

Fiscal Year  
2013-2014

# Watauga County Adopted Budget



**Board of Commissioners**

**Nathan A. Miller, Chairman**

**David Blust, Vice-Chairman**

**Billy Kennedy**

**John Welch**

**Perry Yates**

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2013/14**

**BE IT ORDAINED** by the Board of Commissioners of Watauga County, North Carolina, meeting in regular session this 4th day of June, 2013, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

<u>SEC. I</u>	<u>GENERAL FUND</u>	
<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
<u>Taxes, Ad Valorem</u>	Taxes, FY 2013/14	\$26,898,386
	Taxes, Prior Years	\$500,000
	Tax Advertising & Interest	\$130,000
<u>Taxes, Other</u>	1% Local Option Sales Tax - 39	\$4,900,041
	1/2% Local Option Sales Tax - 40	\$2,087,905
	1/2% Local Option Sales Tax - 42	\$2,507,489
	Real Prop. Transfer Tax (Excise Stamps)	\$300,000
	ABC Bottle Tax	\$19,000
	Cable TV Franchise Tax	\$325,000
	Gross Receipts Tax - Vehicles	\$30,000
	Gross Receipts Tax - Heavy Equip.	\$4,000
<u>Intergovernmental Revenues</u>	Payments in Lieu of Taxes	\$20,000
	Court Facilities Fees	\$135,000
<u>Permits and Fees</u>	Gun Permits	\$5,000
	Serving Civil Summons	\$60,000
	Jail & Officers' Fees	\$20,000
	Drug Fees Awarded By Court	\$2,000
	Gun Storage Fee-Domestic Violence	\$1,000
	Inspection Fees	\$200,000
	Register of Deeds Fees	\$280,000
	Register of Deeds Fees-Supplemental 10% Fee	\$34,000
	Fire Inspection Fees	\$4,000
	Occupancy Tax Collections Fee	\$18,800
	Concealed Weapons Permits	\$27,000
	Concealed Weapons Fingerprints	\$3,000
<u>Investment Earnings</u>	Interest Earned on Investments	\$60,000
<u>Restricted Intergovernmental</u>	Emergency Management Grant	\$30,000
	Bulletproof Vests Grant	\$3,000
	Veterans Service Grant	\$1,400
	Soil & Water Conservation Grant	\$3,600
	Soil Technician Cost Share Program	\$22,000
	Juvenile Crime Prevention Council Grant	\$111,170
	Project on Aging	
	-In Home Services	\$12,430
	-Home & Community Care Block Grant	\$250,000
	-Medicaid Reimbursement & Fees	\$80,000
	-Donations	\$18,000
	-USDA	\$24,000
	-Self Supporting Classes	\$10,000
	National Forest Service-Schools	\$575

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2013/14**

Functional Revenues

Recreation Program Revenues	
Facility Rentals	\$7,000
Aquatics	\$65,000
Athletics	\$130,000
Special Populations	\$48,000
Special Programs	\$43,000
Senior Games	\$6,000
Donations	\$1,000
Sales & Services	
TDA Financial Services	\$12,000
Blowing Rock Communications Fee	\$167,655
Sales of Tax Maps	\$750
Town Tax Collection Fees	\$98,350
NC DMV Fees	\$90,000
Passport Fees/Photos	\$10,000
Reimbursement for Prisoners	\$6,000
Tag Office Notary Fees	\$25,000
Data Processing	\$200
Sale of Fixed Assets	\$25,000
Election Revenues	\$30,000
Medical Fees-Inmates	\$4,000
Miscellaneous Revenues	
Other Miscellaneous Revenues	\$70,000
Rents	\$175,000
Inmate Phone Commission	\$22,000
Sales Tax Hold Harmless -Medicaid Relief	\$756,414
911 Implementation/Addressing Fee	\$59,525
Sales Tax Agreements with Towns	\$1,300,000
Medical Director	\$12,000
Appropriations of Fund Balance	
Register of Deeds Enhancement Fund	\$17,903

**TOTAL REVENUES-  
GENERAL FUND      \$42,319,592**

*B. Expenditures Authorized*

General Government

Governing Body	\$62,082
Administration	\$326,305
Finance	\$363,777
Tax Administration	\$1,162,583
Tax Revaluation	\$139,515
License Plate Agency	\$155,351
Legal Services	\$50,000
Court Facilities	\$2,400
Elections	\$312,765
Register of Deeds	\$469,190
General Administration	\$1,198,208
Information Technology	\$769,800
<b>Total</b>	<b>\$5,011,976</b>

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2013/14**

<u>General Services</u>	Maintenance	\$1,161,955
	Public Buildings	
	-Courthouse	\$124,763
	-East Annex - Rock Building	\$30,481
	-Administration	\$27,861
	-EMS	\$5,500
	-Hannah	\$7,345
	-NRSA Houses	\$1,500
	- Health Department	\$65,762
	-Appalcart	\$6,600
	-Library	\$54,075
	-Old CCC&TI	\$1,735
	-Western Watauga Community Center	\$35,339
	-Parking Lots	\$1,700
	-West Annex	\$48,675
	-Human Services Center	\$109,418
	-Appalachian Enterprise Center	\$17,775
	-Law Enforcement Center	\$203,311
	-Recreation Administration Offices	\$2,000
	-Aquatics Center	\$145,650
	-Optimist/Maintenance Facility	\$31,995
	-Fields/Parks	\$63,660
	-Old Cove Creek School/Gym	\$33,285
	-Brookshire Road Park	\$25,500
	-Anne Marie Drive Fields	\$21,900
	-Brookshire Soccer Complex	\$14,225
	<b>Total</b>	<b>\$2,242,010</b>
<u>Public Safety</u>	Sheriff	\$3,349,493
	Jail	\$2,018,415
	Emergency Services	\$731,390
	Emergency Management/Fire Protection	\$1,281,013
	Planning & Inspections	\$593,800
	Medical Examiner	\$25,000
	Ambulance	\$1,166,165
	Animal Care & Control	\$123,645
	Forestry	\$43,798
	<b>Total</b>	<b>\$9,332,719</b>
<u>Economic &amp; Physical Development</u>	Appalcart	\$67,495
	Economic Development Commission	\$58,200
	Cooperative Extension Service	\$254,055
	Soil Conservation	\$111,290
	Special Appropriations	\$393,713
	<b>Total</b>	<b>\$884,753</b>
<u>Human Services</u>	Public Health	\$568,183
	Mental Health	\$171,194
	Project on Aging	\$1,184,657
	Veteran's Service	\$101,625
	<b>Total</b>	<b>\$2,025,659</b>
<u>Education</u>	Watauga County Board of Education - Current Expense	\$12,195,409
	Caldwell Community College & Technical Institute - Watauga Division - Current Expense	\$835,009
	<b>Total</b>	<b>\$13,030,418</b>

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2013/14**

<u>Cultural and Recreational</u>	Library	\$509,850	
	Recreation	\$925,190	
	<b>Total</b>		<b>\$1,435,040</b>
<u>Transfers to Other Funds</u>	Transfer to Public Assistance Fund	\$1,796,827	
	Transfer to Capital Projects Fund	\$358,229	
	Transfer to Debt Service Fund	\$6,201,962	
	<b>Total</b>		<b>\$8,357,018</b>
	<b>Total Expenditures- General Fund</b>		<b><u>\$42,319,592</u></b>

**SEC. II**

**PUBLIC ASSISTANCE FUND**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Federal & State Grants	\$3,464,611
Misc. Revenue	\$24,180
Transfers from General Fund	\$1,796,827
Interest Earned on Investments	\$250
<b>Total Revenues- Public Assistance Fund</b>	<b><u>\$5,285,868</u></b>

*B. Expenditures Authorized:*

Administration	\$2,824,731
Child Support Enforcement Programs	\$172,591
	\$2,288,546
<b>Total Expenditures- Public Assistance Fund</b>	<b><u>\$5,285,868</u></b>

**SEC. III**

**CAPITAL PROJECT FUND**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Transfer from General Fund	\$358,229
Appropriation of Fund Bal-School Debt Service	\$1,500,000
<b>Total Revenues- Capital Project Fund</b>	<b><u>\$1,858,229</u></b>

*B. Expenditures Authorized:*

Transfer to Debt Service Fund	\$1,500,000
Watauga County Schools CIP	\$340,400
County CIP	\$17,829
<b>Total Expenditures- Capital Project Fund</b>	<b><u>\$1,858,229</u></b>

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2013/14**

**SEC. IV**

**FEDERAL SUBSTANCE ABUSE TAX FUND**

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Equitable Sharing Funds	\$7,000
	Appropriation of Fund Balance	\$48,000
	<b>Total Revenues- Federal Substance Abuse Tax Fund</b>	<b><u>\$55,000</u></b>
 <i>B. Expenditures Authorized:</i>	Capital Outlay	\$55,000
	<b>Total Expenditures- Federal Substance Abuse Tax Fund</b>	<b><u>\$55,000</u></b>

**SEC. V**

**STATE SUBSTANCE ABUSE TAX FUND**

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Controlled Substance Tax	\$20,000
	Appropriation of Fund Balance	\$27,700
	<b>Total Revenues- State Substance Abuse Tax Fund</b>	<b><u>\$47,700</u></b>
 <i>B. Expenditures Authorized:</i>	Operations	\$23,700
	Capital Outlay	\$24,000
	<b>Total Expenditures- State Substance Abuse Tax Fund</b>	<b><u>\$47,700</u></b>

**SEC. VI**

**EMERGENCY TELEPHONE SURCHARGE FUND**

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Emergency Telephone Surcharge	\$327,662
	<b>Total Revenues- Emergency Telephone Surcharge Fund</b>	<b><u>\$327,662</u></b>
 <i>B. Expenditures Authorized:</i>	Implemental Functions	\$69,998
	Software	\$34,015
	Employee Training	\$6,560
	Telephone	\$130,300
	Hardware	\$86,789
	<b>Total Expenditures- Emergency Telephone Surcharge Fund</b>	<b><u>\$327,662</u></b>

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2013/14**

**SEC. VII**

**RURAL FIRE SERVICE DISTRICT FUND**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Interest on Delinquent Taxes	\$3,850
Prior Years-Boone Rural	\$20,000
Prior Years-Foscoe Rural	\$1,250
Prior Years-Shawneehaw Rural	\$90
Prior Years-Beech Mtn Rural	\$15
Ad Valorem Taxes 2013/14 - Boone Rural	\$736,750
Ad Valorem Taxes 2013/14 - Foscoe Rural	\$69,792
Ad Valorem Taxes 2013/14 - Shawneehaw Rural	\$5,285
Ad Valorem Taxes 2013/14 - Cove Creek Rural	\$311
Ad Valorem Taxes 2013/14 - Beech Mtn Rural	\$2,090

**Total Revenues-  
Rural Fire Serv. Dist. Fund** **\$839,433**

*B. Expenditures Authorized:*

Boone Rural Fire Service District	\$760,250
Foscoe Rural Fire Service District	\$71,342
Shawneehaw Rural Fire Service District	\$5,420
Cove Creek Rural Fire Service District	\$311
Beech Mtn Rural Fire Service District	\$2,110

**Total Expenditures-  
Rural Fire Serv. Dist. Fund** **\$839,433**

**SEC. VIII**

**FIRE TAX DISTRICTS FUND**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Interest on Delinquent Taxes	\$10,520
Prior Year Taxes - Foscoe	\$7,600
Ad Valorem Taxes 2013/14 Foscoe	\$455,776
Prior Year Taxes - Beaver Dam	\$2,100
Ad Valorem Taxes 2013/14 Beaver Dam	\$110,461
Prior Year Taxes-Stewart Simmons	\$6,000
Ad Valorem Taxes 2013/14 Stewart Simmons	\$136,840
Prior Year Taxes - Zionville	\$2,200
Ad Valorem Taxes 2013/14 Zionville	\$108,439
Prior Year Taxes - Cove Creek	\$5,000
Ad Valorem Taxes 2013/14 Cove Creek	\$226,000
Prior Year Taxes - Shawneehaw	\$3,000
Ad Valorem Taxes 2013/14 Shawneehaw	\$90,887
Prior Year Taxes - Meat Camp	\$3,200
Ad Valorem Taxes 2013/14 Meat Camp	\$198,429
Prior Year Taxes - Deep Gap	\$4,500
Ad Valorem Taxes 2013/14 Deep Gap	\$180,388
Prior Year Taxes - Todd	\$800
Ad Valorem Taxes 2013/14 Todd	\$62,368
Prior Year Taxes - Blowing Rock	\$7,800
Ad Valorem Taxes 2013/14 Blowing Rock	\$459,617
Prior Year Taxes - Meat Camp/Creston	\$250
Ad Valorem Taxes 2013/14 Meat Camp/Creston	\$5,425

**Total Revenues-  
Fire Districts Fund** **\$2,087,600**

*B. Expenditures Authorized:*

Foscoe Fire District	\$465,376
Beaver Dam Fire District	\$113,291
Stewart Simmons Fire District	\$143,940
Zionville Fire District	\$111,489
Cove Creek	\$232,300
Shawneehaw Fire District	\$94,397
Meat Camp Fire District	\$202,529
Deep Gap Fire District	\$185,888
Todd Fire District	\$63,423
Blowing Rock Fire District	\$469,217
Meat Camp/Creston Fire District	\$5,750

**Total Expenditures-  
Fire Districts Fund** **\$2,087,600**

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2013/14**

**SEC. IX**

**Watauga District U TDA**

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Occupancy Tax	\$880,000
	<b>Total Revenues- Watauga District U TDA</b>	<b><u>\$880,000</u></b>
<i>B. Expenditures Authorized:</i>		
	Tax Collection Fees	\$18,800
	Watauga District U TDA	\$861,200
	<b>Total Expenditures- Watauga District U TDA</b>	<b><u>\$880,000</u></b>

**SEC. X**

**DEBT SERVICE**

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Federal Interest Credit on QSCB Loan	\$47,828
	Transfer from General Fund	\$4,963,548
	Transfer from General Fund - Sales Tax - Schools	\$1,238,414
	Transfer from Capital Projects Fund	\$1,500,000
	Transfer from Solidwaste Fund	\$54,381
	<b>Total Revenues- Debt Service Fund</b>	<b><u>\$7,804,171</u></b>
<i>B. Expenditures Authorized:</i>		
	Debt Service-Education	\$7,074,773
	Debt Service-Other	\$729,398
	<b>Total Expenditures- Debt Service Fund</b>	<b><u>\$7,804,171</u></b>

**SEC. XI**

**SOLID WASTE ENTERPRISE FUND**

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Landfill/Greenbox User Fee Interest & Advertising	\$14,000
	Landfill Tipping Fees	\$1,200,000
	Landfill User Fees	\$1,830,000
	Green Box User Fees	\$500,000
	Tire Disposal Tax	\$50,000
	Solid Waste Disposal Tax	\$23,000
	White Goods	\$14,000
	Dumpster Pickup	\$16,843
	Interest Earnings	\$5,000
	Miscellaneous Revenues	\$14,000
	Rents	\$1,200
	Sale of Recycled Scrap	\$350,000
	Sale of Fixed Assets	\$25,000
	Fund Balance Appropriated	\$250,686
	<b>Total Revenues- Solid Waste Enterprise Fund</b>	<b><u>\$4,293,729</u></b>
<i>B. Expenditures Authorized:</i>		
	Sanitation Department	\$4,145,650
	Recycling	\$93,698
	Transfer to Debt Service Fund	\$54,381
	<b>Total Expenditures- Solid Waste Enterprise Fund</b>	<b><u>\$4,293,729</u></b>

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2013/14**

**SEC. XII**

**FOSCOE FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Foscoe Fire District for this fiscal year 2013/14. This rate is based on a total base valuation of \$928,167,000 and an established 98.21% collection rate, which does not exceed the collection rate experienced during the 2011/12 fiscal year.

**SEC. XIII**

**DEEP GAP FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Deep Gap Fire District for this fiscal year 2013/14. This rate is based on a total base valuation of \$373,900,000 and a 96.49% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**SEC. XIV**

**BOONE RURAL FIRE SERVICE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Boone Rural Fire Service District for this fiscal year 2013/14. This rate is based on a total base valuation of \$1,503,418,151 and a 98.01% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**SEC. XV**

**FOSCOE RURAL FIRE SERVICE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Foscoe Rural Fire Service District for this fiscal year 2013/14. This rate is based on total base valuation of \$141,753,000 and a 98.47% collection rate which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**SEC. XVI**

**COVE CREEK RURAL FIRE SERVICE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Cove Creek Rural Fire Service District for this fiscal year 2013/14. This rate is based on a total base valuation of \$622,700 and a 100% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**SEC. XVII**

**SHAWNEEHAW RURAL FIRE SERVICE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Shawneehaw Rural Fire Service District for this fiscal year 2013/14. This rate is based on a total base valuation of \$10,852,000 and a 97.41% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**SEC. XVIII**

**BEECH MTN. RURAL FIRE SERVICE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Beech Mountain Rural Fire Service District for this fiscal year 2013/14. This rate is based on a total base valuation of \$4,182,700 and a 99.92% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**SEC. XIX**

**TODD FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.07 per \$100 at full valuation is hereby established as the official tax rate for the Todd Fire District for this fiscal year 2013/14. This rate is based on a total base valuation of \$90,888,000 and a 98.03% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**SEC. XX**

**BEAVER DAM FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Beaver Dam Fire District for this fiscal year 2013/14. This rate is based on a total base valuation of \$227,029,020 and a 97.31% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**SEC. XXI**

**BLOWING ROCK RURAL FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Blowing Rock Rural Fire District for this fiscal year 2013/14. This rate is based on a total base valuation of \$943,869,858 and a 97.39% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**SEC. XXII**

**SHAWNEEHAW FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Shawneehaw Fire District for this fiscal year 2013/14. This rate is based on a total base valuation of \$187,958,840 and a 96.71% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2013/14**

**SEC. XXIII**

**ZIONVILLE FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Zionville Fire District for this fiscal year 2013/14. This rate is based on a total base valuation of \$222,874,310 and a 97.31% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**SEC. XXIV**

**COVE CREEK FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Cove Creek Fire District for this fiscal year 2013/14. This rate is based on a total base valuation of \$465,353,537 and a 97.13% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**SEC. XXV**

**MEAT CAMP/CRESTON FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Meat Camp Fire District for this fiscal year 2013/14. This rate is based on a total base valuation of \$412,705,178 and a 96.16% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Meat Camp Fire District serviced by Creston Fire Department for this fiscal year 2013/14. This rate is based on a total base valuation of \$11,282,890 and a 96.16% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**SEC. XXVI**

**STEWART SIMMONS FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Stewart Simmons Fire District for this fiscal year 2013/14. This rate is based on a total base valuation of \$287,932,400 and a 95.05% collection rate, which does not exceed the collection rate experienced in the 2011/12 fiscal year.

**SEC. XXVII**

**COUNTY TAX RATE ESTABLISHED**

An ad valorem tax rate of \$0.313 per \$100 at full valuation is hereby established as the official tax rate for Watauga County for this fiscal year 2013/14. This rate is based on a total base valuation of \$8,859,519,000 and an estimated 97.00% collection rate, which does not exceed the collection rate experienced during the 2011/12 fiscal year.

**SEC. XXVIII**

**SOLID WASTE FEES ESTABLISHED**

Commercial & Other Non-Residential Tipping Fees - \$49 per ton (includes scrap metal & demolitions)  
Waste amounts less than one ton will be charged a prorated fee of \$49 per ton  
Residential Landfill Fee (per residence County-wide) - \$62 per year  
Green Box Fee (per residence, non-municipal only) - \$25 per year  
Brush/Stump tipping fee - \$42.00 ton  
Small animal carcass disposal fee - \$5.00  
Large animal carcass disposal fee - \$25.00  
Tire trailer rental - \$75.00 per trailer drop

**SEC. XXIX**

**PLANNING, INSPECTIONS FEES ESTABLISHED**

<b>Building Permit</b>	\$ .30/ square foot heated space
	\$ .15/ square foot unheated space
<b>Mobile Home</b>	\$75.00 single wide/\$100 double wide
<b>Modular Home</b>	\$300.00 + \$ .15/square foot for basement
<b>Sign Permit</b>	\$50/on premise/\$100.00 for billboard
<b>Electrical/Alteration</b>	\$75.00
<b>Trip Fee</b>	\$75.00
<b>Misc. Inspection</b>	\$50.00
<b>Penalty for building without a permit</b>	Double building permit fees. May be subject to additional trip fees if necessary
<b>Grading permit</b>	\$150.00 per acre or part thereof
<b>Floodplain Devel.</b>	\$150.00
<b>Zoning/Watershed/HILUO</b>	\$40.00/permit/\$100.00 site plan
	\$300.00 appeals, conditional use permits, variances \$400.00 amendments
<b>Subdivision Plat Fees/</b>	\$30.00 per lot or bldg. for all subdivision plats of
<b>Manf. Home Park Fees</b>	two lots or more
<b>Road Name Change</b>	\$500.00
<b>Wireless Comm. Tower Site</b>	\$750.00
<b>Sexually Oriented Business</b>	\$1,000.00
<b>Admn. Fees for Refunds</b>	\$30.00+ \$75.00 per inspection done

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2013/14**

**SEC. XXX**

**FIRE CODE FEES AND PENALTIES ESTABLISHED**

<b>Special User Permits for Specific Times:</b>	
Fireworks-Public Display	\$25
Tents & Air Structures ( 30 day maximum)	\$25
Temporary kiosks or Merchandising Displays	\$25
Insecticide fogging or fumigation	\$25
<b>Explosive Materials:</b>	
<b>Blasting Permits:</b>	
Annually (1 Year)	\$100
48 Hours	\$40
<b>Special Assembly:</b>	
Gun show, craft show, etc	\$25
<b>Bowling Pin &amp; Alley:</b>	
Resurfacing & Refinishing	\$25
<b>Any other Special Function:</b> Requiring Fire Prevention	
Bureau inspection & Approval	\$25
<b>Special Test, Inspections and Services:</b>	
Fire Report Copies	\$2
<b>Existing Systems Tests:</b>	
Sprinkler Certification Test	\$25
Fire Alarm Testing	\$25
Standpipe Cert. Test	\$25
Grease Removal Test	\$25
Fixed Fire Suppression Test	\$25
Day Care Inspection	\$25
Residential Custodial Care & Nursing Homes	\$25
Certification of Occupancy Inspections	\$25
<b>Underground Storage Tanks:</b>	
Removal (per tank)	\$30
New Installations (per tank)	\$50
<b>Hydrant Installations:</b>	
private contractors only	\$30
<b>New Sprinkler Systems:</b>	
Per square foot	\$0.05
Sprinkler Renovations	\$50
Standpipes	\$30
New Alarm Systems	\$35
Alarm System Renovations	\$50
Fixed Fire Suppression Systems	\$35
Renovations to the systems	\$25
Fire Marshall Fire Reports	\$5

**SEC. XXXI**

**SPECIAL AUTHORIZATION - COUNTY MANAGER AS  
BUDGET OFFICER**

- A. The County Manager shall serve as Budget Officer and shall be authorized to reallocate departmental appropriations among the various objects of expenditure as he believes necessary.
- B. The County Manager shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced. Notation of all such transfers shall be made to the Board at the next regularly scheduled Board meeting.
- C. He may make interfund loans for a period of not more than 60 days.
- D. Interfund transfers established in the budget, may be accomplished without recourse to the Board.
- E. The County Manager (Budget Officer) shall be compensated \$4,201.62 salary on a bi-weekly basis for FY 2013/14.

STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2013/14

SEC. XXXII

RESTRICTIONS - COUNTY MANAGER (BUDGET OFFICER)

- A. The interfund transfers of monies, except as noted in XXXII (paragraphs C and D), shall be accomplished by Board authorization only.
- B. Salary increases shall be granted in accordance with the official pay plan of Watauga County, duly adopted by the Board of Commissioners.
- C. Utilization of appropriations established in the following funds may be accomplished only with the express approval of the Board:
  - 1. Debt Service Fund
  - 2. Capital Projects Fund
- D. The County Manager shall be authorized to reallocate contingency funds from the General Administration budget. Such transfers or expenditures shall be reported to the Board at its next regular meeting, and recorded in the minutes per NC General Statute 150-13(b)(3).

