

Fiscal Year
2022-2023

Watauga County Adopted Budget



Board of Commissioners

John Welch, Chairman
Billy Kennedy, Vice-Chairman
Carrington Pertalion
Larry Turnbow
Charlie Wallin

STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
BUDGET ORDINANCE
FISCAL YEAR 2022/23

BE IT ORDAINED by the Board of Commissioners of Watauga County, North Carolina, meeting in regular session this 7th day of June, 2022, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

SECTION I

GENERAL FUND

A. Revenues Anticipated:

<u>SOURCE</u>	<u>AMOUNT</u>
Ad Valorem Taxes	\$ 42,719,702
Local Option Sales Taxes	\$ 15,706,529
Other Taxes	\$ 848,000
Intergovernmental Revenues	\$ 7,314,337
Permits and Fees	\$ 788,400
Recreation Programs	\$ 1,358,310
Sales and Services	\$ 604,000
Miscellaneous Revenues	\$ 628,976
Transfer From Capital Reserve Fund	\$ 6,564,260
Appropriations of Fund Balance	
Register of Deeds Automation and Enhancement Fund	\$ 46,626
Total Revenues - General Fund	<u>\$ 76,579,140</u>

B. Expenditures Authorized:

General Government	Governing Body	\$ 65,121
	Administration	\$ 520,887
	Finance	\$ 469,047
	Tax Administration	\$ 1,107,815
	Tax Revaluation	\$ 382,150
	License Plate Agency	\$ 288,935
	Legal Services	\$ 101,000
	Court Facilities	\$ 2,000
	Elections	\$ 413,076
	Register of Deeds	\$ 677,532
	General Administration	\$ 1,508,720
	Information Technology	\$ 1,108,476
	Maintenance	\$ 1,782,422
	Public Buildings	\$ 6,847,762
	Total	<u>\$ 15,274,943</u>
Public Safety	Sheriff	\$ 5,782,284
	Detention Center	\$ 2,846,254
	Emergency Services	\$ 2,724,841
	Emergency Management	\$ 1,808,636
	Planning and Inspections	\$ 794,924
	Emergency Medical Services	\$ 2,475,195
	Animal Care and Control	\$ 221,437
	Total	<u>\$ 16,653,571</u>
Environmental Protection	Cooperative Extension Service	\$ 305,119
	Soil and Water Conservation	\$ 158,929
	Total	<u>\$ 464,048</u>
Transportation	Transportation	\$ 77,495
	Total	<u>\$ 77,495</u>
Economic/Physical Development	Economic Development Commission	\$ 124,000
	Special Appropriations	\$ 591,424
	Total	<u>\$ 715,424</u>
Human Services	Public Health	\$ 945,555
	Mental Health	\$ 171,194
	Project on Aging	\$ 1,688,164
	Veteran's Service	\$ 151,756
	Total	<u>\$ 2,956,669</u>

STATE OF NORTH CAROLINA
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Education	Watauga County Board of Education	\$ 15,830,597
	Caldwell Community College & Technical Institute	\$ 1,047,793
	Total	\$ 16,878,390
Cultural and Recreational	Library	\$ 741,660
	Recreation	\$ 2,049,485
	Total	\$ 2,791,145
Transfers to Other Funds	Transfer to Public Assistance Fund	\$ 2,524,622
	Transfer to Capital Projects Fund	\$ 11,972,500
	Transfer to Debt Service Fund	\$ 6,270,333
	Total	\$ 20,767,455
	Total Expenditures - General Fund	\$ 76,579,140

SECTION II

PUBLIC ASSISTANCE FUND

A. Revenues Anticipated:

SOURCE

AMOUNT

Federal and State Allocations	\$ 4,011,696
Miscellaneous Revenue	\$ 17,888
Transfer from General Fund	\$ 2,524,622

Total Revenues - Public Assistance Fund **\$ 6,923,570**

B. Expenditures Authorized:

Administration	\$ 4,218,598
Child Support Enforcement Programs	\$ 191,685
	\$ 2,513,287

Total Expenditures - Public Assistance Fund **\$ 6,923,570**

SECTION III

CAPITAL PROJECTS FUND

A. Revenues Anticipated:

SOURCE

AMOUNT

Transfer from General Fund	\$ 11,972,500
Fund Balance Appropriation	\$ 6,564,260

Total Revenues - Capital Projects Fund **\$ 18,536,760**

B. Expenditures Authorized:

Watauga County Schools CIPs	\$ 8,700,000
County CIP	\$ 3,272,500
Transfer to General Fund	\$ 6,564,260

Total Expenditures - Capital Projects Fund **\$ 18,536,760**

SECTION IV

FEDERAL EQUITABLE SHARING FUND (SHERIFF'S OFFICE)

A. Revenues Anticipated:

SOURCE

AMOUNT

Federal Equitable Sharing Funds	\$ 11,900
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Total Revenues - Federal Equitable Sharing Fund **\$ 11,900**

B. Expenditures Authorized:

Operations	\$ 11,900
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Total Expenditures - Federal Equitable Sharing Fund **\$ 11,900**

STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
BUDGET ORDINANCE
FISCAL YEAR 2022/23

SECTION V

STATE SUBSTANCE ABUSE TAX FUND (SHERIFF'S OFFICE)

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Controlled Substance Tax	\$ 24,650
	Interest	\$ 100
	Total Revenues - State Substance Abuse Tax Fund	<u>\$ 24,750</u>
 <i>B. Expenditures Authorized:</i>	Operations	\$ 24,750
	Total Expenditures - State Substance Abuse Tax Fund	<u>\$ 24,750</u>

SECTION VI

EMERGENCY TELEPHONE SURCHARGE FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Emergency Telephone Surcharge	\$ 471,606
	Total Revenues - Emergency Telephone Surcharge Fund	<u>\$ 471,606</u>
 <i>B. Expenditures Authorized:</i>	Software	\$ 52,505
	Employee Training	\$ 13,864
	Telephone	\$ 340,900
	Hardware	\$ 49,337
	Total Expenditures - Emergency Telephone Surcharge	<u>\$ 471,606</u>

