expense	\$ 16,460.59	\$ 35,896.13	\$ 32,915.47	\$ 33,858.00	\$ 33,858.00
Solid Waste Collections	Health Insurance	Expense	\$ 77,871.46	\$ 91,589.96	\$ 107,800.00	\$ 74,239.00	\$ 74,239.00
Solid Waste Collections	Retiree Ins/457 Cont	Expense	\$ 4,577.40	\$ 4,721.75	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Solid Waste Collections	Postage	Expense	\$ 462.20	\$ 658.39	\$ 800.00	\$ 800.00	\$ 800.00
Solid Waste Collections	Operating Supplies	Expense	\$ 3,538.49	\$ 10,073.92	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
Solid Waste Collections	Advertising	Expense	\$ 85.55	\$ 268.95	\$ 1,200.00	\$ 1,200.00	\$ 500.00
Solid Waste Collections	Travel and Training	Expense	\$ -	\$ 13.95	\$ -	\$ -	\$ -
Solid Waste Collections	Uniforms & Personal Equip.	Expense	\$ 8,811.29	\$ 1,599.30	\$ 3,450.00	\$ 3,450.00	\$ -
Solid Waste Collections	Tire Recycling	Expense	\$ 49,817.58	\$ 50,722.94	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
Solid Waste Collections	Lndfill and Grounds Maint.	Expense	\$ 10,193.17	\$ 2,376.37	\$ 10,000.00	\$ 10,000.00	\$ 5,000.00
Solid Waste Collections	Other Equipment	Expense	\$ 3,898.72	\$ 890.68	\$ -	\$ -	\$ -
Solid Waste Collections	Special Projects	Expense	\$ 4,309.95	\$ 9,932.53	\$ 12,300.00	\$ 13,900.00	\$ 13,900.00
Solid Waste Collections	Land Improvements	Expense	\$ 24,256.00	\$ 15,697.00	\$ 66,641.00	\$ -	\$ -
Solid Waste Collections	Other Equipment (C)	Expense	\$ 1,345.00	\$ 1,610.59	\$ 58,389.00	\$ 30,000.00	\$ 30,000.00
Solid Waste Other Income	Interest on Investments	Revenue	\$ (9,515.05)	\$ (95,203.16)	\$ (70,000.00)	\$ -	\$ -
Solid Waste Other Income	Lease Proceeds	Revenue	\$ 298,611.00	\$ -	\$ -	\$ -	\$ -
Solid Waste Other Income	Transfer from General Fund	Revenue	\$ (1,137,075.00)	\$ (1,162,672.00)	\$ (1,185,925.00)	\$ (1,185,925.00)	\$ (1,185,925.00)

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Other Funds Budgeted Annually**

Fund 35 - Solid Waste	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Solid Waste Other Income	Net Position Appropriated	Revenue	\$ -	\$ -	\$ (48,185.00)	\$ (8,185.00)	\$ (8,185.00)
Solid Waste Other Income	Capital Carryforwards	Revenue	\$ -	\$ -	\$ (657,716.00)	\$ -	\$ -
Solid Waste Other Income	Indirect Costs/Admin.	Expense	\$ -	\$ 215,689.00	\$ 215,689.00	\$ 220,929.00	\$ 215,689.00
Solid Waste Other Income	Banking Fees & Services	Expense	\$ 658.69	\$ 9,091.40	\$ -	\$ -	\$ -
Solid Waste Other Income	Capital Outlay Contra	Expense	\$ (947,934.00)	\$ -	\$ -	\$ -	\$ -
Solid Waste Other Income	Dep. Exp. - Vehicle	Expense	\$ 167,312.00	\$ -	\$ -	\$ -	\$ -
Solid Waste Other Income	Dep. Exp. - Landfill	Expense	\$ 126,407.00	\$ -	\$ -	\$ -	\$ -
Solid Waste Other Income	Dep. Exp. - Bldg	Expense	\$ 23,313.00	\$ -	\$ -	\$ -	\$ -
Solid Waste Other Income	Dep. Exp. - FF&E	Expense	\$ 82,018.00	\$ -	\$ -	\$ -	\$ -
Solid Waste Other Income	Dep. Exp. - Land Improvements	Expense	\$ 28,701.00	\$ -	\$ -	\$ -	\$ -
Solid Waste Other Income	Long Term Lease	Expense	\$ (298,611.00)	\$ -	\$ -	\$ -	\$ -
Solid Waste Other Income	Investment Adj. and Expense	Expense	\$ 229,346.53	\$ 23,429.28	\$ -	\$ -	\$ -
Solid Waste Other Income	Amortization Expense GASB 87	Expense	\$ 141,268.00	\$ -	\$ -	\$ -	\$ -
Solid Waste Other Income	Transfer to Lfill Closure	Expense	\$ 479,532.00	\$ 581,558.00	\$ 360,040.00	\$ 250,000.00	\$ 250,000.00
Solid Waste Other Income	Transfer to General Fund	Expense	\$ 137,335.00	\$ -	\$ -	\$ -	\$ -