SEC. XXXIII

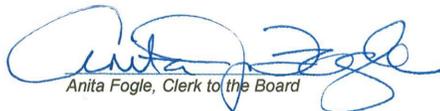
UTILIZATION OF BUDGET AND BUDGET ORDINANCE

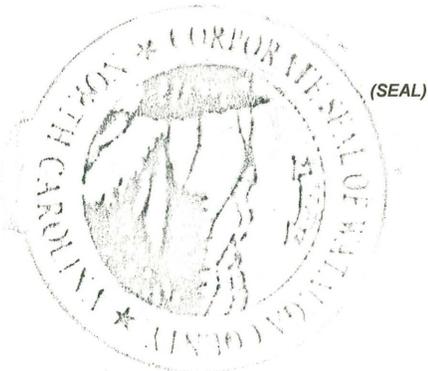
This Ordinance and the Budget Document shall be the basis of the financial plan for the Watauga County Government during the 2013/14 fiscal year. The Budget Officer shall administer the budget, and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The accounting section shall establish records which are in consonance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

State derived reimbursement revenues are budgeted based on current State of North Carolina law. If these reimbursements are eliminated or further reduced, these alterations will be reflected by budget amendments at a later date.

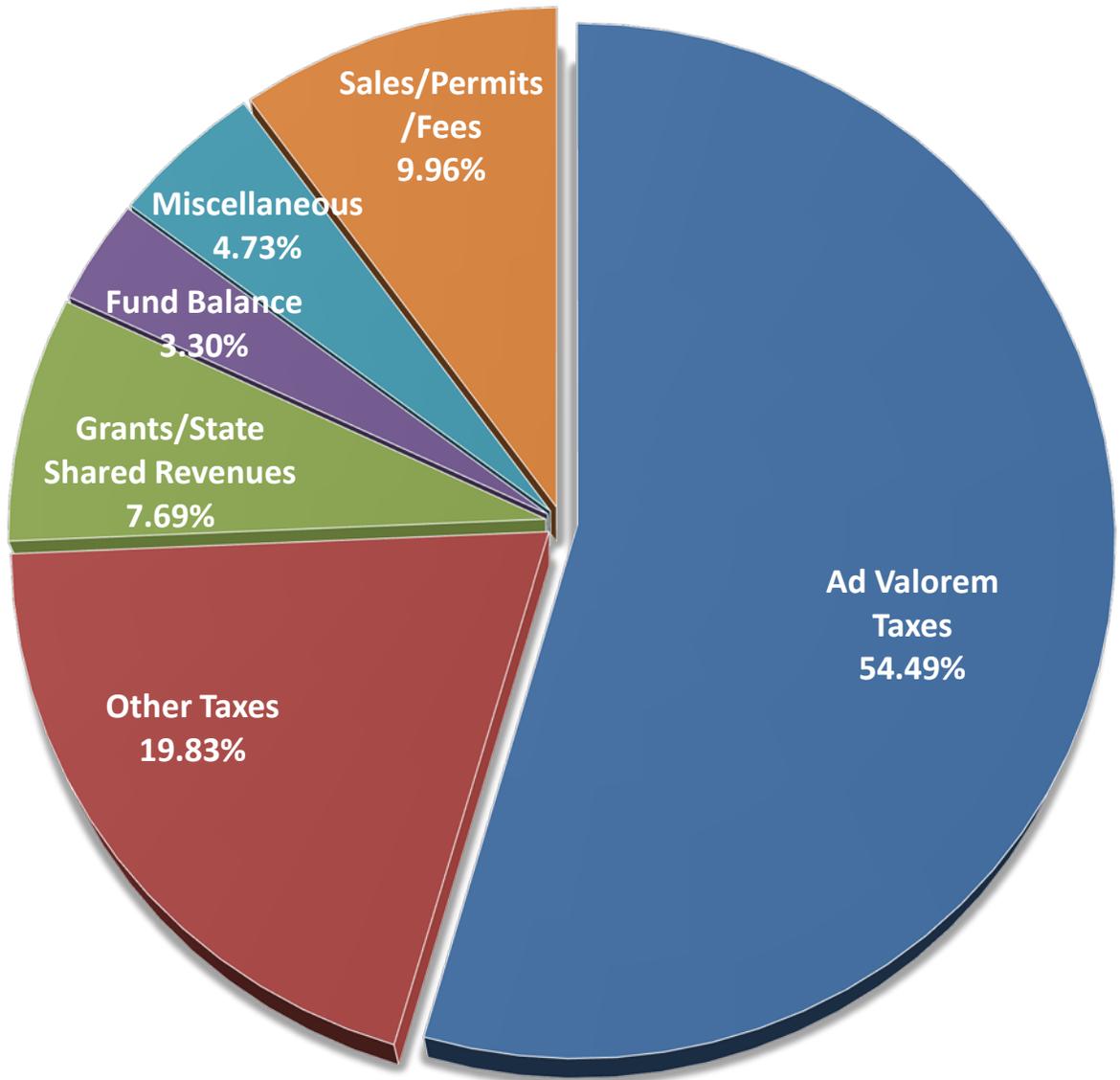
  
Nathan A. Miller, Chairman

ATTEST:

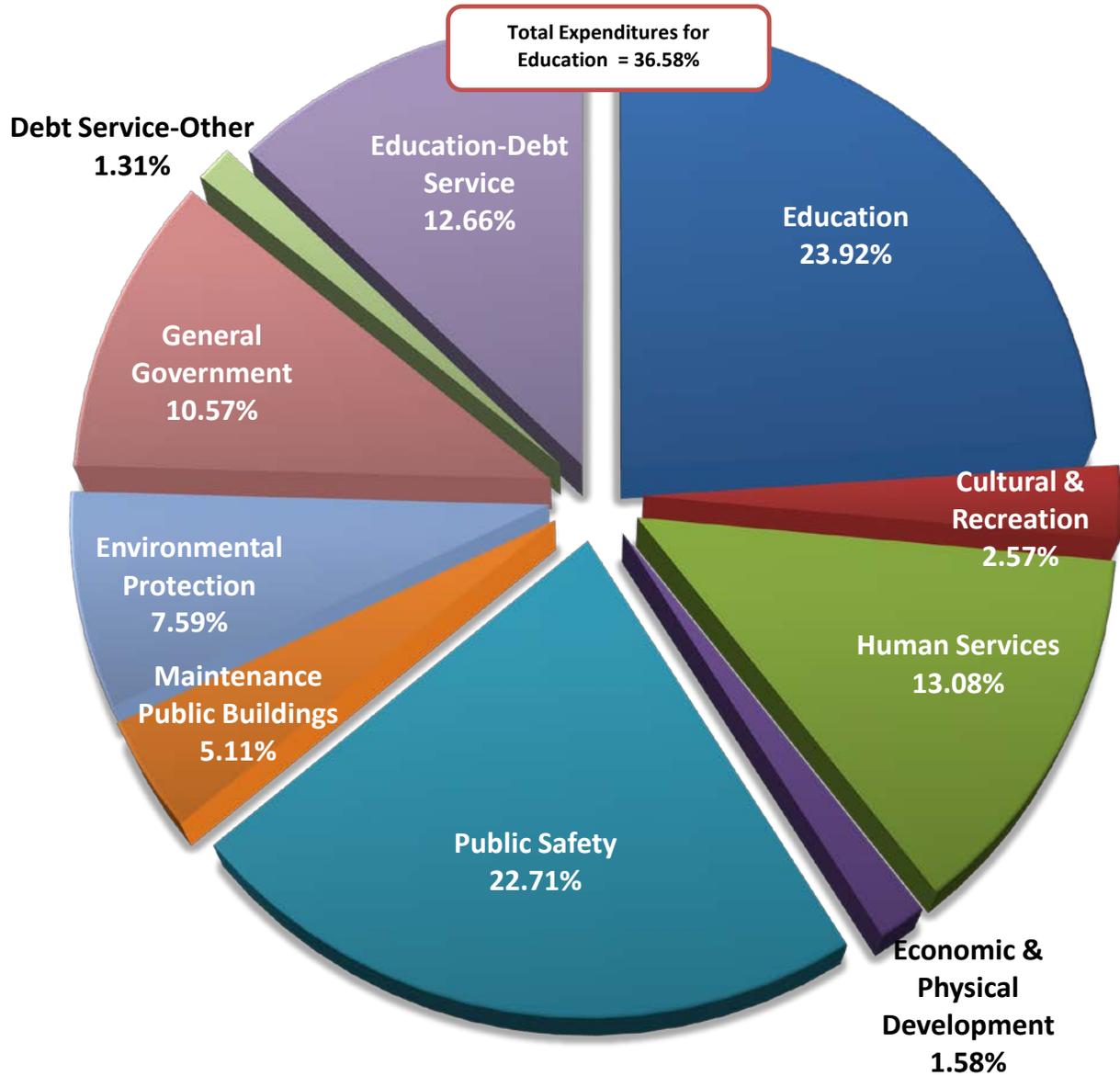
  
Anita Fogle, Clerk to the Board



**WATAUGA COUNTY REVENUES  
FY 2013-2014**



# WATAUGA COUNTY EXPENDITURES FISCAL YEAR 2013-2014



# Index

## FY 2013/14 Adopted Budget

General Fund Revenues.....	1- 4
General Fund Expenditures .....	5-52
Governing Body .....	5
Administration.....	6
Finance .....	7
Tax Administration .....	8
Tax Revaluation .....	9
License Plate Agency .....	10
Legal Services.....	11
Court Facilities .....	11
Elections .....	12
Register of Deeds.....	13
General Administration .....	14
Information Technologies .....	15
Maintenance.....	16
Public Buildings-Courthouse.....	17
Public Buildings-Rock Building.....	17
Public Buildings-Administration Building .....	18
Public Buildings-EMS .....	18
Public Buildings-Hannah.....	18
Public Buildings-Health Department.....	19
Public Buildings-AppalCART.....	19
Public Buildings-Library .....	20
Public Buildings-License Plate Agency.....	20
Public Buildings-Caldwell Student Support .....	21
Public Buildings-Western Watauga Community Center .....	21
Public Buildings-Parking Lots.....	21
Public Buildings-Ag Building .....	22
Public Buildings-Human Service Center .....	22
Public Buildings-Appalachian Enterprise Center .....	23
Public Buildings-Law Enforcement Center .....	23
Public Buildings-Old High School.....	24
Public Buildings-NRSA Houses.....	24
Public Buildings-Recreation Administration.....	24
Public Buildings-Aquatics Center.....	25
Public Buildings-Optimist Facility .....	25
Public Buildings-Recreation Fields/Parks .....	26
Public Buildings-Old Cove Creek School/Gym .....	26
Public Buildings-Recreation Brookshire Park .....	27
Public Buildings-Recreation Brookshire Soccer Complex.....	27
Public Buildings-Recreation Anne Marie Drive Fields .....	27
Public Buildings Summary .....	28
Sheriff's Department .....	29-30
Jail .....	31
Emergency Services .....	32
Emergency Management, A Division of Emergency Services .....	33-34
Planning & Inspections .....	35

**General Fund Expenditures Continued**

Medical Examiner .....	36
Ambulance & Rescue Squad .....	36
Animal Care and Control .....	37
AppalCART .....	38
Forestry.....	38
Economic Development .....	38
Cooperative Extension.....	39
Soil and Water Conservation .....	40
Public Health.....	41
Mental Health.....	41
Project on Aging .....	42
Veteran’s Services .....	43
Special Appropriations .....	44-45
<b>Public Schools Current Expense .....</b>	<b>46</b>
Community College Current Expense.....	46
Library.....	46
Recreation Administration .....	47
Aquatics .....	48
Athletics.....	49
Arts-Special Populations.....	50
Fun In The Sun Camp.....	51
Recreation Summary .....	51
Transfers to Other Funds.....	52
Public Assistance Fund Revenues .....	53-54
Public Assistance Fund Expenditures .....	54-57
Capital Projects Fund Revenues .....	58
Capital Projects Fund Expenditures .....	58
Substance Abuse Tax Funds.....	59
E-911 Telephone Surcharge Fund.....	60
Special Fire District Fund .....	61
Fire Districts Fund Revenues .....	62-63
Fire Districts Fund Expenditures .....	63
District U Occupancy Tax .....	64
Debt Service Fund .....	65
Solid Waste Fund Revenues.....	66
Solid Waste Fund Expenditures .....	67-69
Approved Capital Improvement Plan .....	Appendix

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD	
		APPROVED FY 11-12	APPROVED FY 12-13	REQUESTED	RECOMMENDED	APPROVED	
		FY 13-14					
<b>GENERAL FUND REVENUES</b>							
<b>TAXES AD VALOREM</b>							
10-3100-318000	INTEREST ON DELINQUENT TAXES	-130,000	-130,000	-130,000	-130,000	-130,000	
10-3100-318800	TAXES AD VALOREM-PRIOR YEARS	-450,000	-500,000	-500,000	-500,000	-500,000	
10-3101-312010	TAXES AD VALOREM-CURRENT YEAR	-26,482,085	-26,730,605	-26,898,386	-26,898,386	-26,898,386	
<b>TOTAL TAXES AD VALOREM</b>		<b>-\$27,062,085</b>	<b>-\$27,360,605</b>	<b>-\$27,528,386</b>	<b>-\$27,528,386</b>	<b>-\$27,528,386</b>	
<b>OTHER TAXES</b>							
10-3200-323100	1% LOCAL OPTION SALES TAX-39	-4,732,000	-4,959,375	-4,900,041	-4,900,041	-4,900,041	
10-3200-323200	1/2% LOCAL OPTION SALES TAX-40	-1,874,500	-2,095,500	-2,087,905	-2,087,905	-2,087,905	
10-3200-323300	1/2% LOCAL OPTION SALES TAX-42	-2,650,000	-2,511,215	-2,507,489	-2,507,489	-2,507,489	
10-3300-353100	HOLD HARMLESS-MEDICAID RELIEF	-465,000	-675,000	-756,713	-756,713	-756,413	
10-3200-324000	REAL PROP.TRANS./EXCISE STAMPS	-300,000	-300,000	-300,000	-300,000	-300,000	
10-3200-326100	CABLE TV FRANCHISE TAX	-350,000	-335,000	-325,000	-325,000	-325,000	
10-3200-326600	ABC BOTTLE TAX	-18,500	-18,500	-19,000	-19,000	-19,000	
10-3200-341401	GROSS RECEIPTS TAX-VEHICLE RENTALS	-30,000	-30,000	-30,000	-30,000	-30,000	
10-3414-341406	GROSS RECEIPTS TAX-HEAVY EQUIPMENT	-7,500	-6,500	-4,000	-4,000	-4,000	
10-3270-312006	OCCUPANCY TAX COLLECTION ADMIN FEE	-17,500	-18,000	-18,500	-18,500	-18,800	
<b>TOTAL OTHER TAXES</b>		<b>-10,445,000</b>	<b>-10,949,090</b>	<b>-10,948,648</b>	<b>-10,948,648</b>	<b>-10,948,648</b>	
<b>INTERGOVERNMENTAL REVENUES</b>							
10-3300-343106	DOMESTIC VIOLENCE-NCDCCPS	-10,145	0	0	0	0	
10-3300-343107	USDOJ - BULLETPROOF VESTS	-3,250	0	0	-3,000	-3,000	
10-3300-343300	EMERGENCY MANAGEMENT GRANT	-30,000	-30,000	-30,000	-30,000	-30,000	
10-3300-349600	SOIL & WATER STATE GRANT	-3,600	-3,600	-3,600	-3,600	-3,600	
10-3300-349601	SOIL CONSERVATION TECH COST SHARE	-24,000	-24,000	-22,000	-22,000	-22,000	
10-3300-358200	VETERANS SERVICE GRANT	0	-1,400	-1,400	-1,400	-1,400	
10-3300-333000	JPCP STATE GRANT FUNDS	0	-111,170	-111,170	-111,170	-111,170	
10-3300-359110	PUBLIC SCHOOLS NAT FOREST SERVICE	-575	-575	-575	-575	-575	
10-3315-332300	COURT FACILITIES FEES	-133,400	-135,000	-135,000	-135,000	-135,000	
10-3311-320000	PAYMENT IN LIEU OF TAXES	-20,000	-20,000	-20,000	-20,000	-20,000	
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>-\$224,970</b>	<b>-\$325,745</b>	<b>-\$323,745</b>	<b>-\$326,745</b>	<b>-\$326,745</b>	