SECTION VII

RURAL FIRE SERVICE DISTRICT FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Beech Mtn. Rural Fire Service District	\$ 2,671
	Boone Rural Fire Service District	\$ 1,351,543
	Cove Creek Rural Fire Service District	\$ 303
	Foscoe Rural Fire Service District	\$ 110,375
	Shawneehaw Rural Fire Service District	\$ 8,518
	Total Revenues - Rural Fire Service Districts Fund	<u>\$ 1,473,410</u>
 <i>B. Expenditures Authorized:</i>	Beech Mtn. Rural Fire Service District	\$ 2,671
	Boone Rural Fire Service District	\$ 1,351,543
	Cove Creek Rural Fire Service District	\$ 303
	Foscoe Rural Fire Service District	\$ 110,375
	Shawneehaw Rural Fire Service District	\$ 8,518
	Total Expenditures - Rural Fire Service Districts Fund	<u>\$ 1,473,410</u>

NOTE: In the event the actual proceeds from the fire tax exceed or fall short of the appropriated amounts, the actual proceeds from the tax shall constitute the appropriations from the tax levy and the Budget Officer is authorized to amend the budget upward to cover the actual revenues collected.

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SECTION VIII

FIRE TAX DISTRICTS FUND

A. Revenues Anticipated:

<u>SOURCE</u>	<u>AMOUNT</u>
Beaver Dam Fire Department	\$ 158,386
Blowing Rock Fire District	\$ 697,212
Cove Creek Fire District	\$ 342,543
Creston Fire Department	\$ 7,619
Deep Gap Fire District	\$ 276,466
Fall Creek Fire Department	\$ 13,144
Foscoe Fire District	\$ 669,369
Meat Camp Fire Department	\$ 319,479
Shawneehaw Fire District	\$ 155,707
Stewart Simmons Fire District	\$ 393,016
Todd Fire District	\$ 77,404
Zionville Fire District	\$ 162,586
Total Revenues - Fire Districts Fund	<u>\$ 3,272,931</u>

B. Expenditures Authorized:

Beaver Dam Fire Department	\$ 158,386
Blowing Rock Fire District	\$ 697,212
Cove Creek Fire District	\$ 342,543
Creston Fire Department	\$ 7,619
Deep Gap Fire District	\$ 276,466
Fall Creek Fire Department	\$ 13,144
Foscoe Fire District	\$ 669,369
Meat Camp Fire Department	\$ 319,479
Shawneehaw Fire District	\$ 155,707
Stewart Simmons Fire District	\$ 393,016
Todd Fire District	\$ 77,404
Zionville Fire District	\$ 162,586
Total Expenditures - Fire Districts Fund	<u>\$ 3,272,931</u>

NOTE: In the event the actual proceeds from the fire tax exceed or fall short of the appropriated amounts, the actual proceeds from the tax shall constitute the appropriations from the tax levy and the Budget Officer is authorized to amend the budget upward to cover the actual revenues collected.

SECTION IX

OCCUPANCY TAX FUND

A. Revenues Anticipated:

<u>SOURCE</u>	<u>AMOUNT</u>
Occupancy Tax	\$ 3,200,000
Total Revenues - Occupancy Tax Fund	<u>\$ 3,200,000</u>

B. Expenditures Authorized:

Tax Collection Fees	\$ 42,000
Watauga District U TDA	\$ 3,158,000
Total Expenditures - Occupancy Tax Fund	<u>\$ 3,200,000</u>

NOTE: In the event the actual proceeds from the occupancy tax exceed or fall short of the appropriated amounts, the actual proceeds from the tax shall constitute the appropriations from the tax levy and the Budget Officer is authorized to amend the budget upward to cover the actual revenues collected.

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SECTION X

DEBT SERVICE

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Transfer from General Fund	\$ 6,270,333
	Total Revenues - Debt Service Fund	<u>\$ 6,270,333</u>
 <i>B. Expenditures Authorized:</i>	Debt Service-Education	\$ 4,287,933
	Debt Service-Other	\$ 1,982,400
	Total Expenditures - Debt Service Fund	<u>\$ 6,270,333</u>

SECTION XI

SOLID WASTE ENTERPRISE FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Intergovernmental Revenues	\$ 138,025
	Charges for Services	\$ 5,718,880
	Miscellaneous Revenues	\$ 11,975
	Total Revenues - Solid Waste Enterprise Fund	<u>\$ 6,443,880</u>
 <i>B. Expenditures Authorized:</i>	Sanitation Department	\$ 6,324,518
	Recycling	\$ 119,362
	Total Expenditures - Solid Waste Enterprise Fund	<u>\$ 6,443,880</u>

SECTION XII

REPRESENTATIVE PAYEE FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Trust	\$ 114,570
	Total Revenues - Representative Fund	<u>\$ 114,570</u>
 <i>B. Expenditures Authorized:</i>	Payee	\$ 114,570
	Total Expenditures - Representative Fund	<u>\$ 114,570</u>

SECTION XIII

FINES AND FORFEITURES FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Penalties, fines and forfeitures	\$ 230,000
	Total Revenues - Fines and Forfeitures	<u>\$ 230,000</u>
 <i>B. Expenditures Authorized:</i>	Board of Education Fines and Forfeitures	\$ 230,000
	Total Expenditures - Fines and Forfeitures	<u>\$ 230,000</u>

SECTION XIV

DEED OF TRUST FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Register of Dees Permits and Fees	\$ 75,000
	Total Revenues - Deed of Trust Fund	<u>\$ 75,000</u>
 <i>B. Expenditures Authorized:</i>	Payment of fees to the State of N.C.	\$ 75,000
	Total Expenditures - Deed of Trust Fund	<u>\$ 75,000</u>

NOTE: In the event the actual proceeds from the occupancy tax exceed or fall short of the appropriated amounts, the actual proceeds from the tax shall constitute the appropriations from the tax levy and the Budget Officer is authorized to amend the budget upward to cover the actual revenues collected.

**STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
BUDGET ORDINANCE
FISCAL YEAR 2022/23**

SECTION XV

COUNTY TAX RATE ESTABLISHED

The fiscal year 2022/23 operating budget follows the general reappraisal of real property for Watauga County. The revenue-neutral tax rate, as defined by G.S. 159-11e, is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.