Total Solid Waste Revenue	\$ 4,137,310.00
Total Solid Waste Expense	\$ 4,137,310.00

Fund 60 - Self-Insured Health Plan	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Self-Insured Health Plan	Interest on Investments	Revenue	\$ (11,984.41)	\$ (132,056.14)	\$ (185,000.00)	\$ (174,710.00)	\$ (174,710.00)
Self-Insured Health Plan	Appropriation from Brevard	Revenue	\$ -	\$ -	\$ -	\$ (44,625.00)	\$ (44,625.00)
Self-Insured Health Plan	Misc. Plan Credits	Revenue	\$ -	\$ -	\$ (150,000.00)	\$ (45,917.00)	\$ (45,917.00)
Self-Insured Health Plan	COBRA Credit	Revenue	\$ (8,138.25)	\$ (10,410.44)	\$ -	\$ -	\$ -
Self-Insured Health Plan	Life Insurance Contrib.	Revenue	\$ -	\$ (147,668.97)	\$ (184,400.00)	\$ (184,400.00)	\$ (184,400.00)
Self-Insured Health Plan	FSA/HSA Contributions	Revenue	\$ -	\$ (108,259.59)	\$ (144,000.00)	\$ (130,000.00)	\$ (130,000.00)
Self-Insured Health Plan	Health Plan Contributions	Revenue	\$ (4,830,416.91)	\$ (5,198,261.38)	\$ (6,278,407.00)	\$ (6,238,664.00)	\$ (6,238,664.00)
Self-Insured Health Plan	Retiree Insurance Premiums	Revenue	\$ (43,930.76)	\$ (34,565.78)	\$ (55,000.00)	\$ (55,000.00)	\$ (55,000.00)
Self-Insured Health Plan	Transfer from General Fund	Revenue	\$ (4,140,303.04)	\$ -	\$ -	\$ -	\$ (80,000.00)
Self-Insured Health Plan	Admin. and Stop Lost Costs	Expense	\$ 1,138,482.59	\$ 1,402,337.28	\$ 1,630,332.00	\$ 1,672,336.00	\$ 1,672,336.00
Self-Insured Health Plan	IRS Fees & Fines	Expense	\$ 1,858.14	\$ -	\$ 1,825.00	\$ 1,962.00	\$ 1,962.00
Self-Insured Health Plan	Retire Admin/Stop Cost	Expense	\$ 45,222.59	\$ 134,777.81	\$ -	\$ -	\$ -
Self-Insured Health Plan	Lab Fees - Wellness Clinic	Expense	\$ 178,892.20	\$ 169,420.30	\$ 245,520.00	\$ 178,500.00	\$ 258,500.00

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
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Fund 60 - Self-Insured Health Plan		Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Self-Insured Health Plan	Claims Cost	Expense	\$ 3,200,577.64	\$ 4,294,647.43	\$ 4,792,730.00	\$ 4,708,118.00	\$ 4,708,118.00	
Self-Insured Health Plan	CY - Retiree Claims	Expense	\$ 458,673.04	\$ 232,248.06	\$ -	\$ -	\$ -	
Self-Insured Health Plan	Eye Care Expense	Expense	\$ -	\$ 10,236.32	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00	
Self-Insured Health Plan	Life Insurance Expense	Expense	\$ -	\$ 133,320.14	\$ 168,000.00	\$ 168,000.00	\$ 168,000.00	
Self-Insured Health Plan	FSA/HSA Expenses	Expense	\$ -	\$ 56,618.84	\$ 144,000.00	\$ 130,000.00	\$ 130,000.00	