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PERMITS &amp; FEES</b>						
10-3341-341000	FIRE INSPECTION FEES	-3,000	-3,000	-3,000	-4,000	-4,000
10-3341-341800	MARRIAGE LICENSES	-8,000	0	0	0	0
10-3341-341801	REGISTER OF DEED FEES	-280,000	-280,000	-280,000	-280,000	-280,000
10-3341-341802	REGISTER OF DEEDS-10% FEES	-37,000	-34,000	-34,000	-34,000	-34,000
10-3341-343100	GUN PERMITS-SHERIFF	-5,000	-5,000	-5,000	-5,000	-5,000
10-3341-343101	CONCEALED WEAPONS-SHERIFF	-20,000	-20,000	-27,000	-27,000	-27,000
10-3341-343102	CONCEALED WEAPONS-FINGERPRINTS	-4,927	-5,000	-3,000	-3,000	-3,000
10-3341-343103	SERVING CIVIL SUMMONS	-37,000	-50,000	-60,000	-60,000	-60,000
10-3341-343104	DRUG FEES AWARDED BY COURT	-2,000	-2,000	-2,000	-2,000	-2,000
10-3341-343105	GUN STORAGE FEE - DOMESTIC VIOLENCE	-500	-2,500	-1,000	-1,000	-1,000
10-3341-343200	JAIL & OFFICER FEES	-20,000	-20,000	-20,000	-20,000	-20,000
10-3341-343500	PLANNING & INSPECTION FEES	-180,000	-180,000	-200,000	-200,000	-200,000
<b>TOTAL PERMITS &amp; FEES</b>		<b>-\$597,427</b>	<b>-\$601,500</b>	<b>-\$635,000</b>	<b>-\$636,000</b>	<b>-\$636,000</b>
<b>TAX COLLECTION FEE-TOWNS</b>						
10-3414-341401	TOWN OF BOONE-TAX COLLECTION FEE	-98,000	-100,000	-98,000	-98,000	-98,000
10-3414-341402	BLOWING ROCK-TAX COLLECTION FEE	-800	-700	0	0	0
10-3414-341403	BEECH MTN-TAX COLLECTION FEE	-500	-500	0	0	0
10-3414-341404	SEVEN DEVILS-TAX COLLECTION FEE	-200	-150	0	0	0
10-3414-341405	GROSS RECEIPTS TAX COLLECTION FEE	-350	-350	-350	-350	-350
<b>TOTAL TAX COLLECTION FEE-TOWNS</b>		<b>-\$99,850</b>	<b>-\$101,700</b>	<b>-\$98,350</b>	<b>-\$98,350</b>	<b>-\$98,350</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PROJECT ON AGING</b>						
10-3586-332000	HOME & COMMUNITY BLOCK GRANT	-251,178	-261,640	-250,000	-250,000	-250,000
10-3586-332001	MEDICAID REIMBURSEMENTS	-110,000	-100,000	-80,000	-80,000	-80,000
10-3586-332002	USDA	-25,000	-25,000	-24,000	-24,000	-24,000
10-3586-332003	IN-HOME SERVICES	-15,340	-15,340	-12,430	-12,430	-12,430
10-3586-384000	DONATIONS	-16,000	-18,000	-18,000	-18,000	-18,000
10-3586-385505	SELF SUPPORTING CLASSES	0	-14,000	-10,000	-10,000	-10,000
<b>TOTAL PROJECT ON AGING</b>		<b>-\$417,518</b>	<b>-\$419,980</b>	<b>-\$394,430</b>	<b>-\$394,430</b>	<b>-\$394,430</b>
<b>RECREATION REVENUES</b>						
10-3612-361220	AQUATICS	-62,000	-71,000	-72,000	-65,000	-65,000
10-3612-361250	ATHLETICS	-138,000	-130,000	-130,000	-130,000	-130,000
10-3612-361260	SPECIAL POPULATIONS PROGRAMS	-42,000	-40,000	-48,000	-48,000	-48,000
10-3612-361280	SPECIAL PROGRAMS	-26,000	-28,000	-38,000	-43,000	-43,000
10-3612-385502	SENIOR GAMES	-5,000	-6,000	-6,000	-6,000	-6,000
10-3612-386001	FACILITY RENTALS-COVE CREEK	-3,700	-3,700	-3,700	-3,500	-3,500
10-3612-386002	FACILITY RENTALS-OPTIMIST	-3,500	-3,500	-3,500	-3,500	-3,500
10-3612-389001	DONATIONS	-800	-1,000	-1,000	-1,000	-1,000
<b>TOTAL RECREATION REVENUES</b>		<b>-\$281,000</b>	<b>-\$283,200</b>	<b>-\$302,200</b>	<b>-\$300,000</b>	<b>-\$300,000</b>
<b>SALES &amp; SERVICES</b>						
10-3835-341300	TDA ADMINISTRATIVE SERVICES FEE	-12,000	-12,000	-12,000	-12,000	-12,000
10-3835-341350	BLOWING ROCK COMMUNICATIONS FEE	0	-165,015	-167,655	-167,655	-167,655
10-3835-341405	SALE OF TAX MAPS	-500	-750	-750	-750	-750
10-3835-341700	ELECTIONS REVENUES	-44,524	-500	-53,862	-30,000	-30,000
10-3835-342100	DATA PROCESSING FEES	-100	-200	-200	-200	-200
10-3835-343201	REIMBURSEMENT FOR PRISONERS	-35,000	-6,000	-6,000	-6,000	-6,000
10-3414-341420	NC DMV FEES	-75,000	-75,000	-75,000	-90,000	-90,000
10-3414-341421	TAG OFFICE NOTARY FEES	-28,000	-28,000	-28,000	-25,000	-25,000
10-3414-341422	PASSPORT & PHOTO FEES	-20,000	-13,000	-13,000	-10,000	-10,000
10-3835-382000	SALE OF FIXED ASSETS	-35,000	-35,000	-25,000	-25,000	-25,000
<b>TOTAL SALES &amp; SERVICES</b>		<b>-\$250,124</b>	<b>-\$335,465</b>	<b>-\$381,467</b>	<b>-\$366,605</b>	<b>-\$366,605</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>MISCELLANEOUS REVENUES</b>						
10-3839-386000	RENTS	-62,000	-150,000	-175,000	-175,000	-175,000
10-3839-389000	MISCELLANEOUS	-47,000	-54,410	-70,000	-70,000	-70,000
10-3839-389002	MEDICAL DIRECTOR COST SHARE	-12,000	-12,000	-12,000	-12,000	-12,000
10-3839-389003	INMATE PHONE COMMISSION	-13,000	-19,000	-20,000	-22,000	-22,000
10-3432-343202	MEDICAL FEES-INMATES	-2,500	-4,000	-4,000	-4,000	-4,000
10-3839-389911	911 IMPLEMENTATION/ADDRESSING FEE	-57,585	-57,770	-58,755	-59,525	-59,525
10-3839-389915	MISCELLANEOUS REVENUE FROM TOWNS	0	0	-1,300,000	-1,300,000	-1,300,000
10-3831-349100	INTEREST ON INVESTMENTS	-100,000	-75,000	-60,000	-60,000	-60,000
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>-\$294,085</b>	<b>-\$372,180</b>	<b>-\$1,699,755</b>	<b>-\$1,702,525</b>	<b>-\$1,702,525</b>
<b>TRANSFER FROM OTHER FUNDS</b>						
10-3980-398121	TRANSFER FROM CAPITAL PROJECTS	-620,000	0	0	0	0
<b>TOTAL TRANSFER FROM OTHER FUNDS</b>		<b>-\$620,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE APPROPRIATED</b>						
10-3991-399100	FUND BALANCE APPROPRIATION	-1,994,812	-650,000	-14,609,283	0	0
10-3991-399100	FUND BAL APPROP/DEBT SERVICE PLAN	-4,139,370	0	0	0	0
10-3991-399103	FUND BAL APPROP/ROD ENHANCEMENT	-68,655	-28,463	-17,903	-17,903	-17,903
<b>TOTAL FUND BALANCE APPROPRIATED</b>		<b>-\$6,202,837</b>	<b>-\$678,463</b>	<b>-\$14,627,186</b>	<b>-\$17,903</b>	<b>-\$17,903</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>-\$46,494,896</b>	<b>-\$41,427,928</b>	<b>-\$56,939,166</b>	<b>-\$42,319,592</b>	<b>-\$42,319,592</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
<b>GENERAL FUND EXPENDITURES</b>						
<b>GOVERNING BODY</b>						
10-4110-412100	SALARIES-REGULAR	36,963	37,702	37,702	38,456	37,702
10-4110-413000	TRAVEL ALLOWANCE	13,266	13,266	13,266	13,266	13,266
10-4110-418100	SOCIAL SECURITY EXPENSE	4,018	4,077	4,077	4,138	4,077
10-4110-418600	WORKER'S COMPENSATION	150	200	200	200	200
10-4110-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000
10-4110-431100	TRAVEL-MILEAGE	500	500	500	500	500
10-4110-431200	TRAVEL-SUBSISTENCE	3,000	2,152	2,152	2,087	2,087
10-4110-437000	ADVERTISING	1,500	1,500	1,500	750	750
10-4110-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000	1,000
10-4110-449900	MISCELLANEOUS EXPENSE	1,500	1,500	1,500	1,500	1,500
<b>TOTAL GOVERNING BODY</b>		<b>\$62,897</b>	<b>\$62,897</b>	<b>\$62,897</b>	<b>\$62,897</b>	<b>\$62,082</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
<b>ADMINISTRATION</b>						
10-4120-412100	SALARIES-REGULAR	221,014	227,224	226,710	231,244	231,244
10-4120-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
10-4120-413000	VEHICLE ALLOWANCE	4,200	4,200	4,200	4,200	4,200
10-4120-418100	SOCIAL SECURITY EXPENSE	18,094	18,591	18,550	18,912	18,912
10-4120-418200	LOCAL GOV'T RETIREMENT EXPENSE	16,058	16,267	16,580	16,904	16,904
10-4120-418300	HEALTH INSURANCE EXPENSE	27,281	29,800	31,400	31,400	31,400
10-4120-418600	WORKER'S COMPENSATION	1,000	1,000	1,000	1,000	1,000
10-4120-418900	OTHER FRINGE-401K	11,309	11,619	11,595	11,820	11,820
10-4120-418901	OTHER FRINGE-457	1,350	1,440	1,440	1,440	1,440
10-4120-426000	OFFICE SUPPLIES	3,500	3,500	3,500	3,500	3,500
10-4120-431100	TRAVEL-MILEAGE	500	500	500	500	500
10-4120-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000	1,000
10-4120-432500	POSTAGE	600	500	500	500	500
10-4120-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000	1,000
10-4120-445300	INSURANCE-FIDELITY BOND	175	175	175	175	175
10-4120-449100	DUES & SUBSCRIPTIONS	2,500	2,500	2,000	1,750	1,750
<b>TOTAL ADMINISTRATION</b>		<b>\$310,541</b>	<b>\$320,276</b>	<b>\$321,110</b>	<b>\$326,305</b>	<b>\$326,305</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
<b>FINANCE DEPT</b>						
10-4130-412100	SALARIES-REGULAR	208,272	217,593	217,593	221,945	221,945
10-4130-418100	SOCIAL SECURITY EXPENSE	16,661	17,407	17,407	17,756	17,756
10-4130-418200	LOCAL GOV'T RETIREMENT EXPENSE	14,787	15,232	15,560	15,870	15,870
10-4130-418300	HEALTH INSURANCE EXPENSE	34,920	37,250	39,250	39,250	39,250
10-4130-418600	WORKER'S COMPENSATION	625	600	715	730	730
10-4130-418900	OTHER FRINGE-401K	10,414	10,880	10,880	11,100	11,100
10-4130-418901	OTHER FRINGE-457	1,728	1,800	1,800	1,800	1,800
10-4130-426000	OFFICE SUPPLIES	4,500	4,000	3,500	3,500	3,500
10-4130-431100	TRAVEL-MILEAGE	500	500	500	500	500
10-4130-431200	TRAVEL-SUBSISTENCE	750	1,000	1,000	1,000	1,000
10-4130-432500	POSTAGE	2,300	2,300	2,300	2,300	2,300
10-4130-434100	PRINTING	300	300	250	250	250
10-4130-439500	EMPLOYEE TRAINING	750	750	1,250	1,250	1,250
10-4130-445300	INSURANCE-FIDELITY BOND	175	175	175	175	175
10-4130-449100	DUES & SUBSCRIPTIONS	800	800	700	700	700
10-4130-449900	MISCELLANEOUS EXPENSE	500	500	250	250	250
10-4130-469100	PROFESSIONAL SERVICES-AUDIT	53,400	45,400	45,400	45,400	45,400
<b>TOTAL FINANCE DEPT</b>		<b>\$351,382</b>	<b>\$356,487</b>	<b>\$358,530</b>	<b>\$363,776</b>	<b>\$363,776</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>TAX ADMINISTRATION</b>						
10-4140-412100	SALARIES-REGULAR	731,032	687,833	676,360	684,636	684,636
10-4140-412600	SALARIES-PART-TIME	6,000	26,000	20,000	15,750	15,750
10-4140-412801	CELLPHONE ALLOWANCE	2,880	1,920	1,920	1,920	1,920
10-4140-418100	SOCIAL SECURITY EXPENSE	59,193	57,260	55,709	56,031	56,031
10-4140-418200	LOCAL GOV'T RETIREMENT EXPENSE	51,903	48,148	48,360	48,951	48,951
10-4140-418300	HEALTH INSURANCE EXPENSE	116,400	111,750	125,600	125,600	125,600
10-4140-418600	WORKER'S COMPENSATION	7,399	7,000	5,571	5,603	5,603
10-4140-418900	OTHER FRINGE-401K	36,552	34,488	33,818	34,232	34,232
10-4140-418901	OTHER FRINGE-457	5,760	5,400	5,760	5,760	5,760
10-4140-425100	MOTOR FUELS & LUBRICANTS	7,000	8,000	8,000	8,000	8,000
10-4140-425200	TIRES	750	750	750	750	750
10-4140-426000	OFFICE SUPPLIES	5,000	4,500	4,500	4,500	4,500
10-4140-427000	PURCHASES FOR RESALE	500	500	500	200	200
10-4140-431100	TRAVEL-MILEAGE	2,500	2,500	2,500	2,500	2,500
10-4140-431200	TRAVEL-SUBSISTENCE	3,000	4,000	2,500	2,500	2,500
10-4140-432500	POSTAGE	55,000	55,000	35,000	42,000	42,000
10-4140-434100	PRINTING	37,500	52,000	52,000	30,000	30,000
10-4140-434200	MOTOR VEHICLE BILLING EXPENSES	0	0	0	60,000	60,000
10-4140-435300	MAINTENANCE & REPAIR-VEHICLES	2,500	1,500	1,500	1,500	1,500
10-4140-437000	ADVERTISING	7,000	7,000	7,500	7,000	7,000
10-4140-439500	EMPLOYEE TRAINING	3,500	3,500	3,500	3,500	3,500
10-4140-445300	INSURANCE-FIDELITY BOND	450	450	470	450	450
10-4140-449100	DUES & SUBSCRIPTIONS	1,000	1,000	1,000	700	700
10-4140-449900	MISCELLANEOUS EXPENSE	750	750	750	500	500
10-4140-467000	BOARD MEMBER FEES	4,000	3,000	4,500	3,000	3,000
10-4140-469101	PROFESSIONAL SERVICES - LEGAL	12,000	8,000	10,000	8,000	8,000
10-4140-469500	CONTRACTED SERVICES	7,500	6,000	5,000	5,000	5,000
10-4140-469505	CONTRACTED SERVICES - SCANNING	4,000	4,000	4,000	4,000	4,000
10-4140-469507	CONTRACTED SERVICES - BUSINESS AUDITS	0	12,000	12,000	0	0
<b>TOTAL TAX ADMINISTRATION</b>		<b>\$1,171,069</b>	<b>\$1,154,249</b>	<b>\$1,129,068</b>	<b>\$1,162,583</b>	<b>\$1,162,583</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
<b>TAX REVALUATION</b>						
10-4141-412100	SALARIES-REGULAR	33,656	41,297	0	0	0
10-4141-412600	SALARIES-PART-TIME	0	40,000	30,000	30,000	30,000
10-4141-418100	SOCIAL SECURITY EXPENSE	2,692	6,504	2,400	2,400	2,400
10-4141-418200	RETIREMENT-CONT.	2,390	2,891	0	0	0
10-4141-418300	HEALTH INSURANCE EXPENSE	7,275	7,450	0	0	0
10-4141-418600	WORKER'S COMPENSATION	101	250	115	115	115
10-4141-418900	OTHER FRINGE-DEFERRED COMP	1,683	2,065	0	0	0
10-4141-418901	OTHER FRINGE-457	360	360	0	0	0
10-4141-429000	OTHER SUPPLIES	1,500	4,500	5,000	5,000	5,000
10-4141-431100	TRAVEL-MILEAGE	500	500	500	500	500
10-4141-432100	TELEPHONE SERVICE	500	500	500	500	500
10-4141-437000	ADVERTISING	250	500	1,000	1,000	1,000
10-4141-469500	CONTRACTED SERVICES	0	120,000	100,000	100,000	100,000
<b>TOTAL TAX REVALUATION</b>		<b>\$50,907</b>	<b>\$226,817</b>	<b>\$139,515</b>	<b>\$139,515</b>	<b>\$139,515</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
<b>LICENSE PLATE AGENCY</b>						
10-4142-412100	SALARIES-REGULAR	103,656	104,220	99,456	101,445	101,445
10-4142-418100	SOCIAL SECURITY EXPENSE	8,293	8,338	7,956	8,116	8,116
10-4142-418200	RETIREMENT CONTRIBUTIONS	7,360	7,295	7,111	7,253	7,253
10-4142-418300	HOSPITAL INSURANCE EXPENSE	21,825	22,350	23,550	23,550	23,550
10-4142-418600	WORKERS COMPENSATION	311	313	328	335	335
10-4142-418900	OTHER FRINGE-DEFERRED COMP.	5,183	5,211	4,973	5,072	5,072
10-4142-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
10-4142-426000	OFFICE SUPPLIES	1,500	1,800	1,800	1,800	1,800
10-4142-431100	TRAVEL-MILEAGE	800	800	800	800	800
10-4142-431200	TRAVEL-SUBSISTENCE	200	200	200	200	200
10-4142-432500	POSTAGE	1,800	1,800	1,800	1,800	1,800
10-4142-437000	ADVERTISING	150	0	0	0	0
10-4142-444000	SERVICE AND MAINTENANCE	3,300	3,300	3,300	3,300	3,300
10-4142-469500	CONTRACTED SERVICES-SHREDDING	600	600	600	600	600
<b>TOTAL LICENSE PLATE AGENCY</b>		<b>\$156,058</b>	<b>\$157,307</b>	<b>\$152,954</b>	<b>\$155,351</b>	<b>\$155,351</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
<b>LEGAL SERVICES</b>						
10-4150-431200	TRAVEL-SUBSISTENCE	0	500	1,000	1,000	1,000
10-4150-469101	PROFESSIONAL SERVICES - LEGAL	45,000	65,000	49,000	49,000	49,000
<b>TOTAL LEGAL SERVICES</b>		<b>\$45,000</b>	<b>\$65,500</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>COURT FACILITIES</b>						
10-4160-426000	OFFICE SUPPLIES	500	500	500	500	500
10-4160-429001	OTHER SUPPLIES-LAW BOOKS	500	500	500	500	500
10-4160-439903	JURY COMMISSION EXPENSE	900	0	900	900	900
10-4160-449900	MISCELLANEOUS EXPENSE	500	500	3,500	500	500
<b>TOTAL COURT FACILITIES</b>		<b>\$2,400</b>	<b>\$1,500</b>	<b>\$5,400</b>	<b>\$2,400</b>	<b>\$2,400</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>BOARD OF ELECTIONS</b>						
10-4170-412100	SALARIES-REGULAR	114,613	116,905	116,905	119,243	119,243
10-4170-412600	SALARIES-PART-TIME	21,000	49,020	56,887	21,000	21,000
10-4170-418100	SOCIAL SECURITY EXPENSE	10,849	13,274	13,903	11,219	11,219
10-4170-418200	LOCAL GOV'T RETIREMENT EXPENSE	8,138	8,183	8,359	8,526	8,526
10-4170-418300	HEALTH INSURANCE EXPENSE	21,825	22,350	23,550	23,550	23,550
10-4170-418600	WORKER'S COMPENSATION	407	650	574	463	463
10-4170-418900	OTHER FRINGE-401K	5,731	5,845	5,845	5,964	5,964
10-4170-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
10-4170-426000	OFFICE SUPPLIES	4,200	4,000	8,000	5,000	5,000
10-4170-431100	TRAVEL-MILEAGE	800	1,885	3,185	800	800
10-4170-431200	TRAVEL-SUBSISTENCE	1,845	5,400	7,406	1,845	1,845
10-4170-432100	TELEPHONE SERVICE	1,500	300	1,500	250	250
10-4170-432500	POSTAGE	8,000	9,000	9,000	11,000	11,000
10-4170-434100	PRINTING	24,440	26,900	42,680	26,900	26,900
10-4170-435200	MAINTENANCE & REPAIR-EQUIPMENT	8,000	10,000	38,776	30,435	30,435
10-4170-437000	ADVERTISING	3,000	1,045	4,110	3,000	3,000
10-4170-439500	EMPLOYEE TRAINING	1,100	1,100	4,000	1,100	1,100
10-4170-441200	RENT-BUILDING	900	950	1,540	1,040	1,040
10-4170-449100	DUES & SUBSCRIPTIONS	250	250	529	250	250
10-4170-449900	MISCELLANEOUS EXPENSE	500	500	1,500	500	500
10-4170-467000	BOARD MEMBER FEES	9,600	9,600	9,600	9,600	9,600
10-4170-467001	ELECTION OFFICIALS	33,455	33,455	69,875	30,000	30,000
<b>TOTAL BOARD OF ELECTIONS</b>		<b>\$281,233</b>	<b>\$321,692</b>	<b>\$428,804</b>	<b>\$312,765</b>	<b>\$312,765</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
<b>REGISTER OF DEEDS</b>						
10-4180-412100	SALARIES-REGULAR	272,608	278,338	274,664	280,157	280,157
10-4180-413400	SUPPLEMENTAL RETIREMENT	6,000	5,000	0	0	0
10-4180-418100	SOCIAL SECURITY EXPENSE	21,809	22,267	21,973	22,413	22,413
10-4180-418200	LOCAL GOV'T RETIREMENT EXPENSE	19,355	19,484	19,641	20,031	20,031
10-4180-418300	HEALTH INSURANCE EXPENSE	50,925	52,150	54,950	54,950	54,950
10-4180-418600	WORKER'S COMPENSATION	818	800	906	925	925
10-4180-418900	OTHER FRINGE-401K	10,557	10,656	10,504	10,782	10,782
10-4180-418901	OTHER FRINGE-457	2,520	2,520	2,520	2,520	2,520
10-4180-426000	OFFICE SUPPLIES	12,800	10,000	10,000	10,000	10,000
10-4180-431100	TRAVEL-MILEAGE	750	750	1,100	1,100	1,100
10-4180-431200	TRAVEL-SUBSISTENCE	1,006	1,010	1,346	1,346	1,346
10-4180-432500	POSTAGE	3,500	3,200	3,200	3,200	3,200
10-4180-434100	PRINTING	854	10,854	980	980	980
10-4180-435200	MAINTENANCE & REPAIR-EQUIPMENT	400	250	250	250	250
10-4180-439500	EMPLOYEE TRAINING	645	645	1,000	1,000	1,000
10-4180-444000	SERVICE & MAINTENANCE CONTRACT	64,758	37,758	37,758	37,758	37,758
10-4180-445300	INSURANCE-FIDELITY BOND	175	175	175	175	175
10-4180-449100	DUES & SUBSCRIPTIONS	602	600	600	600	600
10-4180-449900	MISCELLANEOUS EXPENSE	1,000	500	500	500	500
10-4180-469500	CONTRACTED SERVICES	29,855	16,103	20,503	20,503	20,503
<b>TOTAL REGISTER OF DEEDS</b>		<b>\$500,937</b>	<b>\$473,060</b>	<b>\$462,570</b>	<b>\$469,190</b>	<b>\$469,190</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>GENERAL ADMINISTRATION</b>						
10-4199-412101	SALARIES-PAY FOR PERFORMANCE	0	0	0	0	0
10-4199-418300	RETIREE HEALTH INSURANCE EXPENSE	112,776	112,776	189,788	189,788	189,788
10-4199-418500	UNEMPLOYMENT CONTRIBUTIONS	40,000	45,000	125,000	125,000	125,000
10-4199-426000	OFFICE SUPPLIES	4,000	4,000	4,000	4,000	4,000
10-4199-432500	POSTAGE	30	20	20	20	20
10-4199-435200	MAINTENANCE & REPAIR-EQUIPMENT	15,000	15,000	15,000	15,000	15,000
10-4199-445100	GENERAL LIABILITY & PROPERTY INS	260,000	250,000	250,000	250,000	250,000
10-4199-445101	INSURANCE-DEDUCTIBLE	5,000	0	0	0	0
10-4199-449100	DUES & SUBSCRIPTIONS	40,000	40,000	42,000	42,000	42,000
10-4199-449900	MISCELLANEOUS EXPENSE	37,500	36,650	36,650	36,650	36,650
10-4199-449901	WELLNESS PROGRAM	5,000	5,000	5,000	5,000	5,000
10-4199-449903	BLOOD BORNE PATHOGENS	1,500	1,000	750	750	750
10-4199-469103	PROFESSIONAL SERVICES-ARCHITECT	25,000	17,460	20,000	20,000	20,000
10-4199-469199	PROFESSIONAL SERVICES-OTHER	50,000	40,000	50,000	50,000	50,000
10-4199-469506	PARKING MANAGEMENT SERVICES	10,000	10,000	10,000	10,000	10,000
10-4199-499100	CONTINGENCY	735,630	450,000	450,000	450,000	450,000
10-4199-499103	HUMANE SOCIETY BLDG AGREEMENT	400,000	0	0	0	0
<b>TOTAL GENERAL ADMINISTRATION</b>		<b>\$1,741,436</b>	<b>\$1,026,906</b>	<b>\$1,198,208</b>	<b>\$1,198,208</b>	<b>\$1,198,208</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>INFORMATION TECHNOLOGY</b>						
10-4210-412100	SALARIES-REGULAR	261,471	266,700	266,700	272,034	272,034
10-4210-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
10-4210-418100	SOCIAL SECURITY EXPENSE	20,918	21,413	21,336	21,763	21,763
10-4210-418200	LOCAL GOV'T RETIREMENT EXPENSE	18,564	18,736	19,069	19,450	19,450
10-4210-418300	HEALTH INSURANCE EXPENSE	36,375	37,250	39,250	39,250	39,250
10-4210-418600	WORKER'S COMPENSATION	784	750	880	898	898
10-4210-418900	OTHER FRINGE-401K	13,074	13,383	13,335	13,605	13,605
10-4210-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800	1,800
10-4210-426000	OFFICE SUPPLIES	350	350	250	250	250
10-4210-429000	OTHER SUPPLIES	28,850	36,385	31,650	31,650	31,650
10-4210-431100	TRAVEL-MILEAGE	200	200	100	100	100
10-4210-432100	TELEPHONE SERVICE	200	200	200	200	200
10-4210-432500	POSTAGE	150	100	50	50	50
10-4210-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,500	3,000	3,000	3,000	3,000
10-4210-435201	CONTINUING COSTS-WSD EQUIPMENT	10,800	10,080	14,280	10,080	10,080
10-4210-439501	EMPLOYEE TRAINING	2,000	0	6,478	6,478	6,478
10-4210-442200	DP SOFTWARE ANNUAL LICENSE	172,431	182,604	187,284	187,284	187,284
10-4210-442201	PC SOFTWARE/LICENSES	35,263	15,300	18,322	18,322	18,322
10-4210-444000	SERVICE & MAINTENANCE CONTRACT	10,848	12,041	19,222	19,222	19,222
10-4210-452000	CAPITAL OUTLAY-EQUIPMENT	95,064	77,349	52,612	47,612	47,612
10-4210-452001	CAPITAL OUTLAY-ROD EQUIPMENT	18,000	2,880	2,600	2,600	2,600
10-4210-452100	CAPITAL OUTLAY-SOFTWARE	0	0	4,710	4,710	4,710
10-4210-469101	PROFESSIONAL SERVICES-OTHER	18,355	16,227	27,010	27,010	27,010
10-4210-469505	CONT SERVICES-INTERNET/FIBER	42,384	45,150	31,472	31,472	41,472
<b>TOTAL INFORMATION TECHNOLOGIES</b>		<b>\$793,341</b>	<b>\$762,858</b>	<b>\$762,570</b>	<b>\$759,800</b>	<b>\$769,800</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>MAINTENANCE</b>						
10-4260-412100	SALARIES-REGULAR	573,402	628,083	779,427	665,107	665,107
10-4260-412101	SALARIES-ON-CALL	5,570	5,570	5,570	5,570	5,570
10-4260-412600	SALARIES-PART-TIME	17,536	24,462	25,194	16,796	16,796
10-4260-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
10-4260-413000	TRAVEL ALLOWANCE	3,000	3,000	3,000	3,000	3,000
10-4260-418100	SOCIAL SECURITY EXPENSE	47,999	52,928	65,055	55,238	55,238
10-4260-418200	LOCAL GOV'T RETIREMENT EXPENSE	41,354	44,599	56,342	48,168	48,168
10-4260-418300	HEALTH INSURANCE EXPENSE	116,400	130,705	188,400	145,750	145,750
10-4260-418600	WORKER'S COMPENSATION	18,600	22,000	30,732	26,273	26,273
10-4260-418900	OTHER FRINGE-401K	29,123	31,857	39,400	33,684	33,684
10-4260-418901	OTHER FRINGE-457	5,760	6,300	8,640	6,660	6,660
10-4260-421200	UNIFORMS	8,000	7,100	8,400	5,000	5,000
10-4260-425100	MOTOR FUELS & LUBRICANTS	11,000	13,200	14,950	14,000	14,000
10-4260-425200	TIRES	1,160	1,160	1,160	1,160	1,160
10-4260-426000	OFFICE SUPPLIES	1,200	1,250	1,250	1,250	1,250
10-4260-429000	OTHER SUPPLIES	1,000	1,000	5,900	1,000	1,000
10-4260-431100	TRAVEL-MILEAGE	300	300	600	300	300
10-4260-432100	TELEPHONE SERVICE	1,500	1,500	1,500	1,500	1,500
10-4260-432500	POSTAGE	100	100	100	100	100
10-4260-435100	MAINTENANCE & REPAIR-BUILDING	1,000	0	0	0	0
10-4260-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,500	2,850	2,850	2,850	2,850
10-4260-435300	MAINTENANCE & REPAIR-VEHICLES	6,000	6,000	6,000	6,000	6,000
10-4260-437000	ADVERTISING	1,000	1,500	1,000	1,000	1,000
10-4260-439500	EMPLOYEE TRAINING	0	0	200	0	0
10-4260-443900	RENT-EQUIPMENT	1,000	1,000	1,000	1,000	1,000
10-4260-449100	DUES & SUBSCRIPTIONS	69	69	69	69	69
10-4260-449900	MISCELLANEOUS EXPENSE	32,000	7,500	500	75,000	75,000
10-4260-454000	CAPITAL OUTLAY-VEHICLES	0	0	70,000	45,000	45,000
10-4260-455000	CAPITAL OUTLAY-EQUIPMENT	0	0	20,000	0	0
<b>TOTAL MAINTENANCE</b>		<b>\$927,053</b>	<b>\$994,513</b>	<b>\$1,337,719</b>	<b>\$1,161,955</b>	<b>\$1,161,955</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PUBLIC BUILDING-COURTHOUSE</b>						
10-4261-421100	JANITORIAL SUPPLIES	3,300	3,500	4,000	4,000	4,000
10-4261-432100	TELEPHONE SERVICE	15,000	15,000	15,000	15,000	15,000
10-4261-433100	UTILITIES-ELECTRICITY	45,000	53,000	61,375	58,000	58,000
10-4261-433200	UTILITIES-FUEL OIL	0	4,000	4,000	0	0
104261-433300	UTILITIES-NATURAL GAS	10,000	10,000	9,000	9,000	9,000
10-4261-433400	UTILITIES-WATER	4,000	4,000	4,500	4,500	4,500
10-4261-435100	MAINTENANCE & REPAIR-BUILDING	3,000	2,000	56,500	8,500	8,500
10-4261-435101	MAINTENANCE & REPAIR-GROUNDS	1,600	1,700	139,668	8,668	8,668
10-4261-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,700	2,325	6,630	4,630	4,630
10-4261-444000	SERVICE & MAINTENANCE CONTRACT	7,588	8,510	8,465	8,465	8,465
10-4261-458000	CAPITAL OUTLAY-BUILDING IMPROVEMENT	0	12,000	10,000	0	0
10-4261-469500	CONTRACTED SERVICES	6,190	6,190	6,190	4,000	4,000
<b>TOTAL PUBLIC BUILDING-COURTHOUSE</b>		<b>\$97,378</b>	<b>\$122,225</b>	<b>\$325,328</b>	<b>\$124,763</b>	<b>\$124,763</b>
<b>PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING</b>						
10-4262-421100	JANITORIAL SUPPLIES	2,300	2,400	2,600	2,600	2,600
10-4262-432100	TELEPHONE SERVICE	220	500	500	500	500
10-4262-433100	UTILITIES-ELECTRICITY	15,000	18,000	18,725	17,000	17,000
10-4262-433400	UTILITIES-WATER	1,440	1,440	1,700	1,700	1,700
10-4262-435100	MAINTENANCE & REPAIR-BUILDING	8,000	1,300	43,300	1,300	1,300
10-4262-435101	MAINTENANCE & REPAIR-GROUNDS	250	650	650	650	650
10-4262-435200	MAINTENANCE & REPAIR-EQUIPMENT	700	1,650	2,825	2,000	2,000
10-4262-444000	SERVICE & MAINTENANCE CONTRACT	2,515	2,931	2,931	2,931	2,931
10-4262-469500	CONTRACTED SERVICES	1,800	1,800	1,800	1,800	1,800
<b>TOTAL PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING</b>		<b>\$32,225</b>	<b>\$30,671</b>	<b>\$75,031</b>	<b>\$30,481</b>	<b>\$30,481</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PUBLIC BUILDING-ADMINISTRATION BUILDING</b>						
10-4263-421100	JANITORIAL SUPPLIES	1,200	1,200	1,200	1,200	1,200
10-4263-433100	ELECTRICITY	8,500	13,000	12,275	12,275	12,275
10-4263-433300	NATURAL GAS	1,800	1,800	800	800	800
10-4263-433400	WATER	1,000	1,000	1,150	1,150	1,150
10-4263-435100	MAINTENANCE & REPAIR - BUILDING	1,000	1,000	7,320	4,400	4,400
10-4263-435101	MAINTENANCE & REPAIR - GROUNDS	500	650	650	650	650
10-4263-435200	MAINTENANCE & REPAIR - EQUIPMENT	1,200	1,700	2,950	2,450	2,450
10-4263-444000	SERVICE & MAINTENANCE CONTRACTS	2,375	2,475	2,936	2,936	2,936
10-4263-469500	CONTRACTED SERVICES	2,400	2,400	2,400	2,000	2,000
<b>TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING</b>		<b>\$19,975</b>	<b>\$25,225</b>	<b>\$31,681</b>	<b>\$27,861</b>	<b>\$27,861</b>
<b>PUBLIC BUILDING-EMS</b>						
10-4264-435100	MAINTENANCE & REPAIR-BUILDING	0	500	5,000	5,000	5,000
10-4264-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,600	500	500	500	500
<b>TOTAL PUBLIC BUILDING-EMS</b>		<b>\$4,600</b>	<b>\$1,000</b>	<b>\$5,500</b>	<b>\$5,500</b>	<b>\$5,500</b>
<b>PUBLIC BUILDING-HANNAH</b>						
10-4265-432100	TELEPHONE SERVICE	220	220	220	220	220
10-4265-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	550	550	550	550
10-4265-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275	275
10-4265-445102	INSURANCE-FLOOD	5,250	5,700	6,300	6,300	6,300
<b>TOTAL PUBLIC BUILDING-HANNAH</b>		<b>\$5,995</b>	<b>\$6,745</b>	<b>\$7,345</b>	<b>\$7,345</b>	<b>\$7,345</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PUBLIC BUILDING-HEALTH DEPARTMENT</b>						
10-4267-421100	JANITORIAL SUPPLIES	2,500	3,500	3,800	3,500	3,500
10-4267-432100	TELEPHONE	450	450	450	450	450
10-4267-433100	UTILITIES-ELECTRICITY	25,000	27,000	31,000	31,000	31,000
10-4267-433300	UTILITIES-PROPANE	6,100	6,500	4,500	4,500	4,500
10-4267-433400	UTILITIES-WATER	2,000	2,000	2,300	2,000	2,000
10-4267-435100	MAINTENANCE & REPAIR-BUILDING	2,500	1,200	1,500	1,200	1,200
10-4267-435101	MAINTENANCE & REPAIR-GROUNDS	1,200	1,500	13,736	13,736	13,736
10-4267-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,500	1,800	23,685	1,800	1,800
10-4267-444000	SERVICE & MAINTENANCE CONTRACT	2,240	2,576	2,576	2,576	2,576
10-4267-469500	CONTRACTED SERVICES	24,179	7,630	7,630	5,000	5,000
<b>TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT</b>		<b>\$68,669</b>	<b>\$54,156</b>	<b>\$91,177</b>	<b>\$65,762</b>	<b>\$65,762</b>
<b>PUBLIC BUILDING-APPALCART</b>						
10-4268-435100	MAINTENANCE & REPAIR-BUILDING	0	500	500	5,000	5,000
10-4268-445102	INSURANCE-FLOOD	1,600	1,600	1,600	1,600	1,600
<b>TOTAL PUBLIC BUILDING-APPALCART</b>		<b>\$1,600</b>	<b>\$2,100</b>	<b>\$2,100</b>	<b>\$6,600</b>	<b>\$6,600</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PUBLIC BUILDING-LIBRARY</b>						
10-4269-421100	JANITORIAL SUPPLIES	1,350	1,600	1,600	1,600	1,600
10-4269-433100	UTILITIES-ELECTRICITY	18,000	23,000	26,100	26,100	26,100
10-4269-433300	UTILITIES-PROPANE GAS	3,700	3,700	2,600	2,600	2,600
10-4269-433400	UTILITIES-WATER	1,600	1,600	1,200	1,200	1,200
10-4269-433900	UTILITIES-DUMPSTER PICK-UP	645	700	840	840	840
10-4269-435100	MAINTENANCE & REPAIR-BUILDING	500	1,300	22,800	1,000	1,000
10-4269-435101	MAINTENANCE & REPAIR-GROUNDS	1,900	2,600	11,123	11,000	11,000
10-4269-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,525	8,825	3,055	3,055	3,055
10-4269-444000	SERVICE & MAINTENANCE CONTRACT	3,635	3,665	3,680	3,680	3,680
10-4269-458000	CAPITAL OUTLAY-GROUNDS	0	0	30,000	0	0
10-4269-469500	CONTRACTED SERVICES	19,976	5,470	5,470	3,000	3,000
<b>TOTAL PUBLIC BUILDING-LIBRARY</b>		<b>\$52,831</b>	<b>\$52,460</b>	<b>\$108,468</b>	<b>\$54,075</b>	<b>\$54,075</b>
<b>PUBLIC BUILDING-LICENSE PLATE AGENCY</b>						
10-4270-421100	JANITORIAL SUPPLIES	250	0	0	0	0
10-4270-432100	TELEPHONE SERVICE	1,161	0	0	0	0
10-4270-433100	UTILITIES-ELECTRICITY	2,000	0	0	0	0
10-4270-433300	UTILITIES-PROPANE	1,875	0	0	0	0
10-4270-433400	UTILITIES-WATER	600	0	0	0	0
10-4270-351000	MAINTENANCE & REPAIR-BUILDING	250	0	0	0	0
10-4270-435101	MAINTENANCE & REPAIR-GROUNDS	600	0	0	0	0
10-4270-435200	MAINTENANCE & REPAIR-EQUIPMENT	350	0	0	0	0
10-4270-441102	RENT-VETRO BUILDING & PARKING SPACES	36,700	0	0	0	0
10-4270-444000	SERVICE & MTN. CONTRACTS	275	0	0	0	0
10-4270-449907	PROPERTY TAXES	3,404	0	0	0	0
<b>TOTAL PUBLIC BUILDING-LICENSE PLATE AGENCY</b>		<b>\$47,465</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PUBLIC BUILDING-OLD CCC&amp;TI</b>						
10-4271-433100	UTILITIES-ELECTRICITY	700	700	700	700	700
10-4271-435100	MAINTENANCE & REPAIR-BUILDING	0	0	80,000	0	0
10-4271-469500	CONTRACTED SERVICES	1,035	1,035	1,035	1,035	1,035
<b>TOTAL PUBLIC BUILDING-OLD CCC&amp;TI</b>		<b>\$1,735</b>	<b>\$1,735</b>	<b>\$81,735</b>	<b>\$1,735</b>	<b>\$1,735</b>
<b>PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER</b>						
10-4272-421100	JANITORIAL SUPPLIES	1,600	1,600	1,600	1,600	1,600
10-4272-433100	UTILITIES-ELECTRICITY	7,200	7,200	8,300	8,300	8,300
10-4272-433200	UTILITIES-FUEL OIL	5,500	6,375	6,000	6,000	6,000
10-4272-435100	MAINTENANCE & REPAIR-BUILDING	1,640	1,840	28,340	1,000	1,000
10-4272-435101	MAINTENANCE & REPAIR-GROUNDS	1,750	27,200	2,300	2,000	2,000
10-4272-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,085	950	1,650	950	950
10-4272-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275	275
10-4272-449900	LEASE BUYOUT-WAMY	10,714	10,714	10,714	10,714	10,714
10-4272-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	0	0	216,500	0	0
10-4272-469500	CONTRACTED SERVICES	4,965	4,965	4,965	4,500	4,500
<b>TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.</b>		<b>\$37,729</b>	<b>\$61,119</b>	<b>\$280,644</b>	<b>\$35,339</b>	<b>\$35,339</b>
<b>PUBLIC BUILDING-PARKING LOTS</b>						
10-4273-421100	JANITORIAL SUPPLIES	200	200	200	200	200
10-4273-435101	MAINTENANCE& REPAIR-GROUNDS	1,500	1,500	1,500	1,500	1,500
<b>TOTAL PUBLIC BUILDING-PARKING LOTS</b>		<b>\$1,700</b>	<b>\$1,700</b>	<b>\$1,700</b>	<b>\$1,700</b>	<b>\$1,700</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PUBLIC BUILDING-WEST ANNEX/AG BUILDING</b>						
10-4274-421100	JANITORIAL SUPPLIES	1,300	1,700	1,700	1,700	1,700
10-4274-433100	UTILITIES-ELECTRICITY	14,000	16,000	16,475	16,475	16,475
10-4274-433300	UTILITIES-PROPANE GAS	800	800	1,000	1,000	1,000
10-4274-433400	UTILITIES-WATER	1,400	2,100	1,400	1,400	1,400
10-4274-435100	MAINTENANCE & REPAIR-BUILDING	250	1,800	46,760	5,000	5,000
10-4274-435101	MAINTENANCE & REPAIR-GROUNDS	5,040	35,400	19,700	19,700	19,700
10-4274-435200	MAINTENANCE & REPAIR-EQUIPMENT	600	2,325	1,625	625	625
10-4274-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275	275
10-4274-458000	CAPITAL OUTLAY- IMPROVEMENTS	0	6,270	300,000	0	0
10-4274-469500	CONTRACTED SERVICES	10,940	2,740	2,740	2,500	2,500
<b>TOTAL PUBLIC BUILDING-WEST ANNEX/AG BUILDING</b>		<b>\$34,605</b>	<b>\$69,410</b>	<b>\$391,675</b>	<b>\$48,675</b>	<b>\$48,675</b>
<b>PUBLIC BUILDING-HUMAN SERVICES CENTER</b>						
10-4275-421100	JANITORIAL SUPPLIES	4,800	5,000	5,200	5,200	5,200
10-4275-433100	UTILITIES-ELECTRICITY	46,000	52,900	52,700	52,700	52,700
10-4275-433400	UTILITIES-WATER	5,200	5,800	5,850	5,800	5,800
10-4275-435100	MAINTENANCE & REPAIR-BUILDING	3,000	4,000	105,020	4,000	4,000
10-4275-435101	MAINTENANCE & REPAIR-GROUNDS	5,500	6,200	29,492	29,492	29,492
10-4275-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,225	2,525	4,400	2,400	2,400
10-4275-444000	SERVICE & MAINTENANCE CONTRACT	2,240	2,576	2,576	2,576	2,576
10-4275-469500	CONTRACTED SERVICES	7,640	7,250	7,250	7,250	7,250
<b>TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER</b>		<b>\$75,605</b>	<b>\$86,251</b>	<b>\$212,488</b>	<b>\$109,418</b>	<b>\$109,418</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER</b>						
10-4276-421100	JANITORIAL SUPPLIES	350	500	850	850	850
10-4276-433100	UTILITIES-ELECTRICITY	10,000	12,000	16,300	15,000	15,000
10-4276-433900	UTILITIES-DUMPSTER PICK-UP	480	500	600	600	600
10-4276-435100	MAINTENANCE & REPAIR-BUILDING	250	500	3,500	500	500
10-4276-435200	MAINTENANCE & REPAIR-EQUIPMENT	725	825	1,025	825	825
<b>TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER</b>		<b>\$11,805</b>	<b>\$14,325</b>	<b>\$22,275</b>	<b>\$17,775</b>	<b>\$17,775</b>
<b>PUBLIC BUILDING-LAW ENFORCEMENT CENTER</b>						
10-4277-421100	JANITORIAL SUPPLIES	4,000	4,200	4,200	4,200	4,200
10-4277-432100	TELEPHONE-DATA SERVICE	660	850	850	850	850
10-4277-433100	UTILITIES-ELECTRICITY	50,000	60,000	73,225	73,225	73,225
10-4277-433200	UTILITIES-FUEL OIL	0	0	2,000	0	0
10-4277-433300	UTILITIES-PROPANE GAS	20,000	25,000	12,300	12,300	12,300
10-4277-433400	UTILITIES-WATER	36,000	50,000	74,500	74,500	74,500
10-4277-435100	MAINTENANCE & REPAIR-BUILDING	250	3,950	55,078	3,950	3,950
10-4277-435101	MAINTENANCE & REPAIR-GROUNDS	1,000	27,005	1,700	1,700	1,700
10-4277-435200	MAINTENANCE & REPAIR-EQUIPMENT	8,850	9,400	9,575	9,575	9,575
10-4277-444000	SERVICE & MAINTENANCE CONTRACTS	2,650	2,650	3,011	3,011	3,011
10-4277-469500	CONTRACTED SERVICES	23,675	23,675	23,675	20,000	20,000
<b>TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER</b>		<b>\$147,085</b>	<b>\$206,730</b>	<b>\$260,114</b>	<b>\$203,311</b>	<b>\$203,311</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
<b>PUBLIC BUILDING-OLD HIGH SCHOOL</b>						
10-4278-433100	UTILITIES-ELECTRICITY	1,819	0	0	0	0
10-4278-435101	MAINTENANCE & REPAIR-GROUNDS	0	650,000	0	0	0
10-4278-469500	CONTRACTED SERVICES	1,870	0	0	0	0
<b>TOTAL PUBLIC BUILDING-OLD HIGH SCHOOL</b>		<b>\$3,689</b>	<b>\$650,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PUBLIC BUILDING-NRSA HOUSES</b>						
10-4279-469500	CONTRACTED SERVICES	0	2,500	2,500	1,500	1,500
<b>TOTAL PUBLIC BUILDING-NRSA HOUSES</b>		<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>PUBLIC BUILDING-RECREATION ADMINISTRATION</b>						
10-4280-421100	JANITORIAL SUPPLIES	500	500	500	500	500
10-4280-435100	MAINTENANCE & REPAIR-BUILDING	250	500	500	500	500
10-4280-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	500	500	500	500
10-4280-469500	CONTRACTED SERVICES	1,000	500	500	500	500
<b>TOTAL PUBLIC BUILDING-RECREATION ADMINISTRATION</b>		<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PUBLIC BUILDING-AQUATICS CENTER</b>						
10-4281-421100	JANITORIAL SUPPLIES	2,000	2,200	2,200	2,200	2,200
10-4281-433100	UTILITIES-ELECTRICITY	18,000	18,500	24,550	24,550	24,550
10-4281-433300	UTILITIES-NATURAL GAS	30,800	30,000	26,000	26,000	26,000
10-4281-433400	UTILITIES-WATER	10,000	10,000	11,000	11,000	11,000
10-4281-435100	MAINTENANCE & REPAIR-BUILDING	80,311	1,000	3,500	1,000	1,000
10-4281-435101	MAINTENANCE & REPAIR-GROUNDS	7,326	2,000	13,160	2,000	2,000
10-4281-435200	MAINTENANCE & REPAIR-EQUIPMENT	25,200	200	3,790	300	300
10-4281-449900	MISCELLANEOUS EXPENSE	600	600	600	600	600
10-4281-458000	CAPITAL OUTLAY-BUILDING	0	75,000	1,100,000	75,000	75,000
10-4281-469500	CONTRACTED SERVICES	4,805	4,805	4,805	3,000	3,000
<b>TOTAL PUBLIC BUILDING-AQUATICS CENTER</b>		<b>\$179,042</b>	<b>\$144,305</b>	<b>\$1,189,605</b>	<b>\$145,650</b>	<b>\$145,650</b>
<b>PUBLIC BUILDING-OPTIMIST FACILITY</b>						
10-4282-421100	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,000	1,000
10-4282-433100	UTILITIES-ELECTRICITY	1,500	0	0	0	0
10-4282-433101	UTILITIES-ELECTRICITY	2,100	2,100	1,750	1,750	1,750
10-4282-433300	UTILITIES-PROPANE GAS	3,100	3,100	1,800	1,800	1,800
10-4282-433401	UTILITIES-WATER	1,470	1,470	1,200	1,200	1,200
10-4282-435100	MAINTENANCE & REPAIR-BUILDING	250	500	500	500	500
10-4282-435101	MAINTENANCE & REPAIR-GROUNDS	1,810	2,045	2,045	2,045	2,045
10-4282-435200	MAINTENANCE & REPAIR-EQUIPMENT	200	700	700	700	700
10-4282-441200	RENT-BUILDING	18,000	18,000	18,000	18,000	18,000
10-4282-443900	RENT-EQUIPMENT	500	500	500	0	0
10-4282-469500	CONTRACTED SERVICES	6,161	6,161	6,161	5,000	5,000
<b>TOTAL PUBLIC BUILDING-OPTIMIST FACILITY</b>		<b>\$36,091</b>	<b>\$35,576</b>	<b>\$33,656</b>	<b>\$31,995</b>	<b>\$31,995</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PUBLIC BUILDING-RECREATION FIELDS/PARKS</b>						
10-4283-421100	JANITORIAL SUPPLIES	1,000	1,200	1,350	1,350	1,350
10-4283-429000	OTHER SUPPLIES	1,800	0	0	0	0
10-4283-433101	UTILITIES-ELECTRICITY-INDUSTRIAL FIELDS	6,500	5,000	5,000	5,000	5,000
10-4283-433102	UTILITIES-ELECTRICITY-COMPLEX	0	1,500	1,200	1,200	1,200
10-4283-433401	UTILITIES-WATER-INDUSTRIAL FIELDS	1,050	1,050	1,050	1,050	1,050
10-4283-435101	MAINTENANCE & REPAIR-INDUSTRIAL FIELDS	3,610	8,210	28,320	7,000	7,000
10-4283-435102	MAINTENANCE & REPAIR-PARKS	3,975	17,975	4,975	4,975	4,975
10-4283-435103	MAINTENANCE & REPAIR-COMPLEX FIELDS	2,500	5,570	48,670	6,500	6,500
10-4283-435200	MAINTENANCE AGREEMENTS	0	0	4,000	4,000	4,000
10-4283-457002	CAPITAL OUTLAY - LEASEHOLD IMPROVEMENTS	0	0	575,872	0	0
10-4283-469500	CONTRACTED SERVICES	29,850	17,585	17,585	17,585	32,585
<b>TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS</b>		<b>\$50,285</b>	<b>\$58,090</b>	<b>\$688,022</b>	<b>\$48,660</b>	<b>\$63,660</b>
<b>PUBLIC BUILDING-OLD COVE CREEK SCHOOL/GYM</b>						
10-4284-421100	JANITORIAL SUPPLIES	750	850	850	850	850
10-4284-433101	UTILITIES-ELECTRICITY-GYM	3,500	4,000	4,000	4,000	4,000
10-4284-433300	UTILITIES-PROPANE GAS/GYM	5,000	3,500	3,100	3,100	3,100
10-4284-435101	MAINTENANCE & REPAIR-BUILDING	900	1,500	12,400	1,500	1,500
10-4284-435102	MAINTENANCE & REPAIR-GROUNDS	830	700	17,750	17,750	17,750
10-4284-435201	MAINTENANCE & REPAIR-EQUIPMENT	0	250	300	250	250
10-4284-469500	CONTRACTED SERVICES	5,835	5,835	5,835	5,835	5,835
<b>TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL/GYM</b>		<b>\$16,815</b>	<b>\$16,635</b>	<b>\$44,235</b>	<b>\$33,285</b>	<b>\$33,285</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PUBLIC BUILDING-BROOKSHIRE PARK</b>						
10-4285-421100	JANITORIAL SUPPLIES	775	825	950	950	950
10-4285-433100	UTILITIES - ELECTRICITY	5,500	5,500	5,000	5,000	5,000
10-4285-433400	UTILITIES - WATER	1,000	1,000	1,050	1,050	1,050
10-4285-435100	MAINTENANCE & REPAIR-BUILDING	0	500	500	500	500
10-4285-435101	MAINTENANCE & REPAIR-GROUNDS	3,220	3,150	10,100	10,100	10,100
10-4285-435200	MAINTENANCE & REPAIR-EQUIPMENT	100	600	600	600	600
10-4285-445102	INSURANCE - FLOOD	0	625	650	650	650
10-4285-469500	CONTRACTED SERVICES	6,650	6,650	6,650	6,650	6,650
<b>TOTAL PUBLIC BUILDING-BROOKSHIRE PARK</b>		<b>\$17,245</b>	<b>\$18,850</b>	<b>\$25,500</b>	<b>\$25,500</b>	<b>\$25,500</b>
<b>PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX</b>						
10-4287-421100	JANITORIAL SUPPLIES	804	1,000	1,500	1,000	1,000
10-4287-433100	UTILITIES-ELECTRICITY	4,000	4,000	7,000	4,000	4,000
10-4287-433400	UTILITIES-WATER	1,200	1,200	1,600	1,200	1,200
10-4287-435100	MAINTENANCE & REPAIR - BUILDING	250	0	500	0	0
10-4287-435101	MAINTENANCE & REPAIR - GROUNDS	2,110	1,200	1,200	1,200	1,200
10-4287-435200	MAINTENANCE & REPAIR - EQUIPMENT	3,450	3,950	3,950	3,950	3,950
10-4287-469500	CONTRACTED SERVICES	11,445	2,875	17,075	2,875	2,875
<b>TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX</b>		<b>\$23,259</b>	<b>\$14,225</b>	<b>\$32,825</b>	<b>\$14,225</b>	<b>\$14,225</b>
<b>PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS</b>						
10-4286-421100	JANITORIAL SUPPLIES	500	500	500	500	500
10-4286-433100	UTILITIES-ELECTRICITY	5,000	4,000	3,400	3,400	3,400
10-4286-435101	MAINTENANCE & REPAIR - GROUNDS	4,000	10,000	12,000	10,000	10,000
10-4286-458000	CAPITAL OUTLAY - IMPROVEMENTS	0	0	151,000	0	0
10-4286-469500	CONTRACTED SERVICES	9,425	9,425	9,425	8,000	8,000
<b>TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS</b>		<b>\$18,925</b>	<b>\$23,925</b>	<b>\$176,325</b>	<b>\$21,900</b>	<b>\$21,900</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>MAINTENANCE &amp; PUBLIC BUILDING SUMMARY</b>						
	MAINTENANCE	927,053	994,513	1,337,719	1,161,955	1,161,955
	PUBLIC BUILDING-COURTHOUSE	97,378	122,225	325,328	124,763	124,763
	PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING	32,225	30,671	75,031	30,481	30,481
	PUBLIC BUILDING-ADMINISTRATION BUILDING	19,975	25,225	31,681	27,861	27,861
	PUBLIC BUILDING-EMS	4,600	1,000	5,500	5,500	5,500
	PUBLIC BUILDING-HANNAH	5,995	6,745	7,345	7,345	7,345
	PUBLIC BUILDING-HEALTH DEPARTMENT	68,669	54,156	91,177	65,762	65,762
	PUBLIC BUILDING-APPALCART	1,600	2,100	2,100	6,600	6,600
	PUBLIC BUILDING-LIBRARY	52,831	52,460	108,468	54,075	54,075
	PUBLIC BUILDING-LICENSE PLATE AGENCY	47,465	0	0	0	0
	PUBLIC BUILDING-OLD CCC&TI	1,735	1,735	81,735	1,735	1,735
	PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	37,729	61,119	280,644	35,339	35,339
	PUBLIC BUILDING-PARKING LOTS	1,700	1,700	1,700	1,700	1,700
	PUBLIC BUILDING-WEST ANNEX/AG BUILDING	34,605	69,410	391,675	48,675	48,675
	PUBLIC BUILDING-HUMAN SERVICES CENTER	75,605	86,251	212,488	109,418	109,418
	PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	11,805	14,325	22,275	17,775	17,775
	PUBLIC BUILDING-LAW ENFORCEMENT CENTER	147,085	206,730	260,114	203,311	203,311
	PUBLIC BUILDING-OLD HIGH SCHOOL	3,689	650,000	0	0	0
	PUBLIC BUILDING-NRSA HOUSES	0	2,500	2,500	1,500	1,500
	PUBLIC BUILDING-RECREATION ADMINISTRATION	2,000	2,000	2,000	2,000	2,000
	PUBLIC BUILDING-AQUATICS CENTER	179,042	144,305	1,189,605	145,650	145,650
	PUBLIC BUILDING-OPTIMIST FACILITY	36,091	35,576	33,656	31,995	31,995
	PUBLIC BUILDING-RECREATION FIELDS/PARKS	50,285	58,090	688,022	48,660	63,660
	PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	16,815	16,635	44,235	33,285	33,285
	PUBLIC BUILDING-BROOKSHIRE PARK	17,245	18,850	25,500	25,500	25,500
	PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	18,925	23,925	176,325	21,900	21,900
	PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	23,259	14,225	32,825	14,225	14,225
<b>SUMMARY MAINTENANCE &amp; PUBLIC BUILDINGS</b>		<b>\$1,915,406</b>	<b>\$2,696,471</b>	<b>\$5,429,648</b>	<b>\$2,227,010</b>	<b>\$2,242,010</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>SHERIFF'S DEPARTMENT</b>						
10-4310-412100	SALARIES-REGULAR	1,863,809	1,905,547	1,908,302	1,913,747	1,913,747
10-4310-412800	UNIFORM ALLOWANCE	5,500	5,500	4,950	4,950	4,950
10-4310-412801	CELLPHONE ALLOWANCE	12,000	10,560	10,560	10,560	10,560
10-4310-412900	DOG TRAINING ALLOWANCE	6,215	9,350	9,522	9,522	9,522
10-4310-413100	SEPARATION ALLOWANCE	40,153	38,050	37,522	37,522	37,522
10-4310-413300	SUPPLEMENTAL RETIREMENT	89,546	91,523	89,003	89,152	89,152
10-4310-418100	SOCIAL SECURITY EXPENSE	154,214	154,477	153,822	154,258	154,258
10-4310-418200	LOCAL GOV'T RETIREMENT EXPENSE	139,786	135,167	140,260	139,124	139,124
10-4310-418300	HEALTH INSURANCE EXPENSE	356,475	365,050	384,650	376,800	376,800
10-4310-418600	WORKER'S COMPENSATION	59,572	57,000	65,374	65,559	65,559
10-4310-418900	OTHER FRINGE-401K	3,754	3,829	5,533	5,644	5,644
10-4310-418901	OTHER FRINGE-457	17,640	17,640	17,640	17,280	17,280
10-4310-421200	UNIFORMS	14,000	14,000	19,000	15,000	19,000
10-4310-423800	DRUG PURCHASES	6,000	6,000	6,000	5,000	5,000
10-4310-425100	MOTOR FUELS & LUBRICANTS	130,000	150,000	170,000	160,000	160,000
10-4310-425200	TIRES	11,000	12,500	13,500	12,500	12,500
10-4310-425300	VEHICLE PARTS	2,000	2,000	2,000	2,000	2,000
10-4310-429000	OFFICE/OTHER SUPPLIES	15,000	18,000	25,000	18,000	18,000
10-4310-429002	DRUG DOG EXPENSES	3,000	3,000	3,000	3,000	3,000
10-4310-429201	PROGRAM SUPPLIES-DARE	4,000	4,000	5,500	4,000	4,000
10-4310-431100	TRAVEL-MILEAGE	500	250	250	100	100
10-4310-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500	1,500
10-4310-432100	TELEPHONE SERVICE	17,000	14,000	14,000	14,000	14,000
10-4310-432500	POSTAGE	4,000	4,000	4,000	4,000	4,000
10-4310-434100	PRINTING	500	250	250	250	250
10-4310-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,000	2,500	2,500	1,000	1,000
10-4310-435300	MAINTENANCE & REPAIR-VEHICLES	22,000	30,000	35,000	35,000	35,000
10-4310-437000	ADVERTISING	200	200	200	200	200
10-4310-439500	EMPLOYEE TRAINING	4,500	4,500	4,200	1,500	1,500
10-4310-439501	AMMUNITION & GUN EXPENSES	0	0	11,300	7,500	11,500