As it relates to the General Fund, the reappraisal produced an estimate tax base of \$13,602,157,221 for Watauga County. The tax levy for the current fiscal year is \$43,254,860, and the growth factor since the last general reappraisal is 1.31 percent. Using the formula mandated by state law, the revenue-neutral tax rate for Watauga County is 28.8 cents. The proposed property tax rate for fiscal year 2022/23 is 31.8 cents, which represents a decrease from property tax rate of 40.3 cents for fiscal year 2021/22.

SECTION XVI

COUNTY FIRE DISTRICT TAX RATES ESTABLISHED

Ad valorem tax rates as listed below per \$100 at full valuation is hereby established as the official tax rates for Watauga County Fire Protection Districts for the fiscal year 2022/23. This rate is based on the estimated taxable property situated in each district.

<u>Fire District</u>	<u>Property Values</u>	<u>Tax Rate Per \$100 of Value</u>	<u>Revenue- neutral Tax Rate Per \$100 of Value</u>
Beech Mountain Rural	\$5,344,469	\$ 0.05	\$ 0.037
Blowing Rock Rural	\$1,388,974,358	\$ 0.05	\$ 0.038
Boone Rural	\$2,261,917,224	\$ 0.06	\$ 0.043
Cove Creek	\$686,360,211	\$ 0.05	\$ 0.038
Cove Creek Special	\$629,500	\$ 0.05	\$ 0.050
Deep Gap	\$556,559,945	\$ 0.05	\$ 0.037
Foscoe	\$1,342,015,607	\$ 0.05	\$ 0.037
Foscoe Special	\$220,333,673	\$ 0.05	\$ 0.035
Meat Camp	\$655,928,335	\$ 0.05	\$ 0.035
Northwest Watauga	\$337,973,893	\$ 0.05	\$ 0.035
Shawneehaw	\$312,724,824	\$ 0.05	\$ 0.037
Shawneehaw Special	\$16,948,390	\$ 0.05	\$ 0.038
Stewart Simmons	\$463,845,549	\$ 0.085	\$ 0.061
Todd	\$110,440,120	\$ 0.07	\$ 0.060
Zionville	\$328,183,496	\$ 0.05	\$ 0.038

STATE OF NORTH CAROLINA
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SECTION XVII

SOLID WASTE FEES ESTABLISHED

Commercial Solid Waste	\$59.00 per ton
Construction and Demolition Waste	\$59.00 per ton
Land-Clearing Inert Debris	\$59.00 per ton
RO Cont. Disposal Fee	\$59.00 per ton
Mixed Recycling	\$59.00 per ton
Coarse-Ground Mulch	\$0 per ton
Passenger Vehicle Minimum	\$9
Solid Waste Fee (per residence County-wide)	\$80.00 per year

SECTION XVIII

SOLID WASTE COLLECTION AND DELIVERY FEES ESTABLISHED

Boone - Per Lift (Zone - 607)	Industrial	\$ 150.00
	Commercial	\$ 34.65
	Recycling	\$ 34.65
Extended 607 - Per Lift (Zone - Linear Mile)	Industrial	\$ 187.50
	Commercial	\$ 43.95
	Recycling	\$ 43.95

SECTION XIX

PLANNING, INSPECTIONS FEES ESTABLISHED

Building Permit	\$.30 per square foot heated space \$.15 per square foot unheated space
Modular Home	\$300.00 plus \$.15 per square foot for basement
Mobile Home	\$75.00 single wide / \$100 double wide
Penalty for building without permit	Double building permit fees. May be subject to additional trip fees as necessary
Alteration Permit	\$75.00
Sign Permit	\$50.00 on premise / \$100.00 for billboard
Trip Fee	\$75.00
Remodel Permit	\$75 per trade
Grading Permit	\$150.00 per acre or part thereof, Individual home site less than 1 acre exempt
Floodplain Development Permit	\$150.00
Compliance and Review <i>(For all ordinances not specifically named in fee schedule)</i>	\$40.00 per permit / \$100.00 per site plan \$300.00 appeals, conditional use permits, variances \$400.00 amendments
Subdivision Plat/Manufactured Home Park Fees	\$30.00 per lot or building as applicable
Wireless Communication Tower Site	\$750.00
Wireless Co-location Permit	\$150.00
Wind Energy Systems	\$150 small / \$750 large
Sexually Oriented Business Permit	\$1,000.00
Administrative Fees for Refunds	\$30.00 plus \$75.00 per inspection done

SECTION XX

FIRE CODE FEES AND PENALTIES ESTABLISHED

Special User Permits for Specific Times:

Fireworks - Public Display	\$25.00
Tents and Air Structures (30 day maximum)	\$25.00
Temporary Kiosks or Merchandising Displays	\$25.00
Insecticide fogging or fumigation	\$25.00

Explosive Materials/Blasting Permits:

Annually (1 Year)	\$400.00
48 Hours	\$40.00

Special Assembly:

Gun show, craft show, etc	\$25.00
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Bowling Pin and Alley:

Resurfacing and Refinishing	\$25.00
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Any other Special Function Requiring Fire Prevention:

Bureau Inspection and Approval	\$25.00
Fire Report Copies	\$2.00
Annual Inspection Report	\$50.00
Inspection Report (non-annual)	\$50.00
Inspection Report (multi-tenant up to two buildings)	\$60.00
Inspection Report (multi-tenant up to three buildings)	\$70.00
Inspection Report (multi-tenant up to ten buildings)	\$100.00
Inspection Report (multi-tenant up to twenty buildings)	\$200.00
Inspection Report (multi-tenant over twenty buildings)	\$300.00
Carbon Monoxide Inspections	\$50.00

STATE OF NORTH CAROLINA
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Existing Systems Tests:

Sprinkler Certification Test	\$25.00
Fire Alarm Testing	\$25.00
Standpipe Certification Test	\$25.00
Grease Removal Test	\$25.00
Fixed Fire Suppression Test	\$25.00
Day Care Inspection	\$25.00
Residential Custodial Care and Nursing Homes	\$25.00
Certification of Occupancy	\$25.00
Occupancy Permit Inspection (ABC)	\$30.00
Reinspection (per visit)	\$30.00
<u>Underground Storage Tanks:</u>	
Removal (per tank)	\$30.00
New Installations (per tank)	\$50.00
Hydrant Installations - private contractors only	\$30.00
New Sprinkler Systems	\$0.05 per square foot
Sprinkler Renovations	\$50.00
Standpipes	\$30.00
New Alarm Systems	\$35.00
Alarm System Renovations	\$50.00
Fixed Fire Suppression Systems	\$35.00
Renovations to the Systems	\$25.00
Fire Marshall Fire Reports	\$5.00
Afterhours Inspections	\$50.00
Life Safety Violations (one warning)	\$200.00
Road Name Change	\$500.00
Illegal Burning (one warning)	\$100.00

SECTION XXI

BUDGET OFFICER

The County Manager shall serve as Budget Officer and shall be authorized to reallocate departmental appropriations among the various objects of expenditure as necessary.