Total SIHP Revenue	\$ 6,953,316.00
Total SIHP Expense	\$ 6,953,316.00

Fund 90 - Tourism Development Authority		Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Tourism Development	Occupancy Tax Distributions	Revenue	\$ -	\$ (2,189,740.60)	\$ (2,100,000.00)	\$ (237,086.00)	\$ (1,961,790.00)	
Tourism Development	Tax Penalty Distributions	Revenue	\$ -	\$ (53.58)	\$ (1,000.00)	\$ -	\$ (1,000.00)	
Tourism Development	Map Sales	Revenue	\$ -	\$ (486.90)	\$ (500.00)	\$ -	\$ (500.00)	
Tourism Development	Retail Sales	Revenue		\$ -	\$ -	\$ (4,933,766.00)	\$ (3,000.00)	
Tourism Development	Advertising Sales	Revenue	\$ -	\$ (33,260.00)	\$ (40,000.00)	\$ -	\$ (40,000.00)	
Tourism Development	Interest on Investments	Revenue	\$ -	\$ (76,435.04)	\$ (40,000.00)	\$ -	\$ (40,000.00)	
Tourism Development	Fund Balance Appropriated	Revenue	\$ -	\$ -	\$ (449,528.00)	\$ -	\$ (316,530.00)	
Tourism Development	Salaries	Expense	\$ -	\$ 135,371.74	\$ 149,783.22	\$ 164,207.00	\$ 170,044.00	
Tourism Development	Part-time Wages	Expense	\$ -	\$ 927.00	\$ -	\$ -	\$ 22,000.00	
Tourism Development	Overtime Wages	Expense	\$ -	\$ 280.71	\$ -	\$ -	\$ -	
Tourism Development	Other Fringe Benefits	Expense	\$ -	\$ 422.92	\$ 700.00	\$ 417.00	\$ 1,750.00	
Tourism Development	FICA	Expense	\$ -	\$ 10,465.12	\$ 11,444.93	\$ 12,549.00	\$ 13,381.00	
Tourism Development	LGERS Retirement	Expense	\$ -	\$ 16,521.61	\$ 19,247.18	\$ 22,414.00	\$ 23,907.00	
Tourism Development	Health Insurance	Expense	\$ -	\$ 21,963.50	\$ 46,200.00	\$ 37,499.00	\$ 38,838.00	
Tourism Development	County Admin. Fee	Expense	\$ -	\$ 152,099.72	\$ 97,503.00	\$ -	\$ 127,121.00	
Tourism Development	Auditing Fees	Expense	\$ -	\$ 6,000.00	\$ 7,000.00	\$ -	\$ 7,000.00	
Tourism Development	Chamber Contract Services	Expense	\$ -	\$ 60,666.71	\$ 56,000.00	\$ -	\$ 58,800.00	
Tourism Development	Web Services	Expense	\$ -	\$ 2,235.00	\$ -	\$ -	\$ -	
Tourism Development	Postage	Expense	\$ -	\$ 11,511.31	\$ 16,000.00	\$ -	\$ 11,000.00	
Tourism Development	Supplies	Expense	\$ -	\$ 8,533.76	\$ 10,000.00	\$ -	\$ 8,000.00	
Tourism Development	Marketing	Expense	\$ -	\$ 1,333,964.00	\$ 1,450,000.00	\$ -	\$ 1,165,000.00	

**Transylvania County Fiscal Year 2024-2025 Recommended Budget:
Other Funds Budgeted Annually**

Fund 90 - Tourism Development Authority	Account Description	Type	FY22 Actual	FY23 Actual	FY24 Revised	FY25 Requested	FY25 Recommended
Tourism Development	Travel & Training	Expense	\$ -	\$ 120.78	\$ 2,500.00	\$ -	\$ 2,250.00
Tourism Development	Dues & Subscriptions	Expense	\$ -	\$ 1,613.32	\$ 1,500.00	\$ -	\$ 2,000.00
Tourism Development	Utility Expenditures	Expense	\$ -	\$ 6,479.12	\$ 12,000.00	\$ -	\$ 15,000.00
Tourism Development	Telephone Equipment/Fees	Expense	\$ -	\$ 897.50	\$ 1,000.00	\$ -	\$ 750.00
Tourism Development	Office FF&E	Expense	\$ -	\$ 7,284.03	\$ -	\$ -	\$ -
Tourism Development	TDA Admin Expense	Expense	\$ -	\$ 2,120.48	\$ 8,000.00	\$ -	\$ 6,500.00
Tourism Development	Transylvania Always	Expense	\$ -	\$ 252,150.32	\$ 225,000.00	\$ -	\$ 175,000.00
Tourism Development	Promotional Items	Expense	\$ -	\$ 6,511.77	\$ 7,500.00	\$ -	\$ 7,500.00
Tourism Development	Grants - Tourism Programs	Expense	\$ -	\$ 45,700.00	\$ 65,000.00	\$ -	\$ 65,000.00
Tourism Development	Destination Infrstrctre	Expense	\$ -	\$ 232,400.00	\$ 150,000.00	\$ -	\$ 100,000.00
Tourism Development	Appr to Brevard Ecusta Trail	Expense	\$ -	\$ -	\$ 250,000.00	\$ -	\$ 250,000.00
Tourism Development	Lease Exp. - Visitor's Center	Expense	\$ -	\$ 45,703.66	\$ 44,650.00	\$ -	\$ 91,979.00

Total TDA Revenue	\$ 2,362,797.00
Total TDA Expense	\$ 2,362,797.00