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
10-4310-439900	DRUG TESTING	500	500	250	250	250
10-4310-439901	CONCEALED WEAPON CARRY PERMITS	11,000	15,000	16,500	16,500	16,500
10-4310-444000	SERVICE & MAINTENANCE CONTRACT	9,590	13,000	14,400	13,500	13,500
10-4310-445300	INSURANCE-FIDELITY BOND	125	125	125	125	125
10-4310-447000	SEPARATION ALLOWANCE ACTUARIAL	10,000	10,000	10,000	10,000	10,000
10-4310-449100	DUES & SUBSCRIPTIONS	1,700	1,700	1,700	1,000	1,000
10-4310-449900	MISCELLANEOUS EXPENSE	0	500	500	250	250
10-4310-449903	TACTICAL TEAM EXPENSE/SWAT	500	2,500	9,000	2,500	9,000
10-4310-451000	CAPITAL OUTLAY-FURNITURE/EQUIPMENT	0	0	1,200	0	12,000
10-4310-451001	CAPITAL OUTLAY-GRANT MATCH	0	0	5,000	0	0
10-4310-454000	CAPITAL OUTLAY-VEHICLES	90,000	120,000	192,000	160,000	165,200
10-4310-469500	CONTRACTED SERVICES-LEGAL	8,050	8,050	14,000	5,000	5,000
<b>TOTAL SHERIFF'S DEPARTMENT</b>		<b>\$3,118,329</b>	<b>\$3,231,768</b>	<b>\$3,409,013</b>	<b>\$3,317,793</b>	<b>\$3,349,493</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>JAIL</b>						
10-4320-412100	SALARIES-REGULAR	933,399	952,067	937,309	952,013	952,013
10-4320-412801	CELL PHONE ALLOWANCE	0	480	480	480	480
10-4320-418100	SOCIAL SECURITY EXPENSE	74,672	76,204	74,985	76,161	76,161
10-4320-418200	LOCAL GOV'T RETIREMENT EXPENSE	70,005	66,678	67,018	68,070	68,070
10-4320-418300	HEALTH INSURANCE EXPENSE	196,425	201,150	211,950	211,950	211,950
10-4320-418600	WORKER'S COMPENSATION	28,002	28,562	32,806	33,320	33,320
10-4320-418900	OTHER FRINGE-401K	46,670	47,675	46,865	47,601	47,601
10-4320-418901	OTHER FRINGE-457	9,720	9,720	9,720	9,720	9,720
10-4320-421100	JANITORIAL SUPPLIES	14,000	14,000	14,000	14,000	14,000
10-4320-421200	UNIFORMS	7,000	5,000	10,800	5,000	5,000
10-4320-422000	FOOD AND PROVISIONS	320,000	335,000	352,500	350,000	350,000
10-4320-423800	PRESCRIPTION DRUG PURCHASES	24,000	18,000	18,000	16,000	16,000
10-4320-429000	OTHER SUPPLIES	14,500	14,500	14,500	14,500	14,500
10-4320-431100	TRAVEL-MILEAGE	600	200	200	100	100
10-4320-431200	TRAVEL-SUBSISTENCE	1,000	500	500	500	500
10-4320-435200	MAINTENANCE & REPAIR-EQUIPMENT	10,000	11,500	12,500	11,500	11,500
10-4320-439500	EMPLOYEE TRAINING	1,000	500	500	500	500
10-4320-439900	DRUG TESTING	500	250	250	250	250
10-4320-445400	CATASTROPHIC INS.-INMATES	35,000	35,000	40,000	45,000	45,000
10-4320-449900	MISCELLANEOUS EXPENSE	1,000	500	500	500	500
10-4320-449902	DNA-INMATE	500	250	250	250	250
10-4320-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	7,000	0	5,000	0	5,000
10-4320-469102	PROF.SERVICES-MEDICAL	100,000	150,000	150,000	150,000	150,000
10-4320-469500	CONTRACTED SERVICES	5,000	6,000	7,875	6,000	6,000
<b>TOTAL JAIL</b>		<b>\$1,899,993</b>	<b>\$1,973,736</b>	<b>\$2,008,508</b>	<b>\$2,013,415</b>	<b>\$2,018,415</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>EMERGENCY SERVICES</b>						
10-4311-412100	SALARIES-REGULAR	353,785	480,377	533,444	488,897	488,897
10-4311-412801	CELL PHONE ALLOWANCE	0	480	960	960	960
10-4311-418100	SOCIAL SECURITY EXPENSE	28,303	38,469	42,676	39,112	39,112
10-4311-418200	LOCAL GOV'T RETIREMENT EXPENSE	26,534	33,660	38,141	34,956	34,956
10-4311-418300	HEALTH INSURANCE EXPENSE	72,750	96,850	113,825	102,050	102,050
10-4311-418600	WORKER'S COMPENSATION	1,061	1,444	1,760	1,615	1,615
10-4311-418900	OTHER FRINGE-401K	17,689	24,043	26,672	24,445	24,445
10-4311-418901	OTHER FRINGE-457	3,600	4,680	5,220	4,680	4,680
10-4311-421200	UNIFORMS	800	1,500	1,300	750	750
10-4311-425100	MOTOR FUELS	0	3,500	2,500	2,000	2,000
10-4311-429000	OTHER SUPPLIES	1,200	1,500	1,500	1,000	1,000
10-4311-429002	DCI LICENSES/FEES	4,900	1,500	1,500	1,500	1,500
10-4311-431100	TRAVEL-MILEAGE	500	500	100	100	100
10-4311-431200	TRAVEL-SUBSISTENCE	750	900	500	500	500
10-4311-432100	TELEPHONE SERVICE	15,750	15,750	15,000	15,000	15,000
10-4311-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	10,000	10,000	7,500	7,500
10-4311-435300	MAINTENANCE & REPAIR-VEHICLES	0	2,000	1,000	1,000	1,000
10-4311-439500	EMPLOYEE TRAINING	1,000	1,300	500	500	500
10-4311-439900	DRUG TESTING	125	125	125	125	125
10-4311-444000	SERVICE & MAINTENANCE CONTRACTS	7,500	7,500	4,100	4,100	4,100
10-4311-449100	DUES & SUBSCRIPTIONS	200	200	350	350	350
10-4311-449900	MISCELLANEOUS EXPENSE	200	250	250	250	250
10-4311-451000	CAPITAL OUTLAY - FURN & EQUIP	0	2,000	47,753	0	0
<b>TOTAL EMERGENCY SERVICES</b>		<b>\$537,147</b>	<b>\$728,528</b>	<b>\$849,176</b>	<b>\$731,390</b>	<b>\$731,390</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>EMERGENCY MANAGEMENT, A DIVISION OF EMERGENCY SERVICES</b>						
10-4330-412100	SALARIES-REGULAR	124,554	170,702	170,702	174,116	174,116
10-4330-412101	SALARIES-ON CALL	2,600	5,200	5,200	5,570	5,570
10-4330-412801	CELLPHONE ALLOWANCE	960	1,440	1,440	1,440	1,440
10-4330-418100	SOCIAL SECURITY EXPENSE	10,249	14,187	14,072	14,375	14,375
10-4330-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,028	12,414	12,577	12,848	12,848
10-4330-418300	HEALTH INSURANCE EXPENSE	21,825	29,800	31,400	31,400	31,400
10-4330-418600	WORKER'S COMPENSATION	3,843	4,000	4,660	4,353	4,353
10-4330-418900	OTHER FRINGE-401K	6,358	8,867	8,795	8,983	8,983
10-4330-418901	OTHER FRINGE-457	1,080	1,440	1,440	1,440	1,440
10-4330-421200	UNIFORMS	250	250	250	250	250
10-4330-425100	MOTOR FUELS & LUBRICANTS	6,500	9,000	9,000	8,000	8,000
10-4330-425200	TIRES	550	550	1,100	1,100	1,100
10-4330-425300	VEHICLE PARTS	2,000	500	500	500	500
10-4330-426000	OFFICE SUPPLIES	900	900	900	900	900
10-4330-429000	OTHER SUPPLIES	1,250	2,000	2,700	2,000	2,000
10-4330-429001	OTHER SUPPLIES-NON 911	0	13,000	11,500	10,000	10,000
10-4330-429003	OTHER SUPPLIES-HAZMAT	0	0	1,300	1,300	1,300
10-4330-431200	TRAVEL-SUBSISTENCE	500	500	800	400	400
10-4330-432100	TELEPHONE SERVICE	1,000	1,000	1,000	1,100	1,100
10-4330-432500	POSTAGE	500	500	500	500	500
10-4330-433100	UTILITIES-ELECTRICITY	1,000	1,000	1,150	1,150	1,150
10-4330-433300	UTILITIES-PROPANE GAS	750	1,500	1,500	1,000	1,000
10-4330-435200	MAINTENANCE & REPAIR-EQUIPMENT	35,000	37,774	24,150	24,150	24,150
10-4330-435201	MAINTENANCE & REPAIR - SMOKE HOUSE	250	250	250	250	250
10-4330-435300	MAINTENANCE & REPAIR-VEHICLES	1,500	1,500	3,000	1,500	1,500
10-4330-439500	EMPLOYEE TRAINING	750	750	6,100	750	750
10-4330-441100	RENT-LAND-TATER HILL & WILDCAT	5,500	5,500	5,500	5,500	5,500
10-4330-442200	SOFTWARE LICENSE-CODE RED	15,000	10,000	10,000	10,000	10,000
10-4330-449100	DUES & SUBSCRIPTIONS	800	800	800	800	800
10-4330-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	27,925	0	5,000	2,500	2,500
10-4330-454000	CAPITAL OUTLAY-VEHICLES	25,582	0	0	0	0