The County Manager shall be authorized to effect transfers between departments 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.

Interfund transfers established in the budget, may be accomplished without recourse to the Board. All other interfund transfers require approval of the Board of Commissioners.

Salary increases shall be granted in accordance with the official pay plan of Watauga County, duly adopted by the Board of Commissioners.

The County Manager shall be authorized to reallocate contingency funds. Such transfers shall be reported to the Board at its next regular meeting, and recorded in the minutes per NC General Statute 159-13(b)(3).

SECTION XXII

UTILIZATION OF BUDGET AND BUDGET ORDINANCE

This Ordinance shall be the basis of the financial plan for the Watauga County Government during the 2022/23 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 Finance Director shall establish and maintain records consistent with this ordinance and the appropriate statutes of the State of North Carolina.

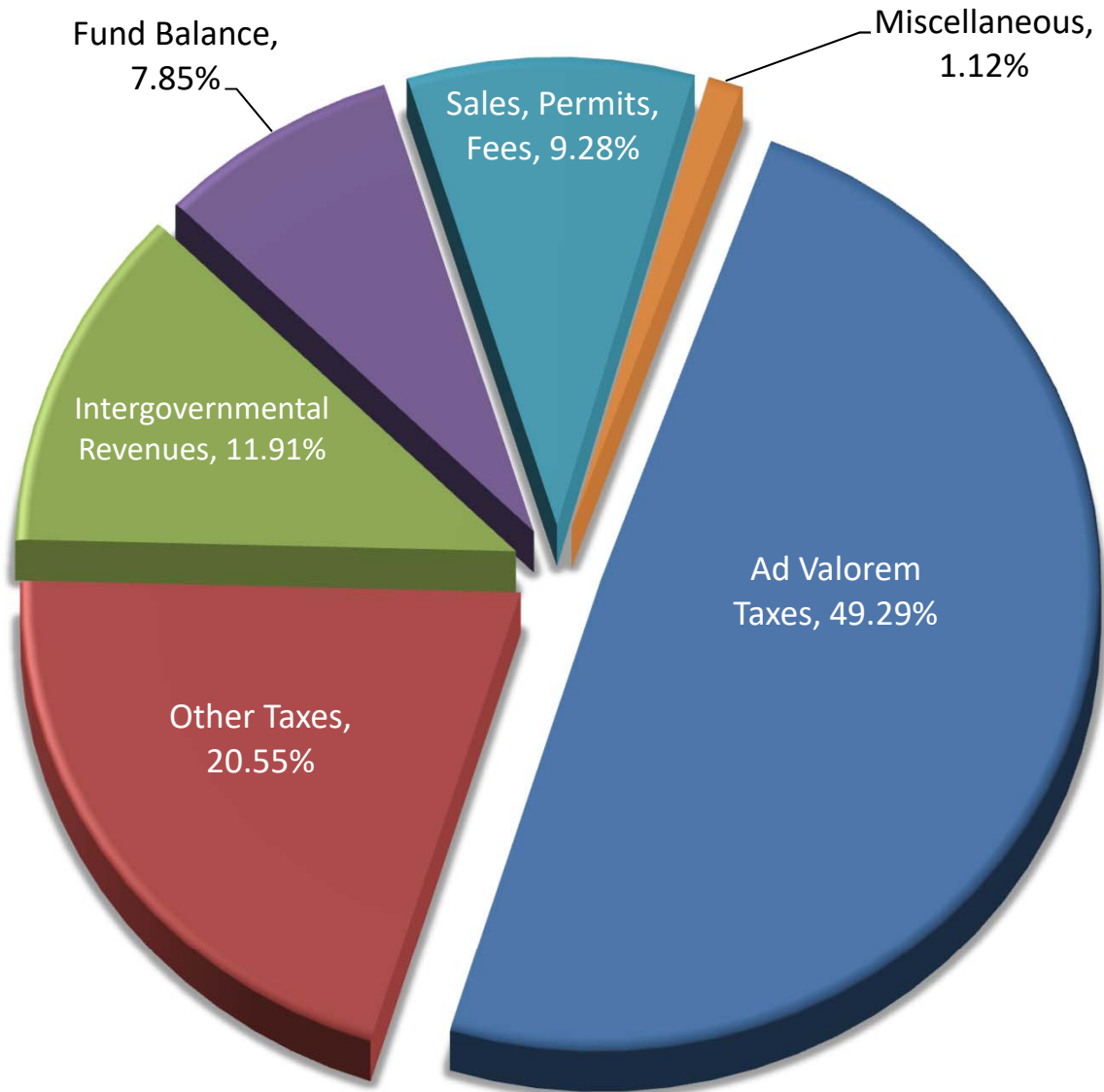
A copy of this ordinance shall be furnished to the Clerk to the Board of Commissioners, the County Manager, and the Finance Director to be kept on file by them for direction in the disbursement of funds.