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
10-4330-469100	PROFESSIONAL SERVICES- FIRE DEPT AUDITS	7,700	7,700	7,700	7,700	7,700
10-4330-469901	FIRE DIST.-FOSCOE	19,000	19,000	0	165,126	165,126
10-4330-469904	FIRE DIST.-BEAVER DAM	32,000	32,000	32,000	35,223	35,223
10-4330-469905	PAY.TO FIRE DIST.-BOONE	19,000	19,000	19,000	232,638	232,638
10-4330-469906	FIRE DIST.-ZIONVILLE	32,000	32,000	32,000	34,574	34,574
10-4330-469907	FIRE DIST.-COVE CREEK	27,000	27,000	27,000	72,081	72,081
10-4330-469908	FIRE DIST.-STEWART SIMMONS	27,000	27,000	27,000	46,471	46,471
10-4330-469910	FIRE DIST.-MEAT CAMP	27,000	27,000	27,000	64,520	64,520
10-4330-469911	FIRE DIST.-TODD	16,000	16,000	0	19,671	19,671
10-4330-469912	FIRE DIST.-BLOWING ROCK	19,000	19,000	19,000	144,321	144,321
10-4330-469913	FIRE DIST.-SHAWNEEHAW	32,000	32,000	32,000	32,000	32,000
10-4330-469919	FIRE DIST-CRESTON	8,000	8,000	8,000	8,000	8,000
10-4330-469924	FIRE DIST.-DEEP GAP	28,500	28,500	28,500	58,013	58,013
10-4330-469998	FIRE DIST.-BEECH MTN.	20,500	20,500	20,500	20,500	20,500
10-4330-469999	FIRE DIST.-SEVEN DEVILS	12,000	12,000	181,962	12,000	12,000
<b>TOTAL EMERGENCY MANAGEMENT</b>		<b>\$634,704</b>	<b>\$662,024</b>	<b>\$798,948</b>	<b>\$1,281,013</b>	<b>\$1,281,013</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PLANNING &amp; INSPECTIONS</b>						
10-4350-412100	SALARIES-REGULAR	439,480	397,433	401,669	409,702	409,702
10-4350-412801	CELLPHONE ALLOWANCE	2,400	1,440	1,440	1,440	1,440
10-4350-418100	SOCIAL SECURITY EXPENSE	35,350	31,910	32,134	32,779	32,779
10-4350-418200	LOCAL GOV'T RETIREMENT EXPENSE	31,203	27,921	28,719	29,294	29,294
10-4350-418300	HEALTH INSURANCE EXPENSE	65,475	59,600	62,800	62,800	62,800
10-4350-418600	WORKER'S COMPENSATION	6,592	5,500	7,029	7,170	7,170
10-4350-418900	OTHER FRINGE-401K	21,971	19,944	20,083	20,485	20,485
10-4350-418901	OTHER FRINGE-457	3,240	2,880	2,880	2,880	2,880
10-4350-425100	MOTOR FUELS & LUBRICANTS	10,000	12,000	12,000	12,000	12,000
10-4350-425200	TIRES	600	600	3,250	3,250	3,250
10-4350-426000	OFFICE SUPPLIES	1,200	1,200	1,200	1,200	1,200
10-4350-429000	OTHER SUPPLIES	13,125	0	0	0	0
10-4350-431200	TRAVEL-SUBSISTENCE	500	500	500	500	500
10-4350-432500	POSTAGE	1,500	1,500	1,200	1,200	1,200
10-4350-435300	MAINTENANCE & REPAIR-VEHICLES	5,000	4,000	4,000	4,000	4,000
10-4350-437000	ADVERTISING	100	100	100	100	100
10-4350-439500	EMPLOYEE TRAINING	2,500	2,000	2,000	2,000	2,000
10-4350-449100	DUES & SUBSCRIPTIONS	2,200	2,000	2,000	2,000	2,000
10-4350-449900	MISCELLANEOUS EXPENSE	2,500	1,000	1,000	1,000	1,000
<b>TOTAL PLANNING &amp; INSPECTIONS</b>		<b>\$644,936</b>	<b>\$571,528</b>	<b>\$584,004</b>	<b>\$593,800</b>	<b>\$593,800</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>MEDICAL EXAMINER</b>						
10-4360-469102	PROF.SERVICES-MEDICAL EXAMINERS	25,000	25,000	25,000	25,000	25,000
<b>TOTAL MEDICAL EXAMINER</b>		<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>AMBULANCE &amp; RESCUE SQUADS</b>						
10-4370-432100	TELEPHONE SERVICE	1,700	1,700	1,700	1,700	1,700
10-4370-433100	UTILITIES-ELECTRICITY	2,000	2,000	2,000	2,000	2,000
10-4370-469100	PROFESSIONAL SERVICES-AUDIT	700	700	700	700	700
10-4370-469500	CONTRACTED SERV-MEDICAL DIRECTOR	24,000	24,000	24,000	24,000	24,000
10-4370-469501	CONTRACTED SERV-WATAUGA MEDICS	764,125	789,120	991,440	967,765	967,765
10-4370-469502	CONTRACTED SERV-AVERY COUNTY	63,000	66,000	68,000	68,000	68,000
10-4370-469503	CONTRACTED SERV-WAT. RESCUE SQUAD	70,000	70,000	85,000	70,000	70,000
10-4370-469504	CONTRACTED SERV-BLOWING ROCK RESCUE	32,000	32,000	32,000	32,000	32,000
<b>TOTAL AMBULANCE &amp; RESCUE SQUADS</b>		<b>\$957,525</b>	<b>\$985,520</b>	<b>\$1,204,840</b>	<b>\$1,166,165</b>	<b>\$1,166,165</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>ANIMAL CARE &amp; CONTROL</b>						
10-4380-412100	SALARIES-REGULAR	69,741	71,136	71,136	72,559	72,559
10-4380-412101	SALARIES-ON CALL	5,200	5,200	5,200	5,570	5,570
10-4380-412801	CELLPHONE ALLOWANCE	960	960	960	960	960
10-4380-418100	SOCIAL SECURITY EXPENSE	6,072	6,184	6,107	6,250	6,250
10-4380-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,321	5,411	5,458	5,586	5,586
10-4380-418300	HEALTH INSURANCE EXPENSE	14,550	14,900	15,700	15,700	15,700
10-4380-418600	WORKER'S COMPENSATION	1,139	1,000	1,069	1,094	1,094
10-4380-418900	OTHER FRINGE-401K	3,747	3,865	3,817	3,906	3,906
10-4380-418901	OTHER FRINGE-457	720	720	720	720	720
10-4380-421200	UNIFORMS	1,250	750	800	600	600
10-4380-425100	MOTOR FUELS & LUBRICANTS	7,800	8,000	8,000	6,500	6,500
10-4380-425200	TIRES	625	700	1,200	1,200	1,200
10-4380-426000	OFFICE SUPPLIES	350	350	250	250	250
10-4380-429000	OTHER SUPPLIES	2,000	2,000	2,000	500	500
10-4380-431100	TRAVEL-MILEAGE	200	0	200	0	0
10-4380-431200	TRAVEL-SUBSISTENCE	450	50	200	200	200
10-4380-432100	TELEPHONE SERVICE	600	650	650	600	600
10-4380-432500	POSTAGE	400	400	400	400	400
10-4380-434100	PRINTING	250	250	250	0	0
10-4380-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	250	250	0	0
10-4380-435300	MAINTENANCE & REPAIR-VEHICLES	750	750	750	750	750
10-4380-439500	EMPLOYEE TRAINING	250	150	150	150	150
10-4380-449900	MISCELLANEOUS EXPENSE	150	150	150	150	150
10-4380-454000	CAPITAL OUTLAY-VEHICLES	0	0	32,954	0	0
<b>TOTAL ANIMAL CARE &amp; CONTROL</b>		<b>\$122,775</b>	<b>\$123,826</b>	<b>\$158,371</b>	<b>\$123,645</b>	<b>\$123,645</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
<b>APPALCART</b>						
10-4500-469300	GENERAL APPROPRIATION	67,495	67,495	102,162	67,495	67,495
<b>TOTAL APPALCART</b>		<b>\$67,495</b>	<b>\$67,495</b>	<b>\$102,162</b>	<b>\$67,495</b>	<b>\$67,495</b>
<b>FORESTRY</b>						
10-4750-469300	GENERAL APPROPRIATION	40,482	53,635	43,798	43,798	43,798
<b>TOTAL FORESTRY</b>		<b>\$40,482</b>	<b>\$53,635</b>	<b>\$43,798</b>	<b>\$43,798</b>	<b>\$43,798</b>
<b>ECONOMIC DEVELOPMENT</b>						
10-4920-449900	CLEANING CONTRACT	7,333	0	0	0	0
10-4920-449901	GREEN BUSINESS PLAN	1,788	0	300	300	300
10-4920-449902	AEC OFFICE EXPENSES	0	0	9,400	9,400	9,400
10-4920-463000	GENERAL APPROPRIATION	48,500	48,500	48,500	48,500	48,500
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>\$57,621</b>	<b>\$48,500</b>	<b>\$58,200</b>	<b>\$58,200</b>	<b>\$58,200</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>COOPERATIVE EXTENSION</b>						
10-4950-412100	SALARIES-REGULAR	173,101	174,502	181,510	178,100	178,100
10-4950-418100	SOCIAL SECURITY EXPENSE	13,191	13,349	13,824	13,625	13,625
10-4950-418200	STATE RETIREMENT CONTRIBUTION	18,789	22,481	25,796	24,934	24,934
10-4950-418300	HEALTH INSURANCE EXPENSE	19,928	19,989	21,788	21,788	21,788
10-4950-418500	UNEMPLOYMENT COMPENSATION	0	1,235	632	632	632
10-4950-418600	WORKER'S COMPENSATION	200	190	92	91	91
10-4950-429000	OTHER SUPPLIES	7,500	7,500	7,705	7,705	7,705
10-4950-431100	TRAVEL-MILEAGE	500	0	0	0	0
10-4950-431101	TRAVEL-OUTSIDE COUNTY	240	0	0	0	0
10-4950-431200	TRAVEL-SUBSISTENCE-OUT OF COUNTY	345	0	0	0	0
10-4950-432100	TELEPHONE SERVICE	1,300	1,200	1,200	1,200	1,200
10-4950-432500	POSTAGE	200	200	200	200	200
10-4950-439500	EMPLOYEE TRAINING	310	0	0	0	0
10-4950-444000	SERVICE & MAINTENANCE CONTRACT	709	500	500	500	500
10-4950-449100	DUES & SUBSCRIPTIONS	2,111	2,020	2,020	2,020	2,020
10-4950-449900	MISCELLANEOUS EXPENSE	1,500	3,025	3,260	3,260	3,260
<b>TOTAL COOPERATIVE EXTENSION</b>		<b>\$239,924</b>	<b>\$246,191</b>	<b>\$258,527</b>	<b>\$254,055</b>	<b>\$254,055</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>SOIL AND WATER CONSERVATION</b>						
10-4960-412100	SALARIES-REGULAR	78,234	79,799	67,850	69,207	69,207
10-4960-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
10-4960-418100	SOCIAL SECURITY EXPENSE	6,297	6,422	5,430	5,537	5,537
10-4960-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,555	5,620	4,851	4,948	4,948
10-4960-418300	HEALTH INSURANCE EXPENSE	14,550	14,900	15,700	15,700	15,700
10-4960-418600	WORKER'S COMPENSATION	1,174	900	1,018	1,038	1,038
10-4960-418900	OTHER FRINGE-401K	3,912	4,014	3,391	3,460	3,460
10-4960-418901	OTHER FRINGE-457	720	720	720	720	720
10-4960-425100	MOTOR FUELS & LUBRICANTS	1,500	1,500	1,500	1,500	1,500
10-4960-425200	TIRES	0	600	0	0	0
10-4960-426000	OFFICE SUPPLIES	500	500	500	500	500
10-4960-429000	OTHER SUPPLIES	4,000	4,000	4,000	4,000	4,000
10-4960-431100	TRAVEL-MILEAGE	250	250	250	250	250
10-4960-431200	TRAVEL-SUBSISTENCE	500	500	500	500	500
10-4960-432100	TELEPHONE SERVICE	250	250	250	250	250
10-4960-432500	POSTAGE	200	200	200	200	200
10-4960-435200	MAINTENANCE & REPAIR-EQUIPMENT	200	200	200	200	200
10-4960-435300	MAINTENANCE & REPAIR-VEHICLES	200	200	200	200	200
10-4960-439500	EMPLOYEE TRAINING	500	500	500	500	500
10-4960-449901	FARM PRESERVATION	300	300	300	300	300
10-4960-469853	SPECIAL ALLOCATION	2,000	1,800	1,800	1,800	1,800
<b>TOTAL SOIL CONSERVATION</b>		<b>\$121,322</b>	<b>\$123,655</b>	<b>\$109,640</b>	<b>\$111,290</b>	<b>\$111,290</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED	ADMIN RECOMMENDED FY 13-14	BOARD APPROVED
<b>PUBLIC HEALTH</b>						
10-5110-463000	ANNUAL APPROPRIATION	541,127	568,183	568,183	568,183	568,183
<b>TOTAL PUBLIC HEALTH</b>		<b>\$541,127</b>	<b>\$568,183</b>	<b>\$568,183</b>	<b>\$568,183</b>	<b>\$568,183</b>
<b>MENTAL HEALTH</b>						
10-5210-463000	ANNUAL APPROPRIATION	221,194	221,194	221,194	221,194	171,194
10-5210-469852	ABC BOTTLE TAX	18,500	0	0	0	0
<b>TOTAL MENTAL HEALTH</b>		<b>\$239,694</b>	<b>\$221,194</b>	<b>\$221,194</b>	<b>\$221,194</b>	<b>\$171,194</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PROJECT ON AGING</b>						
10-5550-412100	SALARIES-REGULAR	653,098	656,530	617,398	629,746	629,746
10-5550-412101	SALARIES-NON REGULAR	26,000	26,000	14,000	14,000	14,000
10-5550-418100	SOCIAL SECURITY EXPENSE	54,328	54,602	50,512	51,500	51,500
10-5550-418200	LOCAL GOVT RETIREMENT EXPENSE	46,370	45,956	44,144	45,027	45,027
10-5550-418300	HEALTH INSURANCE EXPENSE	138,225	145,275	145,225	145,225	145,225
10-5550-418600	WORKER'S COMPENSATION	13,582	13,000	13,891	14,162	14,162
10-5550-418900	OTHER FRINGE-401K	32,655	32,827	30,870	31,487	31,487
10-5550-418901	OTHER FRINGE-457	6,840	7,020	6,660	6,660	6,660
10-5550-422000	FOOD AND PROVISIONS	80,000	90,000	95,000	95,000	95,000
10-5550-426000	OFFICE SUPPLIES	4,250	4,250	4,250	4,250	4,250
10-5550-429200	PROGRAM SUPPLIES	28,000	25,000	25,000	25,000	25,000
10-5550-431100	TRAVEL-MILEAGE	28,000	28,000	28,000	28,000	28,000
10-5550-431300	TRAVEL-CLIENT TRANSPORT	30,000	30,000	33,000	33,000	33,000
10-5550-431500	TRAVEL-HOME DELIVERED MEALS	22,000	22,000	22,000	22,000	22,000
10-5550-432100	TELEPHONE SERVICE	8,000	7,500	7,500	7,500	7,500
10-5550-432500	POSTAGE	1,600	1,600	1,600	1,600	1,600
10-5550-434100	PRINTING	1,800	1,800	1,800	1,800	1,800
10-5550-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,500	1,250	1,250	1,250	1,250
10-5550-437000	ADVERTISING	500	300	300	300	300
10-5550-439500	EMPLOYEE TRAINING	1,000	750	750	750	750
10-5550-449100	DUES & SUBSCRIPTIONS	400	400	400	400	400
10-5550-469510	VOLUNTEER RECOGNITION	2,000	2,000	2,000	2,000	2,000
10-5550-469511	CONT.SERVICES-HEALTH SCREEN	4,000	0	0	0	0
10-5550-469512	CONTRACTED SERVICES-HB 405 SCREENING	6,000	6,000	6,000	6,000	6,000
10-5550-469514	INSTRUCTORS FEES	8,000	8,000	8,000	8,000	8,000
10-5550-469515	SELF SUPPORTING CLASS FEES	0	14,504	10,000	10,000	10,000
<b>TOTAL PROJECT ON AGING</b>		<b>\$1,198,148</b>	<b>\$1,210,060</b>	<b>\$1,169,550</b>	<b>\$1,184,657</b>	<b>\$1,184,657</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
<b>VETERAN SERVICES</b>						
10-5820-412100	SALARIES-REGULAR	78,234	75,000	66,640	67,973	67,973
10-5820-418100	SOCIAL SECURITY EXPENSE	6,259	6,000	5,333	5,438	5,438
10-5820-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,617	5,250	4,765	4,860	4,860
10-5820-418300	HEALTH INSURANCE EXPENSE	14,550	14,900	15,700	15,700	15,700
10-5820-418600	WORKER'S COMPENSATION	237	237	220	224	224
10-5820-418900	OTHER FRINGE-401K	3,956	3,750	3,332	3,400	3,400
10-5820-418901	OTHER FRINGE-457	720	720	720	720	720
10-5820-426000	OFFICE SUPPLIES	850	850	850	850	850
10-5820-431100	TRAVEL-MILEAGE	550	550	600	600	600
10-5820-431200	TRAVEL-SUBSISTENCE	525	525	525	525	525
10-5820-432500	POSTAGE	800	800	800	800	800
10-5820-439500	EMPLOYEE TRAINING	300	250	300	300	300
10-5820-449100	DUES & SUBSCRIPTIONS	200	200	235	235	235
<b>TOTAL VETERAN SERVICES</b>		<b>\$112,798</b>	<b>\$109,032</b>	<b>\$100,020</b>	<b>\$101,625</b>	<b>\$101,625</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>SPECIAL APPROPRIATIONS</b>						
10-5890-463103	BEECH MTN. PARKS & RECREATION	2,500	2,500	2,500	2,500	2,500
10-5890-463104	WATAUGA CO. ARTS COUNCIL	8,800	8,800	8,800	8,800	8,800
10-5890-463106	BLOWING ROCK PARKS & RECREATION	15,000	15,000	17,500	15,000	15,000
10-5890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000	33,000
10-5890-463110	SOUTHERN APP. HISTORICAL ASSOC.	12,000	12,000	20,000	12,000	12,000
10-5890-469811	THE CHILDREN'S PLAYHOUSE	2,500	0	5,000	0	2,500
10-5890-463113	PARENT TO PARENT	0	0	2,000	0	0
10-5890-463114	FOSCOE GRANDFATHER COMM. CTR.	0	0	18,680	0	5,000
10-5890-463119	VALLE CRUCIS COMM. PARK	16,000	16,000	18,000	16,000	15,000
10-5890-463120	GREEN VALLEY COMMUNITY PARK	10,000	10,000	15,000	10,000	8,000
10-5890-463124	WATAUGA CO HUMANE SOCIETY	75,000	78,000	100,501	79,482	79,482
10-5890-463127	CHILDREN'S COUNCIL	2,500	0	0	0	0
10-5890-463131	FOSTER GRANDPARENT PROGRAM	1,100	1,100	7,500	1,100	0
10-5890-469848	BLUE RIDGE MEDIATION / DRUG COURT	35,000	18,500	18,500	18,500	18,500
10-5890-463135	HOSPITALITY HOUSE-CO. ALLOC	0	0	23,360	0	0
10-5890-463136	HOSPITALITY HOUSE - WeCAN	2,000	1,000	10,000	1,000	2,500
10-5890-463140	OASIS-COUNTY ALLOCATION	10,000	10,000	10,000	10,000	10,000
14-5890-463104	OASIS-BUILDING GRANT MATCH	10,000	0	0	0	0
10-5890-463137	HUNGER COALITION	14,000	14,000	16,000	14,000	8,500
10-5890-463138	COMMUNITY CARE CLINIC	22,500	22,500	25,044	22,500	17,000
10-5890-463139	MOUNTAIN ALLIANCE	15,000	15,000	17,500	15,000	10,000
10-5890-463141	WYN-COUNTY ALLOCATION	3,300	3,300	6,000	3,300	1,500