ATTEST:

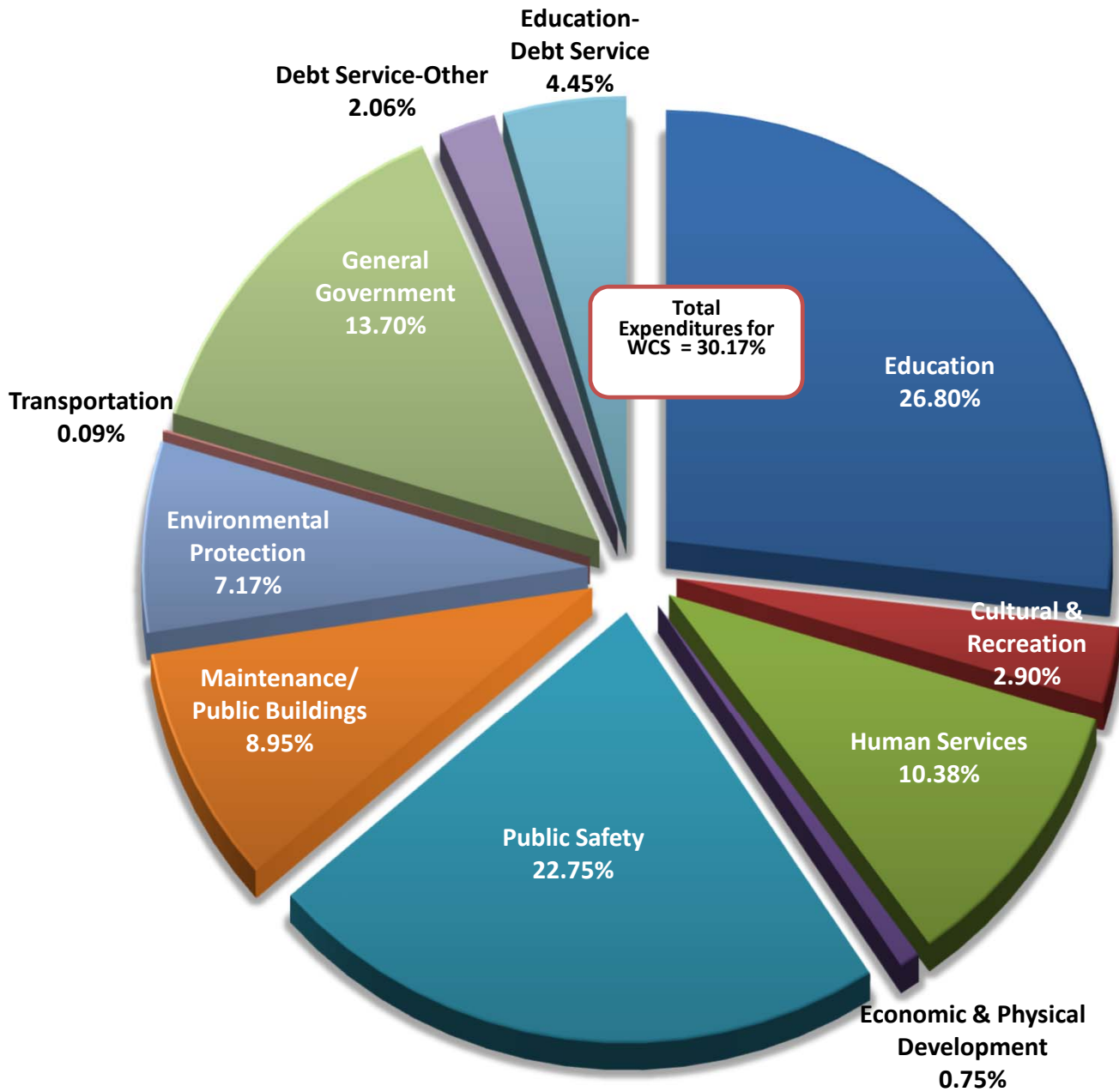

Anita Fogle, Clerk to the Board


John Welch, Chairman

WATAUGA COUNTY REVENUES FISCAL YEAR 2022 - 2023



WATAUGA COUNTY EXPENDITURES FISCAL YEAR 2022 - 2023



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GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	
	FY 20-21	FY 21-22	FY 22-23		
GENERAL FUND					
REVENUES					
TAXES AD VALOREM					
103100-318000	INTEREST ON DELINQUENT TAXES	(100,000)	(100,000)	(100,000)	(100,000)
103100-318800	TAXES AD VALOREM-PRIOR YEARS	(275,000)	(275,000)	(250,000)	(250,000)
103101-312010	TAXES AD VALOREM-CURRENT YEAR	(36,536,375)	(37,892,926)	(42,369,702)	(42,369,702)
TOTAL TAXES AD VALOREM		(36,911,375)	(38,267,926)	(42,719,702)	(42,719,702)
OTHER TAXES					
103200-323100	LOCAL OPTION SALES TAX-39	(4,464,088)	(6,537,000)	(7,509,349)	(7,509,349)
103200-323200	LOCAL OPTION SALES TAX-40	(2,352,200)	(3,444,000)	(3,864,839)	(3,864,839)
103200-323300	LOCAL OPTION SALES TAX-42	(2,630,512)	(3,852,000)	(4,332,341)	(4,332,341)
103200-324000	EXCISE STAMPS	(420,000)	(450,000)	(500,000)	(500,000)
103200-326100	FRANCHISE TAX	(300,000)	(300,000)	(270,000)	(270,000)
103200-326600	ABC BOTTLE TAX	(23,000)	(22,000)	(23,000)	(23,000)
103200-341401	GROSS RECEIPTS TAX-VEHICLES	(50,000)	(50,000)	(50,000)	(50,000)
103200-341406	GROSS RECEIPTS TAX-EQUIPMENT	(5,000)	(5,000)	(5,000)	(5,000)
TOTAL OTHER TAXES		(10,244,800)	(14,660,000)	(16,554,529)	(16,554,529)
INTERGOVERNMENTAL REVENUES					
103300-314702	BOARD OF ELECTIONS - CARES	(108,585)	-	-	-
103300-332000	HOME & COMMUNITY BLOCK GRANT	(260,000)	(294,548)	(280,000)	(280,000)
103300-332001	MEDICAID REIMBURSEMENTS	(96,000)	(96,000)	(96,000)	(96,000)
103300-332002	USDA	(24,000)	(24,000)	(22,000)	(22,000)
103300-332004	STATE SENIOR CENTER GRANT	(14,020)	-	-	-
103300-333000	NC DOJ JCPC GRANT	(139,176)	(139,176)	(139,176)	(139,176)
103300-332006	SENIOR'S HEALTH INFO GRANT	(6,079)	-	-	-
103300-332009	CARES FUNDING	(94,057)	-	-	-
103300-332101	ONE-STOP BONUSES GRANT	(25,057)	-	-	-
103300-343300	NC EMERGENCY MANAGEMENT GRANT	(38,904)	(38,904)	(50,313)	(50,313)
103300-343309	HOMELAND SECURITY GRANT	(35,000)	(30,000)	-	-
103300-343314	HAZMAT GRANT (TIER II)	(1,000)	(1,000)	(1,000)	(1,000)
103300-343322	DPS - COVID -19 GRANT	(25,643)	-	-	-
103300-346000	CORONAVIRUS RELIEF FUNDS	(996,937)	-	-	-
103300-349601	NC DEPT AG CONSERVATION TECH	(24,000)	(24,000)	(24,000)	(24,000)
103300-349909	NC LOTTERY FUNDS/ADM	(300,000)	(300,000)	(600,000)	(600,000)
103300-351000	COOPERATIVE EXTENSION GRANT	(8,333)	(8,333)	(8,333)	(8,333)
103300-358200	VETERANS SERVICE GRANT	(2,000)	(2,000)	(2,000)	(2,000)
103300-359110	PUBLIC SCHOOLS NAT FOREST SERVICE	(575)	(575)	(575)	(575)
103311-389915	SALES TAX AGREEMENTS WITH TOWNS	(1,368,000)	(1,800,000)	(2,000,000)	(2,000,000)
103311-312006	OCCUPANCY TAX COLLECTION FEE	(19,500)	(25,000)	(42,000)	(42,000)
103311-320000	PAYMENT IN LIEU OF TAXES	(20,000)	(20,000)	(20,000)	(20,000)
103311-323500	HOLD HARMLESS-MEDICAID RELIEF	(1,368,000)	(1,800,000)	(2,200,000)	(2,200,000)
103311-332300	COURT FACILITIES FEES	(90,000)	(70,000)	(70,000)	(70,000)
103300-343153	ASU PURCHASE OF OLD HIGH SCHOOL	-	-	(800,000)	(800,000)
103311-341351	TOWN OF BEECH MOUNTAIN MEDICS FEE	-	-	(428,000)	(428,000)
103311-341352	TOWN OF BOONE CONSOLIDATED DISPATCH	-	-	(415,940)	(415,940)
103311-341401	TOWN OF BOONE TAX COLLECTION FEE	(115,000)	(115,000)	(115,000)	(115,000)
TOTAL INTERGOVERNMENTAL REVENUES		(5,179,866)	(4,788,536)	(7,314,337)	(7,314,337)

GL ACCOUNT #	BOARD APPROVED FY 20-21	BOARD APPROVED FY 21-22	REQUESTED	MANAGER RECOMMENDED FY 22-23	BOARD APPROVED	
PERMITS & FEES						
103341-341000	FIRE INSPECTION FEES	(18,000)	(18,000)	(24,000)	(24,000)	(24,000)
103341-341801	REGISTER OF DEED FEES	(251,000)	(251,000)	(255,000)	(255,000)	(255,000)
103341-341802	REGISTER OF DEEDS-10% FEES	(29,000)	(29,000)	(29,000)	(29,000)	(29,000)
103341-343100	GUN PERMITS-SHERIFF	(3,000)	(5,600)	(4,800)	(4,800)	(4,800)
103341-343101	CONCEALED WEAPONS-SHERIFF	(42,000)	(47,000)	(58,000)	(58,000)	(58,000)
103341-343102	CONCEALED WEAPONS-FINGERPRINTS	(3,000)	(4,200)	(4,200)	(4,200)	(4,200)
103341-343103	SERVING CIVIL SUMMONS	(42,000)	(27,000)	(35,000)	(35,000)	(35,000)
103341-343105	DV GUN STORAGE FEES	(700)	(100)	(100)	(100)	(100)
103341-343200	DETENTION CENTER & OFFICER FEES	(21,000)	(3,300)	(3,300)	(3,300)	(3,300)
103341-343500	PLANNING & INSPECTION FEES	(290,000)	(350,000)	(375,000)	(375,000)	(375,000)
TOTAL PERMITS & FEES		(699,700)	(735,200)	(788,400)	(788,400)	(788,400)
RECREATION REVENUES						
103612-361220	AQUATICS	(43,500)	(25,575)	(31,300)	(31,300)	(31,300)
103612-361221	PRIVATE SWIM LESSONS	-	-	(42,000)	(42,000)	(42,000)
103612-361250	ATHLETICS	(160,858)	(152,481)	(164,485)	(164,485)	(164,485)
103612-361260	SPECIAL POPULATION PROGRAMS	(117,640)	(138,400)	(144,150)	(144,150)	(144,150)
103612-361280	FUN IN THE SUN CAMP FEES	(44,510)	(44,510)	(47,475)	(47,475)	(47,475)
103612-385502	SENIOR GAMES	(7,500)	(7,500)	(5,000)	(5,000)	(5,000)
103612-386002	FACILITY RENTALS	(35,900)	(50,900)	(50,900)	(50,900)	(50,900)
103612-386005	PERSONAL TRAINER	-	(74,880)	(22,000)	(22,000)	(22,000)
103612-389001	DONATIONS	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
103612-370000	RECREATION CENTER MEMBERSHIPS	(420,000)	(420,000)	(850,000)	(850,000)	(850,000)
TOTAL RECREATION REVENUES		(830,908)	(915,246)	(1,358,310)	(1,358,310)	(1,358,310)
SALES & SERVICES						
103835-332003	IN-HOME SERVICES	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
103835-341300	TDA SERVICES FEES	(12,000)	(24,000)	(24,000)	(24,000)	(24,000)
103835-341420	NC DMV FEES	(112,000)	(112,000)	(112,000)	(112,000)	(112,000)
103835-341421	TAG OFFICE NOTARY FEES	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
103835-341422	PASSPORT & PHOTO FEES	(12,000)	(6,000)	(6,000)	(6,000)	(6,000)
103835-341700	ELECTIONS REVENUES	(100)	(45,000)	-	-	-
103835-343201	REIMBURSEMENTS FOR INMATES	(22,000)	(30,000)	(30,000)	(30,000)	(30,000)
103835-382000	SALE OF CAPITAL ASSETS	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
103835-385506	CONTRACTED CLASS FEES	(500)	(404)	(500)	(500)	(500)
103835-386000	RENTS	(191,960)	(380,000)	(380,000)	(380,000)	(380,000)
TOTAL SALES & SERVICES		(402,060)	(648,904)	(604,000)	(604,000)	(604,000)
MISCELLANEOUS REVENUES						
103831-349100	INTEREST ON INVESTMENTS	(37,500)	(50,000)	(55,000)	(55,000)	(55,000)
103839-332005	EXXON GRANT	(2,000)	-	-	-	-
103839-332100	COVID RESPONSE GRANT - BOE	(33,739)	-	-	-	-
103839-384003	DONATIONS-POA	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
103839-389000	MISCELLANEOUS	(70,000)	(90,000)	(89,355)	(89,355)	(89,355)
103839-389002	MEDICAL DIRECTOR COST SHARE	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
103839-389003	INMATE SALES COMMISSIONS	(51,000)	(19,000)	(30,000)	(30,000)	(30,000)
103839-389004	SRO REIMBURSEMENT	(160,995)	(171,811)	(173,781)	(173,781)	(173,781)
103839-389911	911 IMPLEMENTATION/ADDRESSING FEE	(45,000)	(45,000)	(15,000)	(15,000)	(15,000)
103839-389966	INDIRECT COST REIMBURSEMENT	(146,911)	(163,325)	(191,282)	(191,282)	(191,282)
103839-389990	WATAUGA HUMANE SOCIETY LOAN	(42,558)	(37,190)	(42,558)	(42,558)	(42,558)
TOTAL MISCELLANEOUS REVENUES		(621,703)	(608,326)	(628,976)	(628,976)	(628,976)