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
10-5890-463142	PROJECT CHALLENGE-JCPC	35,653	37,497	37,497	37,497	37,497
10-5890-463143	PROJECT CHALLENGE-JCPC COUNTY MATCH	10,696	11,249	11,249	11,249	11,249
10-5890-463144	WYN-JCPC	42,278	44,973	44,973	44,973	44,973
10-5890-463145	WYN-JCPC COUNTY MATCH	12,683	13,492	13,492	13,492	13,492
10-5890-463146	BLUE RIDGE MEDIATION CTR.-JCPC	11,400	11,400	11,400	11,400	11,400
10-5890-463147	BLUE RIDGE MEDIATION CTR.-COUNTY MATCH	3,420	3,420	3,420	3,420	3,420
10-5890-463148	JCPC TASK FORCE	400	300	300	300	300
10-5890-463149	CROSSNORE SCHOOL - JCPC	0	17,000	17,000	17,000	17,000
10-5890-463150	CROSSNORE SCHOOL - COUNTY MATCH	0	5,100	5,100	5,100	5,100
14-5890-469814	BARIUM SPRINGS - JCPC	24,554	0	0	0	0
14-5890-469815	BARIUM SPRINGS-COUNTY MATCH	7,366	0	0	0	0
<b>TOTAL SPECIAL APPROPRIATIONS</b>		<b>\$438,650</b>	<b>\$405,131</b>	<b>\$519,316</b>	<b>\$406,613</b>	<b>\$393,713</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED	ADMIN RECOMMENDED FY 13-14	BOARD APPROVED
<b>PUBLIC SCHOOLS-CURRENT EXPENSE</b>						
10-5911-463000	ANNUAL APPROPRIATION	11,839,645	11,839,645	13,341,893	12,062,834	12,062,834
10-5911-463001	CURRENT CAPITAL OUTLAY	321,574	340,400	555,370	0	0
10-5911-499100	COLA CONTINGENCY	0	0	0	132,000	132,000
10-9800-498021	CAPITAL PROJECTS SET ASIDE	0	0	0	340,400	340,400
10-5911-469801	ED GRANT NATL. FOREST RECEIPTS	575	575	575	575	575
<b>TOTAL PUBLIC SCHOOLS-CURRENT EXPENSE</b>		<b>\$12,161,794</b>	<b>\$12,180,620</b>	<b>\$13,897,838</b>	<b>\$12,535,809</b>	<b>\$12,535,809</b>
<b>CALDWELL COMMUNITY COLLEGE &amp; TECHNICAL INSTITUTE</b>						
10-5921-463000	ANNUAL APPROPRIATION	800,980	800,980	843,764	825,009	825,009
10-5921-463001	CURRENT CAPITAL OUTLAY	10,000	10,000	50,000	10,000	10,000
<b>TOTAL CALDWELL COMMUNITY COLLEGE &amp; TECHNICAL INSTITUTE</b>		<b>\$810,980</b>	<b>\$810,980</b>	<b>\$893,764</b>	<b>\$835,009</b>	<b>\$835,009</b>
<b>LIBRARY</b>						
10-6110-469300	GENERAL APPROPRIATION	495,000	495,000	540,500	509,850	509,850
<b>TOTAL LIBRARY</b>		<b>\$495,000</b>	<b>\$495,000</b>	<b>\$540,500</b>	<b>\$509,850</b>	<b>\$509,850</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>RECREATION-ADMN.</b>						
10-6120-412100	SALARIES-REGULAR	131,313	133,939	133,939	136,618	136,618
10-6120-412600	SALARIES-PART-TIME	3,000	3,000	4,080	3,000	3,000
10-6120-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
10-6120-418100	SOCIAL SECURITY EXPENSE	10,783	10,994	11,042	11,169	11,169
10-6120-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,323	9,376	9,577	9,768	9,768
10-6120-418300	HEALTH INSURANCE EXPENSE	21,825	22,650	23,550	23,550	23,550
10-6120-418600	WORKER'S COMPENSATION	404	1,500	1,607	1,639	1,639
10-6120-418900	OTHER FRINGE-401K	6,566	6,697	6,697	6,831	6,831
10-6120-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
10-6120-421200	UNIFORMS	180	200	210	200	200
10-6120-425100	MOTOR FUELS & LUBRICANTS	2,700	3,500	3,424	3,250	3,250
10-6120-425200	TIRES	0	1,400	0	0	0
10-6120-426000	OFFICE SUPPLIES	6,000	6,000	6,990	6,000	6,000
10-6120-429000	OTHER SUPPLIES	6,000	6,000	6,555	6,000	6,000
10-6120-431100	TRAVEL-MILEAGE	300	300	300	300	300
10-6120-432100	TELEPHONE SERVICE	1,920	2,020	2,105	2,105	2,105
10-6120-432500	POSTAGE	2,200	2,125	2,170	2,170	2,170
10-6120-434100	PRINTING	300	300	300	300	300
10-6120-435200	MAINTENANCE & REPAIR-EQUIPMENT	150	150	150	150	150
10-6120-435300	MAINTENANCE & REPAIR-VEHICLES	1,800	1,800	1,800	1,800	1,800
10-6120-437000	ADVERTISING	400	400	400	250	250
10-6120-443900	RENT-EQUIPMENT	660	0	660	660	660
10-6120-449100	DUES & SUBSCRIPTIONS	627	644	659	600	600
10-6120-449900	SENIOR GAMES	5,000	6,000	7,200	6,000	6,000
10-6120-469500	CONTRACTED SERVICES-DAVANT FIELD	2,000	2,000	0	0	0
10-6120-469501	CONTRACTED SERVICES-WHS POSITION	17,259	17,478	18,054	18,000	18,000
<b>TOTAL RECREATION-ADMN.</b>		<b>\$232,270</b>	<b>\$240,033</b>	<b>\$243,029</b>	<b>\$241,920</b>	<b>\$241,920</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
<b>AQUATICS</b>						
10-6121-412100	SALARIES-REGULAR	74,388	43,256	62,052	63,293	63,293
10-6121-412600	SALARIES-PART-TIME	91,000	91,000	65,231	65,231	65,231
10-6121-412801	CELLPHONE ALLOWANCE	0	0	480	0	0
10-6121-418100	SOCIAL SECURITY EXPENSE	13,231	10,740	10,183	10,282	10,282
10-6121-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,282	3,028	4,437	4,525	4,525
10-6121-418300	HEALTH INSURANCE EXPENSE	14,550	7,450	12,275	12,275	12,275
10-6121-418600	WORKER'S COMPENSATION	3,308	3,308	3,245	3,534	3,534
10-6121-418900	OTHER FRINGE-401K	3,719	2,163	3,103	3,165	3,165
10-6121-418901	OTHER FRINGE-457	720	360	540	540	540
10-6121-421200	UNIFORMS	400	400	500	400	400
10-6121-429000	OTHER SUPPLIES	10,500	10,500	11,630	10,500	10,500
10-6121-432100	TELEPHONE SERVICE	800	700	749	700	700
10-6121-439500	EMPLOYEE TRAINING	360	300	590	590	590
<b>TOTAL AQUATICS</b>		<b>\$218,258</b>	<b>\$173,205</b>	<b>\$175,015</b>	<b>\$175,035</b>	<b>\$175,035</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>ATHLETICS</b>						
10-6125-412100	SALARIES-REGULAR	106,303	108,429	127,745	130,300	130,300
10-6125-412600	SALARIES-PART-TIME	21,606	21,600	24,968	22,000	22,000
10-6125-412601	SALARIES-P/T-OFFICIALS	57,000	57,000	60,351	57,000	57,000
10-6125-412801	CELLPHONE ALLOWANCE	1,200	1,200	1,440	1,440	1,440
10-6125-418100	SOCIAL SECURITY EXPENSE	14,889	15,058	17,045	16,744	16,744
10-6125-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,548	7,590	9,134	9,316	9,316
10-6125-418300	HEALTH INSURANCE EXPENSE	18,188	18,625	23,550	23,550	23,550
10-6125-418600	WORKER'S COMPENSATION	5,564	4,550	5,327	5,235	5,235
10-6125-418900	OTHER FRINGE-401K	5,315	5,421	6,387	6,515	6,515
10-6125-418901	OTHER FRINGE-457	900	900	1,080	1,080	1,080
10-6125-429000	OTHER SUPPLIES	44,775	44,775	50,204	45,000	45,000
10-6125-429801	OTHER SUPPLIES-OFFICIALS	1,500	1,500	2,000	1,500	1,500
10-6125-429802	OTHER SUPPLIES-LITTLE LEAGUE	4,500	4,500	5,550	4,500	4,500
10-6125-429803	OTHER SUPPLIES-TENNIS	1,650	1,650	1,650	1,650	1,650
10-6125-431100	TRAVEL-MILEAGE	280	280	280	280	280
10-6125-432100	TELEPHONE SERVICE-CC GYM	450	438	450	450	450
10-6125-434100	PRINTING	800	800	800	500	500
10-6125-443900	RENT-EQUIPMENT	4,620	4,840	5,000	5,000	5,000
10-6125-449900	MISC-COACH CERTIFICATION TRAIN	1,800	1,800	1,800	1,800	1,800
10-6125-469508	CONTRACTED SERVICES-OFFICIALS	1,550	1,550	1,575	1,250	1,250
<b>TOTAL ATHLETICS</b>		<b>\$300,438</b>	<b>\$302,506</b>	<b>\$346,336</b>	<b>\$335,110</b>	<b>\$335,110</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>ARTS-SPECIAL POPULATIONS</b>						
10-6126-412100	SALARIES-REGULAR	45,060	45,961	45,961	46,880	46,880
10-6126-412600	SALARIES-PART-TIME	32,985	32,985	35,765	34,000	34,000
10-6126-418100	SOCIAL SECURITY EXPENSE	6,244	6,316	6,538	6,470	6,470
10-6126-418200	LOCAL GOV'T RETIREMENT EXPENSE	3,199	3,217	3,286	3,352	3,352
10-6126-418300	HEALTH INSURANCE EXPENSE	7,275	7,450	7,850	7,850	7,850
10-6126-418600	WORKER'S COMPENSATION	1,561	1,561	2,043	2,024	2,024
10-6126-418900	OTHER FRINGE-401K	2,253	2,298	2,298	2,344	2,344
10-6126-418901	OTHER FRINGE-457	360	360	360	360	360
10-6126-429000	OTHER SUPPLIES	4,240	4,240	4,640	4,240	4,240
10-6126-429805	OTHER SUPPLIES-SPECIAL POPS	840	840	840	840	840
10-6126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	700	700	1,200	750	750
10-6126-429807	OTHER SUPPLIES-SP.POPS ED.PROG	600	600	600	600	600
10-6126-431100	TRAVEL-MILEAGE	250	250	250	250	250
10-6126-431101	TRAVEL-CONTRACTED	2,276	2,673	3,000	3,000	3,000
10-6126-439500	EMPLOYEE TRAINING	120	120	120	120	120
10-6126-469509	CONTRACTED SERVICES-PROGRAMS	1,600	2,100	2,900	2,000	2,000
<b>TOTAL ARTS-SPECIAL POPULATIONS</b>		<b>\$109,563</b>	<b>\$111,671</b>	<b>\$117,651</b>	<b>\$115,080</b>	<b>\$115,080</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
<b>FUN IN THE SUN CAMP</b>						
10-6128-412100	SALARIES-REGULAR	16,710	17,044	0	0	0
10-6128-412600	SALARIES-PART-TIME	28,000	24,120	47,480	45,000	45,000
10-6128-412801	CELLPHONE ALLOWANCE	240	240	0	0	0
10-6128-418100	SOCIAL SECURITY EXPENSE	3,596	3,293	3,798	3,600	3,600
10-6128-418200	LOCAL GOV'T RETIREMENT EXPENSE	1,186	1,193	0	0	0
10-6128-418300	HEALTH INSURANCE EXPENSE	3,638	3,725	0	0	0
10-6128-418600	WORKER'S COMPENSATION	1,349	1,200	1,187	1,125	1,125
10-6128-418900	OTHER FRINGE-401K	836	852	0	0	0
10-6128-418901	OTHER FRINGE-457	180	180	0	0	0
10-6128-429000	OTHER SUPPLIES	2,000	1,800	2,500	2,200	2,200
10-6128-431100	TRAVEL-MILEAGE	250	250	250	250	250
10-6128-431101	TRAVEL-CONTRACTED	2,300	2,300	3,465	3,200	3,200
10-6128-439500	EMPLOYEE TRAINING	120	120	170	170	170
10-6128-469500	CONTRACTED SERVICES	2,575	1,800	2,700	2,500	2,500
<b>TOTAL FUN IN THE SUN CAMP</b>		<b>\$62,980</b>	<b>\$58,117</b>	<b>\$61,550</b>	<b>\$58,045</b>	<b>\$58,045</b>
 <b>RECREATION SUMMARY</b>						
	RECREATION-ADMINISTRATION	232,270	240,033	243,029	241,920	241,920
	AQUATICS	218,258	173,205	175,015	175,035	175,035
	ATHLETICS	300,438	302,506	346,336	335,110	335,110
	ARTS-SPECIAL POPULATIONS	109,563	111,671	117,651	115,080	115,080
	FUN IN THE SUN CAMP	62,980	58,117	61,550	58,045	58,045
<b>TOTAL PARKS &amp; RECREATION</b>		<b>\$923,509</b>	<b>\$885,532</b>	<b>\$943,581</b>	<b>\$925,190</b>	<b>\$925,190</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED FY 13-14
<b>TRANSFER TO OTHER FUNDS</b>						
10-9800-498014	TRANSFER TO PUBLIC ASSIST.	1,794,654	1,484,731	2,081,861	1,812,641	1,796,827
10-9800-498021	TRANSFER TO CAPITAL PROJECTS FUND	4,139,370	0	9,689,936	340,400	358,229
10-9800-498030	TRANSFER TO DEBT SERVICE	6,978,747	5,289,992	4,963,548	4,963,548	4,963,548
10-9800-498031	TRAN.TO DEBT SERVICE-SALES TAX 1992 SCHOOL BONDS	1,417,618	1,300,047	1,238,414	1,238,414	1,238,414
<b>TOTAL TRANSFER TO OTHER FUNDS</b>		<b>\$14,330,389</b>	<b>\$8,074,770</b>	<b>\$17,973,759</b>	<b>\$8,355,003</b>	<b>\$8,357,018</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$46,494,896</b>	<b>\$41,427,928</b>	<b>\$56,939,166</b>	<b>\$42,319,592</b>	<b>\$42,319,592</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT	ADMIN	BOARD
				REQUESTED	RECOMMENDED	APPROVED
				FY 13-14		
<b>PUBLIC ASSISTANCE FUND REVENUES</b>						
14-3531-323000	ALLOCATIONS - FEDERAL & STATE	-2,035,003	-2,075,000	-2,009,848	-2,009,848	-2,009,848
14-3583-344080	YOUTH SERVICES-LINKS	-10,000	-5,000	-15,000	-15,000	-15,000
14-3538-389000	HEALTH CHOICE APPLICATION FEES	-10,000	-10,000	-10,000	-10,000	-10,000
14-3541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	-20,000	-20,000	-13,866	-13,866	-13,866
14-3541-323002	CHILD SUPPORT APPLICATION FEES	-400	-600	-300	-300	-300
14-3541-323003	CHILD SUPPORT SHARES/LEGAL FEES	-4,000	-6,000	-8,218	-8,218	-8,218
14-3547-323001	STATE FOSTER CARE	-149,424	-178,896	-186,978	-186,978	-186,978
14-3541-323000	IV-E FOSTER CARE STANDARD & MAXIMUM	-188,645	-57,105	-102,100	-102,100	-102,100
14-3545-354510	MEDICAID AT RISK	-35,000	-25,000	-25,000	-25,000	-25,000
14-3545-354515	DMA TRANSPORTATION	-98,382	-87,400	-92,000	-92,000	-92,000
14-3547-323000	ADOPTION ASSISTANCE VENDOR PAYMENTS	-15,105	-9,743	-7,508	-7,508	-7,508
14-3583-333000	JCPC GRANT FUNDS FROM STATE	-114,285	0	0	0	0
14-3585-323000	TITLE XX & FSA DAYCARE	-819,997	-842,335	-852,017	-852,017	-852,017
14-3585-323002	SMARTSTART DAYCARE	-86,350	-141,776	-141,776	-141,776	-141,776
14-3839-389000	DOMESTIC VIOLENCE	-10,125	0	0	0	0
<b>TOTAL PROGRAM REVENUES</b>		<b>-\$3,596,716</b>	<b>-\$3,458,855</b>	<b>-\$3,464,611</b>	<b>-\$3,464,611</b>	<b>-\$3,464,611</b>
<b>MISC. REVENUES</b>						
14-3831-349114	INTEREST EARNED ON INVESTMENTS	-500	-500	-250	-250	-250
14-3839-389001	WATAUGA MEDICAL CENTER SW CONTRACT	-50,000	-24,180	-24,180	-24,180	-24,180
<b>TOTAL MISC. REVENUES</b>		<b>-\$50,500</b>	<b>-\$24,680</b>	<b>-\$24,430</b>	<b>-\$24,430</b>	<b>-\$24,430</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>TRANSFER FROM OTHER FUNDS</b>						
14-3980-398010	TRANSFER FROM GENERAL FUND	-1,794,654	-1,484,731	-2,081,861	-1,812,641	-1,796,827
<b>TOTAL TRANSFER FROM OTHER FUNDS</b>		<b>-\$1,794,654</b>	<b>-\$1,484,731</b>	<b>-\$2,081,861</b>	<b>-\$1,812,641</b>	<b>-\$1,796,827</b>
<b>FUND BALANCE APPROPRIATED</b>						
14-3991-399100	FUND BALANCE APPROPRIATED	-90,279	-63,485	0	0	0
<b>TOTAL FUND BALANCE APPROPRIATED</b>		<b>-\$90,279</b>	<b>-\$63,485</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL PUBLIC ASSISTANCE FUND REVENUES</b>		<b>-\$5,532,149</b>	<b>-\$5,031,751</b>	<b>-\$5,570,902</b>	<b>-\$5,301,682</b>	<b>-\$5,285,868</b>