GL ACCOUNT #	BOARD	BOARD	REQUESTED	MANAGER	BOARD
	APPROVED	APPROVED		RECOMMENDED	APPROVED
	FY 20-21	FY 21-22		FY 22-23	
TRANSFER FROM OTHER FUNDS/OTHER FINANCING SOURCES					
103980-398121 TRANSFER FROM CAPITAL PROJECTS	(228,000)	(1,944,109)	(6,564,260)	(6,564,260)	(6,564,260)
TOTAL TRANSFER FROM OTHER FUNDS	(228,000)	(1,944,109)	(6,564,260)	(6,564,260)	(6,564,260)
FUND BALANCE APPROPRIATED					
103991-399100 FUND BALANCE APPROPRIATION	(334,808)	-	(4,436,203)	-	-
103991-399102 CARRY FORWARD PROJECTS	(3,208,828)	-	-	-	-
103991-399103 FUND BAL APPROPRIATION FOR DEEDS	-	-	(46,626)	(46,626)	(46,626)
TOTAL FUND BALANCE APPROPRIATED	(3,543,636)	-	(4,482,829)	(46,626)	(46,626)
TOTAL GENERAL FUND REVENUES	(58,662,048)	(62,568,247)	(81,015,343)	(76,579,140)	(76,579,140)

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
EXPENDITURES						
GOVERNING BODY						
104110-412100	SALARIES-REGULAR	37,702	37,702	39,587	39,587	39,587
104110-413000	TRAVEL ALLOWANCE	13,266	13,266	13,266	13,266	13,266
104110-418100	SOCIAL SECURITY EXPENSE	4,077	4,168	4,228	4,228	4,228
104110-418600	WORKER'S COMPENSATION	150	150	150	150	150
104110-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000
104110-431100	TRAVEL-MILEAGE	500	500	500	500	500
104110-431200	TRAVEL-SUBSISTENCE	1,890	1,890	1,890	1,890	1,890
104110-437000	ADVERTISING	1,000	1,000	1,000	1,000	1,000
104110-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000	1,000
104110-449900	MISCELLANEOUS EXPENSE	1,500	1,500	2,500	2,500	2,500
TOTAL GOVERNING BODY		62,085	62,176	65,121	65,121	65,121

ADMINISTRATION						
104120-412100	SALARIES-REGULAR	311,515	331,291	353,967	353,967	353,967
104120-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
104120-413000	VEHICLE ALLOWANCE	6,000	6,000	6,000	6,000	6,000
104120-418100	SOCIAL SECURITY EXPENSE	24,363	27,060	28,874	28,874	28,874
104120-418200	LOCAL GOV'T RETIREMENT EXPENSE	32,644	38,696	43,925	43,925	43,925
104120-418300	HEALTH INSURANCE EXPENSE	52,000	54,000	54,000	54,000	54,000
104120-418600	WORKER'S COMPENSATION	1,000	1,000	1,000	1,000	1,000
104120-418900	OTHER FRINGE-401K	15,924	16,913	18,046	18,046	18,046
104120-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440	1,440
104120-426000	OFFICE SUPPLIES	3,500	3,500	3,500	3,500	3,500
104120-431100	TRAVEL-MILEAGE	500	500	500	500	500
104120-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500	1,500
104120-432500	POSTAGE	700	1,076	1,000	1,000	1,000
104120-437000	ADVERTISING	-	2,000	2,000	2,000	2,000
104120-439500	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000	2,000
104120-445300	INSURANCE-FIDELITY BOND	175	175	175	175	175
104120-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000	2,000
TOTAL ADMINISTRATION		456,221	490,111	520,887	520,887	520,887