**PUBLIC ASSISTANCE FUND EXPENDITURES**

**ADMINISTRATION-DSS**

14-5310-412100	SALARIES-REGULAR	1,789,778	1,781,572	1,920,627	1,766,426	1,766,426
14-5310-412101	SALARIES-ON CALL	5,600	5,600	5,600	5,570	5,570
14-5310-412600	SALARIES-PART-TIME	36,845	10,201	10,201	10,201	10,201
14-5310-418100	SOCIAL SECURITY EXPENSE	146,578	143,790	154,914	142,572	142,572
14-5310-418200	LOCAL GOV'T RETIREMENT EXPENSE	127,472	125,102	137,325	126,299	126,299
14-5310-418300	HEALTH INSURANCE EXPENSE	327,375	324,075	385,700	342,000	342,000
14-5310-418600	WORKER'S COMPENSATION	18,322	18,000	21,127	19,431	19,431
14-5310-418900	OTHER FRINGE-401K	89,769	89,359	96,031	88,321	88,321
14-5310-418901	OTHER FRINGE-457	16,200	15,660	17,820	15,660	15,660
14-5310-425100	MOTOR FUELS & LUBRICANTS	3,200	3,850	1,500	1,500	1,500
14-5310-425200	TIRES	500	600	600	600	600
14-5310-425300	VEHICLE PARTS	500	500	1,000	500	500
14-5310-426000	OFFICE SUPPLIES	23,000	17,500	17,500	17,500	17,500
14-5310-431100	TRAVEL-MILEAGE	15,000	15,000	20,000	15,000	15,000
14-5310-431200	TRAVEL-SUBSISTENCE	3,000	3,000	5,000	3,000	3,000
14-5310-431300	CLIENT MEDICAL TRANSPORTATION	92,000	92,000	92,000	92,000	92,000
14-5310-432100	TELEPHONE SERVICE	16,500	15,000	12,000	12,000	12,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
14-5310-432500	POSTAGE	12,000	11,000	15,000	12,500	12,500
14-5310-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,000	1,000	1,250	1,000	1,000
14-5310-435300	MAINTENANCE & REPAIR-VEHICLES	1,500	1,500	1,500	1,000	1,000
14-5310-437000	ADVERTISING	300	500	500	500	500
14-5310-439500	EMPLOYEE TRAINING	750	600	500	500	500
14-5310-439902	IN-HOME SERVICES	15,339	15,339	13,422	12,430	12,430
14-5310-442201	PC SOFTWARE AND LICENSES	0	20,575	20,575	20,575	20,575
14-5310-443900	RENT-EQUIPMENT	850	850	850	250	250
14-5310-449100	DUES & SUBSCRIPTIONS	975	1,200	1,200	1,150	1,150
14-5310-449900	MISCELLANEOUS EXPENSE	2,000	3,000	4,000	1,500	1,500
14-5310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	275,000	14,790	17,566	16,566	16,566
14-5310-467000	BOARD MEMBER FEES	1,000	1,200	1,200	1,000	1,000
14-5310-469101	PROFESSIONAL SERVICES - LEGAL SERVICES	40,000	60,000	50,000	40,000	40,000
14-5310-469102	ACCOUNT RESEARCH FEES	1,500	1,500	1,500	1,500	1,500
14-5310-469103	SUBSTANCE ABUSE TESTING	2,000	1,500	2,500	1,500	1,500
14-5310-469104	WATAUGA MEDICAL CENTER SW CONTRACT	50,000	24,180	24,180	24,180	24,180
14-5310-469106	CHILD PROTECTIVE SERVICES	0	10,000	10,000	10,000	10,000
14-5310-469500	FOOD STAMP & EBT FEES	6,500	8,010	8,000	8,000	8,000
14-5310-469505	JUVENILE DETENTION	15,000	15,000	15,000	10,000	10,000
14-5310-469515	CONT. SERVICES-COMPUTER MAINTENANCE	2,000	2,000	2,000	2,000	2,000
<b>TOTAL ADMINISTRATION-DSS</b>		<b>\$3,139,353</b>	<b>\$2,854,553</b>	<b>\$3,089,688</b>	<b>\$2,824,731</b>	<b>\$2,824,731</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>CHILD SUPPORT ENFORCEMENT</b>						
14-5370-412100	SALARIES - REGULAR	99,244	101,229	105,830	103,558	103,558
14-5370-418100	SOCIAL SECURITY EXPENSE	7,940	8,098	8,466	8,285	8,285
14-5370-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,046	7,086	7,567	7,404	7,404
14-5370-418300	HEALTH INSURANCE EXPENSE	21,825	22,350	23,550	23,550	23,550
14-5370-418600	WORKER'S COMPENSATION	992	1,100	1,058	1,036	1,036
14-5370-418900	OTHER FRINGE-401K	4,962	5,061	5,292	5,178	5,178
14-5370-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
14-5370-426000	OFFICE SUPPLIES	1,000	0	0	0	0
14-5370-431100	TRAVEL-MILEAGE	750	250	0	0	0
14-5370-431200	TRAVEL-SUBSISTENCE	250	250	0	0	0
14-5370-432100	TELEPHONE SERVICE	10,500	2,500	0	0	0
14-5370-432500	POSTAGE	7,500	4,000	0	0	0
14-5370-435200	MAINTENANCE & REPAIR - EQUIPMENT	500	250	0	0	0
14-5370-439500	EMPLOYEE TRAINING	0	100	0	0	0
14-5370-441200	RENT OFFICE SPACE	16,764	0	0	0	0
14-5370-449900	MISCELLANEOUS EXPENSES	750	1,000	0	0	0
14-5370-449901	COURT FEES	1,500	5,500	6,700	5,000	5,000
14-5370-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	0	2,500	0	0	0
14-5370-469101	PROFESSIONAL SERVICES - LEGAL	20,000	20,000	15,000	15,000	15,000
14-5370-469102	PROFESSIONAL SERVICES - SHERIFF'S FEES	1,100	1,650	1,600	1,500	1,500
14-5370-469500	CONTRACTED SERVICES	3,000	4,000	4,000	1,000	1,000
<b>TOTAL CHILD SUPPORT ENFORCEMENT</b>		<b>\$206,703</b>	<b>\$188,004</b>	<b>\$180,143</b>	<b>\$172,591</b>	<b>\$172,591</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>PROGRAM EXPENDITURES</b>						
14-5385-440100	SPECIAL ASSISTANCE - AGED & DISABLED	264,144	282,057	265,144	282,057	265,144
14-5390-440300	ADOPTION ASSISTANCE IV-E	45,091	43,654	38,093	43,654	38,093
14-5390-440301	ADOPTION ASSISTANCE IV-B	36,438	19,962	26,622	19,962	26,622
14-5410-440000	WORK FIRST -MAINTENANCE OF EFFORT	25,000	25,000	25,000	25,000	25,000
14-5410-440001	WORK FIRST-EMERGENCY ASSISTANCE	16,000	16,000	25,000	16,000	16,000
14-5410-440002	LOW INCOME ENERGY ASST PROGRAM	0	48,360	245,934	245,934	245,934
14-5410-440003	IV-E FOSTER CARE BOARD PAYMENTS	228,480	69,852	96,324	96,324	96,324
14-5410-440004	DOMESTIC VIOLENCE	10,125	0	0	0	0
14-5410-440801	IV-E FC CLOTHING & OTHER	17,000	17,250	17,250	17,250	17,250
14-5410-440802	SPECIAL LINKS	10,000	5,000	15,000	15,000	15,000
14-5410-440803	ALLOCATED LINKS	3,425	3,425	3,425	2,000	2,000
14-5430-440800	STATE FOSTER STANDARD	298,848	307,792	373,956	373,956	373,956
14-5430-440801	SFC-CLOTHING & OTHER	500	500	500	500	500
14-5451-440400	MEDICAID	17,000	5,100	5,100	3,000	3,000
14-5460-440500	SPECIAL ASSISTANCE - BLIND	6,000	4,000	5,996	5,996	5,996
14-5480-438800	CRISIS PAYMENTS TO CLIENTS	76,445	157,131	163,934	163,934	163,934
14-5850-440900	TITLE XX & FSA DAYCARE	819,997	842,335	852,017	852,017	852,017
14-5850-440901	SMARTSTART	86,350	141,776	141,776	141,776	141,776
<b>TOTAL PROGRAM EXPENDITURES</b>		<b>\$1,960,843</b>	<b>\$1,989,194</b>	<b>\$2,301,071</b>	<b>\$2,304,360</b>	<b>\$2,288,546</b>
<b>TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES</b>		<b>\$5,532,149</b>	<b>\$5,031,751</b>	<b>\$5,570,902</b>	<b>\$5,301,682</b>	<b>\$5,285,868</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>CAPITAL PROJECTS FUND REVENUES</b>						
21-3980-398100	TRANSFER FROM GENERAL FUND	-4,139,370	0	-9,689,936	-340,400	-358,229
21-3991-399100	FUND BALANCE APPROPRIATED	-620,000	0	0	0	0
21-3991-399100	FUND BAL APPROP-SCHOOL DEBT SERVICE	-54,304	-1,500,000	-1,500,000	-1,500,000	-1,500,000
<b>TOTAL CAPITAL PROJECTS FUND REVENUES</b>		<b>-\$4,813,674</b>	<b>-\$1,500,000</b>	<b>-\$11,189,936</b>	<b>-\$1,840,400</b>	<b>-\$1,858,229</b>
<b>CAPITAL PROJECTS FUND EXPENDITURES</b>						
<b>TRANSFER TO OTHER FUNDS</b>						
21-9800-498010	TRANSFER TO GENERAL FUND	620,000	0	0	0	0
21-9800-498030	TRANSFER TO DEBT SERVICE	54,304	1,500,000	1,500,000	1,500,000	1,500,000
<b>TOTAL TRANSFER TO OTHER FUNDS</b>		<b>\$674,304</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
<b>FUTURE PROJECT FUNDING</b>						
21-9930-441101	FUTURE COUNTY BUILDING	0	0	500,000	0	17,829
21-9930-441101	FACILITIES/MAINTENANCE RENOVATIONS	0	0	660,075	0	0
21-9930-441401	EASTERN COMMUNITY CENTER	0	0	328,460	0	0
21-9930-441700	ELECTIONS-VOTING EQUIPMENT	0	0	100,000	0	0
21-9930-441701	ASPHALT MAINTENANCE	0	0	97,319	0	0
21-9930-442100	DATA PROCESSING	0	0	66,130	0	0
21-9930-443200	LAW ENFORCEMENT CENTER/JAIL	0	0	120,000	0	0
21-9930-449210	ECONOMIC DEVELOPMENT/COMMERCE PARK	0	0	2,575,000	0	0
21-9930-459122	WATAUGA COUNTY SCHOOLS CIP	0	0	340,700	340,400	340,400
21-9930-459123	DEBT SERVICE PLAN	4,139,370	0	0	0	0
21-9930-459210	CALDWELL COMMUNITY COLLEGE	0	0	300,000	0	0
21-9930-461100	EMERGENCY COMMUNICATIONS	0	0	250,000	0	0
21-9930-461101	LIBRARY EXPANSION	0	0	226,380	0	0
21-9930-461200	COMMUNITY RECREATION FACILITIES	0	0	2,500,000	0	0
21-9930-461202	RECREATION-POOL RENOVATIONS	0	0	1,100,000	0	0
21-9930-461205	RECREATION FIELD RENOVATION/UPGRADES	0	0	525,872	0	0
<b>TOTAL FUTURE PROJECT FUNDING</b>		<b>\$4,139,370</b>	<b>\$0</b>	<b>\$9,689,936</b>	<b>\$340,400</b>	<b>\$358,229</b>
<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>		<b>\$4,813,674</b>	<b>\$1,500,000</b>	<b>\$11,189,936</b>	<b>\$1,840,400</b>	<b>\$1,858,229</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED FY 13-14
<b>FEDERAL EQUITABLE SHARING FUND</b>						
<b>FUND BALANCE APPROPRIATED</b>						
22-3317-343109	FEDERAL EQUITABLE SHARING FUNDS	0	-14,000	-7,000	-7,000	-7,000
22-3991-399101	FUND BALANCE APPROPRIATION	-43,000	0	-49,000	-48,000	-48,000
<b>TOTAL STATE SUBSTANCE ABUSE TAX FUND REVENUES</b>		<b>-\$43,000</b>	<b>-\$14,000</b>	<b>-\$56,000</b>	<b>-\$55,000</b>	<b>-\$55,000</b>
<b>FEDERAL SUBSTANCE ABUSE TAX FUND EXPENDITURES</b>						
22-4310-451000	CAPITAL OUTLAY - EQUIPMENT	0	0	24,000	0	0
22-4310-454000	CAPITAL OUTLAY - VEHICLES	43,000	14,000	32,000	55,000	55,000
<b>TOTAL FEDERAL EQUITABLE SHARING FD EXPENDITURES</b>		<b>\$43,000</b>	<b>\$14,000</b>	<b>\$56,000</b>	<b>\$55,000</b>	<b>\$55,000</b>
<b>STATE SUBSTANCE ABUSE TAX FUND</b>						
23-3317-343109	STATE RESTRICTED REVENUE	-15,000	-20,000	-26,000	-20,000	-20,000
23-3831-349100	INTEREST EARNED ON INVESTEMENTS	-150	-200	0	0	0
23-3991-399101	FUND BALANCE APPROPRIATION	-8,920	0	-24,000	-27,700	-27,700
<b>TOTAL STATE SUBSTANCE ABUSE TAX FUND REVENUES</b>		<b>-\$24,070</b>	<b>-\$20,200</b>	<b>-\$50,000</b>	<b>-\$47,700</b>	<b>-\$47,700</b>
<b>STATE SUBSTANCE ABUSE TAX FUND EXPENDITURES</b>						
23-4310-412801	CELLPHONE ALLOWANCE	5,900	5,900	5,900	5,900	5,900
23-4310-429000	OTHER SUPPLIES	12,500	10,000	10,300	8,000	8,000
23-4310-431200	TRAVEL-SUBSISTENCE	500	500	500	500	500
23-4310-435300	MAINTENANCE & REPAIR VEHICLE	3,870	2,500	8,000	8,000	8,000
23-4310-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000	1,000
23-4310-449100	DUES & SUBSCRIPTIONS	300	300	300	300	300
23-4310-451000	CAPITAL OUTLAY - EQUIPMENT	0	0	24,000	24,000	24,000
<b>TOTAL STATE SUBSTANCE ABUSE TAX FD EXPENDITURES</b>		<b>\$24,070</b>	<b>\$20,200</b>	<b>\$50,000</b>	<b>\$47,700</b>	<b>\$47,700</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>EMERGENCY TELEPHONE SURCHARGE FUND REVENUE</b>						
<b>REVENUES</b>						
26-3255-360126	EMERGENCY TELEPHONE SURCHARGE	-306,518	-251,533	-327,662	-327,662	-327,662
26-3991-399101	FUND BALANCE APPROPRIATION	-298,749	-51,152	0	0	0
<b>TOTAL EMERGENCY TELEPHONE SURCHARGE FUND REV.</b>		<b>-\$605,267</b>	<b>-\$302,685</b>	<b>-\$327,662</b>	<b>-\$327,662</b>	<b>-\$327,662</b>
<b>EMERGENCY TELEPHONE SURCHARGE FUND EXPENDITURES</b>						
26-4330-421000	IMPLEMENTAL FUNCTIONS	110,000	142,585	69,998	69,998	69,998
26-4330-422000	SOFTWARE	36,500	23,000	34,015	34,015	34,015
26-4330-423000	EMPLOYEE TRAINING	4,000	5,100	6,560	6,560	6,560
26-4330-424000	TELEPHONE	86,788	113,000	130,300	130,300	130,300
26-4330-425000	HARDWARE	342,979	19,000	86,789	86,789	86,789
26-4330-426000	FURNITURE	25,000	0	0	0	0
<b>TOTAL EMERGENCY TELEPHONE SUR. FD EXPENDITURES</b>		<b>\$605,267</b>	<b>\$302,685</b>	<b>\$327,662</b>	<b>\$327,662</b>	<b>\$327,662</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>RURAL FIRE DISTRICTS FUND REVENUE</b>						
24-3100-318000	INTEREST ON DEL. TAXES BOONE	-3,200	-3,500	-3,500	-3,500	-3,500
24-3100-318001	INTEREST ON DEL. TAXES FOSCOE	-200	-250	-300	-300	-300
24-3100-318005	INTEREST ON DEL. TAXES BEECH MTN	-5	-5	-5	-5	-5
24-3100-318008	INTEREST ON DEL. TAXES SHAWNEEHAW	-30	-30	-45	-45	-45
24-3100-312000	PRIOR YEARS TAXES BOONE	-21,500	-25,000	-20,000	-20,000	-20,000
24-3100-312001	PRIOR YEARS TAXES FOSCOE	-1,100	-1,250	-1,250	-1,250	-1,250
24-3100-312005	PRIOR YEARS TAXES BEECH MTN	-28	-30	-15	-15	-15
24-3100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-85	-90	-90	-90	-90
24-3102-312100	CURRENT YEAR TAXES BOONE	-567,371	-717,338	-736,750	-736,750	-736,750
24-3102-312101	CURRENT YEAR TAXES FOSCOE	-65,889	-66,422	-69,792	-69,792	-69,792
24-3102-312105	CURRENT YEAR TAXES-BEECH MTN	-1,719	-1,718	-2,090	-2,090	-2,090
24-3102-312107	CURRENT YEAR TAXES-COVE CREEK	-292	-302	-311	-311	-311
24-3102-312108	CURRENT YEAR TAXES-SHAWNEEHAW	-5,043	-4,949	-5,285	-5,285	-5,285
<b>TOTAL RURAL FIRE DISTRICT REVENUES</b>		<b>-\$666,462</b>	<b>-\$820,884</b>	<b>-\$839,434</b>	<b>-\$839,433</b>	<b>-\$839,433</b>

<b>RURAL FIRE DISTRICT EXPENDITURES</b>						
24-4340-469901	FOSCOE	67,189	67,922	71,342	71,342	71,342
24-4340-469905	BOONE	592,071	745,838	760,250	760,250	760,250
24-4340-469907	COVE CREEK	292	302	311	311	311
24-4340-469908	SHAWNEEHAW	5,158	5,069	5,420	5,420	5,420
24-4340-469998	BEECH MTN	1,752	1,753	2,110	2,110	2,110
<b>TOTAL RURAL FIRE DISTRICT EXPENDITURES</b>		<b>\$666,462</b>	<b>\$820,884</b>	<b>\$839,434</b>	<b>\$839,433</b>	<b>\$839,433</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>FIRE DISTRICTS FUND REVENUE</b>						
28-3100-311001	INTEREST ON DEL TAXES FOSCOE	-1,700	-1,700	-2,000	-2,000	-2,000
28-3100-311004	INTEREST ON DEL TAXES BEAVER DAM	-730	-730	-730	-730	-730
28-3100-311005	INTEREST ON DEL TAXES STEWART SIMMONS	-1,100	-1,100	-1,100	-1,100	-1,100
28-3100-311006	INTEREST ON DEL TAXES ZIONVILLE	-850	-850	-850	-850	-850
28-3100-311007	INTEREST ON DEL TAXES COVE CREEK	-1,300	-1,300	-1,300	-1,300	-1,300
28-3100-311008	INTEREST ON DEL TAXES SHAWNEEHAW	-510	-510	-510	-510	-510
28-3100-311009	INTEREST ON DEL TAXES MEAT CAMP	-800	-800	-900	-900	-900
28-3100-311010	INTEREST ON DEL TAXES DEEP GAP	-1,000	-1,000	-1,000	-1,000	-1,000
28-3100-311011	INTEREST ON DEL TAXES TODD	-255	-255	-255	-255	-255
28-3100-311012	INTEREST ON DEL TAXES BLOWING ROCK	-1,540	-1,540	-1,800	-1,800	-1,800
28-3100-311019	INTEREST ON DEL TAXES CRESTON	-75	-75	-75	-75	-75
28-3100-312001	PRIOR YEARS TAXES FOSCOE	-6,965	-7,500	-7,600	-7,600	-7,600
28-3100-312004	PRIOR YEARS TAXES BEAVER DAM	-1,765	-2,000	-2,100	-2,100	-2,100
28-3100-312005	PRIOR YEARS TAXES STEWART SIMMONS	-6,765	-7,000	-6,000	-6,000	-6,000
28-3100-312006	PRIOR YEARS TAXES ZIONVILLE	-2,005	-2,200	-2,200	-2,200	-2,200
28-3100-312007	PRIOR YEARS TAXES COVE CREEK	-6,100	-7,200	-5,000	-5,000	-5,000
28-3100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-2,500	-3,000	-3,000	-3,000	-3,000
28-3100-312009	PRIOR YEARS TAXES MEAT CAMP	-2,900	-3,200	-3,200	-3,200	-3,200
28-3100-312010	PRIOR YEARS TAXES DEEP GAP	-4,240	-4,800	-4,500	-4,500	-4,500
28-3100-312011	PRIOR YEARS TAXES TODD	-750	-800	-800	-800	-800
28-3100-312012	PRIOR YEARS TAXES BLOWING ROCK	-6,000	-7,500	-7,800	-7,800	-7,800
28-3100-312019	PRIOR YEARS TAXES CRESTON	-200	-250	-250	-250	-250
28-3102-312101	CURRENT YEAR TAXES FOSCOE	-442,759	-444,235	-455,776	-455,776	-455,776
28-3102-312104	CURRENT YEAR TAXES BEAVER DAM	-104,736	-104,258	-110,461	-110,461	-110,461
28-3102-312105	CURRENT YEAR TAXES STEWART SIMMONS	-132,822	-141,187	-136,840	-136,840	-136,840
28-3102-312106	CURRENT YEAR TAXES ZIONVILLE	-103,943	-102,071	-108,439	-108,439	-108,439
28-3102-312107	CURRENT YEAR TAXES COVE CREEK	-209,341	-212,871	-226,000	-226,000	-226,000
28-3102-312108	CURRENT YEAR TAXES SHAWNEEHAW	-87,904	-88,287	-90,887	-90,887	-90,887

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
28-3102-312109	CURRENT YEAR TAXES MEAT CAMP	-116,789	-196,452	-198,429	-198,429	-198,429
28-3102-312110	CURRENT YEAR TAXES DEEP GAP	-170,269	-168,453	-180,388	-180,388	-180,388
28-3102-312111	CURRENT YEAR TAXES TODD	-58,320	-61,017	-62,368	-62,368	-62,368
28-3102-312112	CURRENT YEAR TAXES BLOWING ROCK	-452,724	-454,021	-459,617	-459,617	-459,617
28-3102-312119	CURRENT YEAR TAXES CRESTON	-3,129	-2,498	-5,425	-5,425	-5,425
<b>TOTAL FIRE DISTRICTS FUND REVENUE</b>		<b>-\$1,932,786</b>	<b>-\$2,030,661</b>	<b>-\$2,087,600</b>	<b>-\$2,087,600</b>	<b>-\$2,087,600</b>

**FIRE DISTRICTS FUND EXPENDITURES**

28-4340-469901	FIRE DIST.-FOSCOE	451,424	453,435	465,376	465,376	465,376
28-4340-469904	FIRE DIST.-BEAVER DAM	107,231	106,988	113,291	113,291	113,291
28-4340-469905	FIRE DIST.-ST.SIMMONS	140,687	149,287	143,940	143,940	143,940
28-4340-469906	FIRE DIST.-ZIONVILLE	106,798	105,121	111,489	111,489	111,489
28-4340-469907	FIRE DIST.-COVE CREEK	216,741	221,371	232,300	232,300	232,300
28-4340-469908	FIRE DIST. SHAWNEEHAW	90,914	91,797	94,397	94,397	94,397
28-4340-469909	FIRE DIST.-MEAT CAMP	120,489	200,452	202,529	202,529	202,529
28-4340-469910	FIRE DIST.-DEEP GAP	175,509	174,253	185,888	185,888	185,888
28-4340-469911	FIRE DIST.-TODD	59,325	62,072	63,423	63,423	63,423
28-4340-469912	FIRE DIST.-BLOWING ROCK	460,264	463,061	469,217	469,217	469,217
28-4340-469919	MEAT CAMP/CRESTON	3,404	2,823	5,750	5,750	5,750
<b>TOTAL FIRE DISTRICT FUND EXPENDITURES</b>		<b>\$1,932,786</b>	<b>\$2,030,661</b>	<b>\$2,087,600</b>	<b>2,087,600</b>	<b>\$2,087,600</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED	ADMIN RECOMMENDED FY 13-14	BOARD APPROVED
<b>WATAUGA COUNTY DISTRICT U TDA REVENUE</b>						
<b>OCCUPANCY TAXES</b>						
29-3270-312009	OCCUPANCY TAX	-767,500	-800,000	-880,000	-880,000	-880,000
<b>TOTAL WATAUGA COUNTY DISTRICT U TDA REVENUES</b>		<b>-767,500</b>	<b>-800,000</b>	<b>-880,000</b>	<b>-880,000</b>	<b>-880,000</b>
<b>WATAUGA COUNTY DISTRICT U TDA EXPENDITURES</b>						
29-4140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	17,500	18,000	18,800	18,800	18,800
29-4140-469900	WATAUGA COUNTY DISTRICT U TDA	750,000	782,000	861,200	861,200	861,200
<b>TOTAL WATAUGA COUNTY DISTRICT U TDA EXPENDITURES</b>		<b>767,500</b>	<b>800,000</b>	<b>880,000</b>	<b>880,000</b>	<b>880,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED FY 13-14
<b>DEBT SERVICE FUND REVENUE</b>						
<b>TRANSFER FROM OTHER FUNDS</b>						
30-3839-389000	FEDERAL INTEREST CREDIT FOR QSCB LOAN	-67,352	-59,869	-47,828	-47,828	-47,828
30-3980-398100	TRANSFER FROM GENERAL FUND	-6,978,747	-5,230,123	-4,963,548	-4,963,548	-4,963,548
30-3980-398101	TRAN.FROM GENERAL FUND-SALES TAX	-1,417,618	-1,300,047	-1,238,414	-1,238,414	-1,238,414
30-3980-398166	TRANSFER FROM SANITATION FUND	-60,410	-57,653	-54,381	-54,381	-54,381
30-3980-398201	TRANSFER FROM CAPITAL PROJECTS FD	-54,304	-1,500,000	-1,500,000	-1,500,000	-1,500,000
<b>TOTAL DEBT SERVICE FUND REVENUES</b>		<b>-\$8,578,431</b>	<b>-\$8,147,692</b>	<b>-\$7,804,171</b>	<b>-\$7,804,171</b>	<b>-\$7,804,171</b>

**DEBT SERVICE FUND EXPENDITURES**

30-9100-471001	BOND PRIN.-SCHOOLS/REFUNDING	1,225,000	1,215,000	1,200,000	1,200,000	1,200,000
30-9100-472001	BOND INT.-SCHOOLS/REFUNDING	192,618	142,700	92,795	92,795	92,795
30-9100-472002	PRINCIPAL-NEW HIGH SCHOOL	3,720,588	3,720,588	3,535,000	3,535,000	3,535,000
30-9100-471002	INT.-NEW HIGH SCHOOL	2,321,275	2,184,729	2,065,565	2,065,565	2,065,565
30-9100-472101	PRINCIPAL-QSCB	129,028	129,028	129,028	129,028	129,028
30-9100-472102	INTEREST-QSCB	67,352	59,869	52,385	52,385	52,385
30-9100-473001	PRINCIPAL-ECONOMIC INCENTIVE	260,000	260,000	260,000	260,000	260,000
30-9100-474001	INTEREST-ECONOMIC INCENTIVE	106,213	90,764	75,315	75,315	75,315
30-9100-475001	PRIN.-HUMAN SERVICES	138,674	0	0	0	0
30-9100-476001	INT.-HUMAN SERVICES	2,000	0	0	0	0
30-9100-475921	PRIN.-LAW ENFORCEMENT CTR.	333,333	333,333	333,333	333,333	333,333
30-9100-475922	INT.-LAW ENFORCEMENT CTR.	82,350	71,550	60,750	60,750	60,750
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>		<b>\$8,578,431</b>	<b>\$8,147,692</b>	<b>\$7,804,171</b>	<b>\$7,804,171</b>	<b>\$7,804,171</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>SANITATION ENTERPRISE FUND REVENUE</b>						
<b>INTERGOVERNMENTAL REVENUES</b>						
66-3200-327500	SCRAP TIRE DISPOSAL TAX	-44,000	-45,000	-50,000	-50,000	-50,000
66-3200-327502	RESIDENTIAL TIRE DISPOSAL	-3,500	-3,500	0	0	0
66-3200-327600	WHITE GOODS DISPOSAL TAX	-14,000	-14,000	-14,000	-14,000	-14,000
66-3200-327700	SOLID WASTE DISPOSAL TAX DISTRIBUTION	-20,000	-20,000	-20,000	-23,000	-23,000
66-3200-374200	SOLID WASTE REDUCTION GRANT	0	-14,200	0	0	0
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>-\$81,500</b>	<b>-\$96,700</b>	<b>-\$84,000</b>	<b>-\$87,000</b>	<b>-\$87,000</b>
<b>SANITATION REVENUES</b>						
66-3740-318001	SANITATION TIPPING FEE INT.	-6,000	-6,000	-4,000	-4,000	-4,000
66-3740-350000	SANITATION TIPPING FEES	-1,300,000	-1,300,000	-1,200,000	-1,200,000	-1,200,000
66-3740-350001	SANITATION USER FEES-CURR.YR.	-1,730,000	-1,750,000	-1,790,000	-1,800,000	-1,800,000
66-3740-350002	SANITATION USER FEES-PR.YEARS	-30,000	-33,000	-33,000	-30,000	-30,000
66-3740-350101	GREENBOX USER FEES-CURR.YR.	-475,000	-480,000	-485,000	-490,000	-490,000
66-3740-350102	GREENBOX USER FEES-PR.YR.	-12,000	-12,000	-10,000	-10,000	-10,000
66-3740-350201	DUMPSTER PICK-UP SCHOOLS	-16,843	-16,843	-16,843	-16,843	-16,843
66-3740-350300	SANITATION & GREENBOX FEES INT.	-10,000	-10,000	-10,000	-10,000	-10,000
66-3740-381000	SALE OF RECYCLED SCRAP	-250,000	-350,000	-350,000	-350,000	-350,000
66-3740-382000	SALE OF FIXED ASSETS	-15,000	-30,000	0	-25,000	-25,000
66-3740-386000	RENTS	-1,200	-1,200	-1,200	-1,200	-1,200
66-3839-389000	MISCELLANEOUS REVENUES	0	0	-14,000	-14,000	-14,000
<b>TOTAL SANITATION REVENUES</b>		<b>-\$3,846,043</b>	<b>-\$3,989,043</b>	<b>-\$3,914,043</b>	<b>-\$3,951,043</b>	<b>-\$3,951,043</b>
<b>INTEREST EARNED ON INVESTMENTS</b>						
66-3831-349166	INTEREST ON INVESTMENTS	-7,000	-5,000	-5,000	-5,000	-5,000
<b>TOTAL INTEREST EARNED ON INVESTMENTS</b>		<b>-\$7,000</b>	<b>-\$5,000</b>	<b>-\$5,000</b>	<b>-\$5,000</b>	<b>-\$5,000</b>
<b>FUND BALANCE APPROPRIATED</b>						
66-3991-399100	FUND BALANCE APPROPRIATED	0	0	-776,373	-250,686	-250,686
<b>TOTAL FUND BALANCE APPROPRIATED</b>		<b>\$0</b>	<b>\$0</b>	<b>-\$776,373</b>	<b>-\$250,686</b>	<b>-\$250,686</b>
<b>TOTAL SANITATION ENTERPRISE FUND REVENUES</b>		<b>-\$3,934,543</b>	<b>-\$4,090,743</b>	<b>-\$4,779,416</b>	<b>-\$4,293,729</b>	<b>-\$4,293,729</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>SANITATION ENTERPRISE FUND EXPENDITURES</b>						
<b>SANITATION OPERATIONS</b>						
66-7420-412100	SALARIES-REGULAR	849,970	866,969	882,702	900,356	900,356
66-7420-412101	SALARIES-NON-REGULAR	10,000	18,398	16,945	16,945	16,945
66-7420-412801	CELLPHONE ALLOWANCE	960	960	960	960	960
66-7420-418100	SOCIAL SECURITY EXPENSE	66,894	70,906	71,972	73,384	73,384
66-7420-418200	LOCAL GOV'T RETIREMENT EXPENSE	59,300	60,755	63,113	64,375	64,375
66-7420-418300	HEALTH INSURANCE EXPENSE	130,950	134,100	141,300	141,300	141,300
66-7420-418600	WORKER'S COMPENSATION	37,628	35,000	39,722	40,516	40,516
66-7420-418900	OTHER FRINGE-401K	41,761	43,396	44,135	45,018	45,018
66-7420-418901	OTHER FRINGE-457	9,720	9,540	9,540	9,540	9,540
66-7420-421200	UNIFORMS	8,000	8,000	9,600	8,500	8,500
66-7420-425100	MOTOR FUELS & LUBRICANTS	130,000	140,000	140,000	125,000	125,000
66-7420-425200	TIRES	25,000	25,000	44,800	44,800	44,800
66-7420-425300	VEHICLE PARTS	10,000	0	0	0	0
66-7420-426000	OFFICE SUPPLIES	3,400	3,400	3,000	3,000	3,000
66-7420-429000	OTHER SUPPLIES	30,000	36,000	30,000	30,000	30,000
66-7420-431100	TRAVEL-MILEAGE	300	300	200	200	200
66-7420-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,000	1,000
66-7420-432100	TELEPHONE SERVICE	6,500	6,500	6,500	6,500	6,500
66-7420-432500	POSTAGE	2,500	2,500	3,000	3,000	3,000
66-7420-433100	UTILITIES-ELECTRICITY	25,000	48,000	48,000	40,000	40,000
66-7420-433300	UTILITIES-PROPANE	10,000	10,000	8,000	8,000	8,000
66-7420-433400	UTILITIES-WATER	5,500	6,000	8,000	8,000	8,000
66-7420-434100	PRINTING	750	750	750	750	750
66-7420-435100	MAINTENANCE & REPAIR-BUILDING	18,000	20,000	20,000	15,000	15,000
66-7420-435101	MAINTENANCE & REPAIR-GROUNDS	25,000	25,000	129,926	107,000	107,000
66-7420-435200	MAINTENANCE & REPAIR-EQUIPMENT	30,000	40,000	60,000	30,000	30,000
66-7420-435300	MAINTENANCE & REPAIR-VEHICLES	13,000	23,000	23,000	23,000	23,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
66-7420-435301	ONGOING GAS TO ENERGY COSTS	0	0	18,700	18,700	18,700
66-7420-437000	ADVERTISING	500	500	250	250	250
66-7420-439500	EMPLOYEE TRAINING	500	500	500	500	500
66-7420-441100	RENT-LAND	13,356	13,356	13,356	13,356	13,356
66-7420-445100	GENERAL PROPERTY & LIAB INSURANCE	0	16,000	17,000	17,000	17,000
66-7420-449900	MISCELLANEOUS EXPENSE	5,000	5,000	5,000	5,000	5,000
66-7420-449901	HAZARDOUS WASTE DAY COSTS	70,000	70,000	70,000	70,000	70,000
66-7420-449902	MISCELLANEOUS SIGN EXPENSE	4,875	8,000	8,000	3,000	3,000
66-7420-449966	IT SUPPLIES & SUPPORT CONTRACTS	3,922	2,920	1,700	1,700	1,700
66-7420-451000	CAPITAL OUTLAY-FURN. & EQUIP.	4,290	0	0	0	0
66-7420-452000	CAPITAL OUTLAY-IT EQUIPMENT	2,177	0	0	0	0
66-7420-454000	CAPITAL OUTLAY-VEHICLES	0	0	34,778	30,000	30,000
66-7420-455002	CAP OUTLAY OTHER EQUIP OVER \$5000	249,131	0	556,740	285,000	285,000
66-7420-469199	PROFESSIONAL SERVICES-OTHER	60,000	60,000	60,000	60,000	60,000
66-7420-469566	CONTRACTED SERVICES-TIRE REMOVAL	45,000	45,000	40,000	40,000	40,000
66-7420-469567	CONTRACTED SERVICES-TUB GRINDER	100,000	100,000	100,000	75,000	75,000
66-7420-469568	CONTRACTED SERVICES-WASTE HAULING	1,494,357	1,765,544	1,733,490	1,700,000	1,700,000
66-7420-469569	NC SOLID WASTE SURCHARGE	90,000	90,000	90,000	80,000	80,000
66-7420-469901	CONTRACTED SERVICES-CLEANING	9,306	0	0	0	0
<b>TOTAL SANITATION OPERATIONS</b>		<b>\$3,704,047</b>	<b>\$3,812,794</b>	<b>\$4,556,179</b>	<b>\$4,145,650</b>	<b>\$4,145,650</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 11-12	FY 12-13	FY 13-14		
<b>RECYCLING OPERATIONS</b>						
66-7421-412100	SALARIES-REGULAR	35,030	35,731	35,731	36,446	36,446
66-7421-418100	SOCIAL SECURITY EXPENSE	2,720	2,858	2,858	2,916	2,916
66-7421-418200	LOCAL GOV'T RETIREMENT EXPENSE	2,415	2,500	2,555	2,606	2,606
66-7421-418300	HEALTH INSURANCE EXPENSE	7,275	7,450	7,850	7,850	7,850
66-7421-418600	WORKER'S COMPENSATION	340	250	118	120	120
66-7421-418900	OTHER FRINGE-401K	1,701	1,787	1,787	1,822	1,822
66-7421-418901	OTHER FRINGE-457	360	360	360	360	360
66-7421-426000	OFFICE SUPPLIES	400	400	400	400	400
66-7421-429001	RECYCLING SUPPLIES	22,000	19,850	28,150	20,000	20,000
66-7421-429003	ELECTRONICS RECYCLING	0	0	7200	7200	7200
66-7421-431100	TRAVEL-MILEAGE	500	500	500	500	500
66-7421-431200	TRAVEL-SUBSISTENCE	500	200	200	200	200
66-7421-434100	PRINTING	500	300	800	300	300
66-7421-435100	REPAIR & MAINTENANCE-BUILDING.	0	2,500	0	0	0
66-7421-439500	EMPLOYEE TRAINING	250	250	250	250	250
66-7421-449900	MISC OTHER	13,800	12,600	1,600	1,000	1,000
66-7421-455002	CAPITAL OUTLAY-EQUIPMENT	12,685	58,151	11,728	11,728	11,728
66-7421-457001	CAPITAL OUTLAY-LAND IMPROVEMENT	0	5,000	66,769	0	0
<b>TOTAL RECYCLING OPERATIONS</b>		<b>\$100,476</b>	<b>\$150,687</b>	<b>\$168,856</b>	<b>\$93,698</b>	<b>\$93,698</b>
<b>DEBT SERVICE</b>						
66-9100-475066	PRINCIPAL- TRASH TRUCK	66,701	68,589	0	0	0
66-9100-476066	INTEREST TRASH TRUCK	2,909	1,020	0	0	0
66-9800-498030	TRANSFER TO DEBT SERVICE FUND	60,410	57,653	54,381	54,381	54,381
<b>TOTAL DEBT SERVICE</b>		<b>\$130,020</b>	<b>\$127,262</b>	<b>\$54,381</b>	<b>\$54,381</b>	<b>\$54,381</b>
<b>TOTAL SANITATION ENTERPRISE FUND EXPENDITURES</b>		<b>\$3,934,543</b>	<b>\$4,090,743</b>	<b>\$4,779,416</b>	<b>\$4,293,729</b>	<b>\$4,293,729</b>
<b>WATAUGA COUNTY NET BUDGET TOTAL</b>		<b>\$58,260,323</b>	<b>\$54,613,990</b>	<b>\$70,996,147</b>	<b>\$55,887,585</b>	<b>\$55,887,585</b>

**Watauga County**  
**Capital Improvement Program**  
**FY-2014**

**(Adopted)**  
**6/04/2013**

<b>GENERAL FUND</b>	Budget Year 2013-2014	Planning Year 2014-2015	Planning Year 2015-2016	Planning Year 2016-2017	Planning Year 2017-2018	Planning Year 2018-2019	TOTAL
<b>GENERAL GOVERNMENT</b>							
Intranet/Computerization	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Voting Machines	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Debt Service Plan	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>PUBLIC BUILDINGS</b>							
Asphalt Maintenance	\$0	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$400,000
Facilities Maintenance/Renovations	\$0	\$473,000	\$473,000	\$473,000	\$473,000	\$473,000	\$2,365,000
Future County Buildings	\$17,829	\$1,260,000	\$1,260,000	\$1,260,000	\$1,260,000	\$1,260,000	\$6,317,829
<b>PUBLIC SAFETY</b>							
Animal Control Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEC Future Expansion	\$0	\$142,600	\$142,600	\$142,600			\$427,800
Emergency Communications	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
<b>EDUCATION</b>							
CCC&TI Campus Expansion	\$0	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000
WC Schools - Future Needs	\$340,400	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,840,400
<b>ECONOMIC/PHYSICAL DEVELOPMENT</b>							
Commerce Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water and Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Work Force Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>CULTURAL &amp; RECREATIONAL</b>							
Community Facilities	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
Future Facilities/Park Development	\$0	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,460,000	\$12,460,000
Facility Renovations and Upgrades	\$0	\$708,463	\$813,463	\$146,312	\$106,312	\$106,312	\$1,880,862
<b>TOTALS</b>	<b>\$358,229</b>	<b>\$7,354,063</b>	<b>\$7,459,063</b>	<b>\$6,791,912</b>	<b>\$6,609,312</b>	<b>\$6,569,312</b>	<b>\$35,141,891</b>