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
FINANCE DEPT						
104130-412100	SALARIES-REGULAR	232,731	254,728	280,737	280,737	280,737
104130-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
104130-418100	SOCIAL SECURITY EXPENSE	17,804	20,378	22,459	22,459	22,459
104130-418200	LOCAL GOV'T RETIREMENT EXPENSE	23,855	29,141	34,166	34,166	34,166
104130-418300	HEALTH INSURANCE EXPENSE	52,000	54,000	54,000	54,000	54,000
104130-418600	WORKER'S COMPENSATION	900	900	900	900	900
104130-418900	OTHER FRINGE-401K	11,685	12,784	14,085	14,085	14,085
104130-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440	1,440
104130-426000	OFFICE SUPPLIES	3,000	3,000	4,500	4,500	4,500
104130-431100	TRAVEL-MILEAGE	350	350	350	350	350
104130-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000	1,000
104130-432500	POSTAGE	2,500	2,500	2,500	2,500	2,500
104130-434100	PRINTING	250	250	250	250	250
104130-439500	EMPLOYEE TRAINING	2,200	2,200	2,200	2,200	2,200
104130-445300	INSURANCE-FIDELITY BOND	450	450	450	450	450
104130-449100	DUES & SUBSCRIPTIONS	700	1,200	1,000	1,000	1,000
104130-449900	MISCELLANEOUS EXPENSE	250	250	250	250	250
104130-469100	PROFESSIONAL SERVICES-AUDIT	57,950	48,000	47,800	47,800	47,800
TOTAL FINANCE DEPT		410,025	433,531	469,047	469,047	469,047
TAX ADMINISTRATION						
104140-412100	SALARIES-REGULAR	654,612	677,458	558,344	558,344	558,344
104140-412801	CELLPHONE ALLOWANCE	1,440	1,440	480	480	1,440
104140-418100	SOCIAL SECURITY EXPENSE	50,078	54,197	44,668	44,668	44,668
104140-418200	LOCAL GOV'T RETIREMENT EXPENSE	67,098	77,501	67,950	67,950	67,950
104140-418300	HEALTH INSURANCE EXPENSE	182,000	175,500	135,000	135,000	135,000
104140-418600	WORKER'S COMPENSATION	6,500	6,500	6,500	6,500	6,500
104140-418900	OTHER FRINGE-401K	32,731	33,873	27,917	27,917	27,917
104140-418901	OTHER FRINGE-457	5,040	4,680	3,600	3,600	3,600
104140-425100	MOTOR FUELS & LUBRICANTS	2,000	2,000	2,000	2,000	2,000
104140-425200	TIRES	1,200	1,200	1,610	1,610	650
104140-426000	OFFICE SUPPLIES	2,000	4,480	5,494	5,194	5,194
104140-431100	TRAVEL-MILEAGE	1,200	840	840	840	840
104140-431200	TRAVEL-SUBSISTENCE	1,730	416	-	-	-
104140-432500	POSTAGE	30,000	44,500	22,300	22,300	22,300
104140-434100	PRINTING	14,000	14,000	10,520	10,520	10,520
104140-434200	MOTOR VEHICLE BILLING EXPENSES	90,000	102,000	102,000	102,000	102,000
104140-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	1,194	816	816	816
104140-437000	ADVERTISING	13,000	13,000	14,490	14,490	14,490
104140-439500	EMPLOYEE TRAINING	2,525	3,900	-	-	-
104140-445300	INSURANCE-FIDELITY BOND	175	175	175	175	175
104140-449100	DUES & SUBSCRIPTIONS	1,000	1,000	1,205	1,205	1,205
104140-451000	CAPITAL OUTLAY - EQUIPMENT	-	-	3,206	3,206	3,206
104140-467000	BOARD MEMBER FEES	1,000	2,000	2,000	2,000	2,000
104140-469101	PROFESSIONAL SERVICES - LEGAL	6,000	6,000	7,500	7,500	7,500
104140-469500	CONTRACTED SERVICES	2,100	10,000	89,500	89,500	89,500
104140-469507	CONTRACTED BUSINESS AUDITS	4,980	6,000	-	-	-
TOTAL TAX ADMINISTRATION		1,173,409	1,243,854	1,108,115	1,107,815	1,107,815

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	
	FY 20-21	FY 21-22	FY 22-23		
TAX REVALUATION					
104141-429000	OTHER SUPPLIES	500	500	1,000	1,000
104141-469500	CONTRACTED SERVICES	209,500	164,500	381,150	381,150
TOTAL TAX REVALUATION		210,000	165,000	382,150	382,150
LICENSE PLATE AGENCY					
104142-412100	SALARIES-REGULAR	149,962	174,343	183,430	183,430
104142-418100	SOCIAL SECURITY EXPENSE	11,472	13,947	14,674	14,674
104142-418200	RETIREMENT CONTRIBUTIONS	15,371	19,945	22,323	22,323
104142-418300	HOSPITAL INSURANCE EXPENSE	52,000	54,000	54,000	54,000
104142-418600	WORKER'S COMPENSATION	525	525	525	525
104142-418900	OTHER FRINGE-401K	7,498	8,717	9,171	9,171
104142-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440
104142-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000
104142-431100	TRAVEL-MILEAGE	200	200	-	-
104142-432500	POSTAGE	1,500	1,500	1,500	1,500
104142-469500	CONTRACTED SERVICES-SHREDDING	795	816	872	872
TOTAL LICENSE PLATE AGENCY		241,763	276,433	288,935	288,935
LEGAL SERVICES					
104150-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000
104150-469101	PROFESSIONAL SERVICES - LEGAL	80,000	80,000	100,000	100,000
TOTAL LEGAL SERVICES		81,000	81,000	101,000	101,000
COURT FACILITIES					
104160-439903	JURY COMMISSION EXPENSE	-	900	-	-
104160-449900	MISCELLANEOUS EXPENSE	2,000	2,000	2,000	2,000
TOTAL COURT FACILITIES		2,000	2,900	2,000	2,000

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
BOARD OF ELECTIONS						
104170-412100	SALARIES-REGULAR	125,922	141,073	157,547	147,329	147,329
104170-412600	SALARIES-PART-TIME	19,500	19,500	13,200	7,000	7,000
104170-412601	SALARIES-ONE STOP	91,286	81,160	50,154	52,662	52,662
104170-418100	SOCIAL SECURITY EXPENSE	16,191	19,339	17,672	16,559	16,559
104170-418200	LOCAL GOV'T RETIREMENT EXPENSE	12,907	16,139	19,174	17,930	17,930
104170-418300	HEALTH INSURANCE EXPENSE	39,000	40,500	40,500	40,500	40,500
104170-418600	WORKER'S COMPENSATION	1,058	1,209	1,105	1,035	1,035
104170-418900	OTHER FRINGE-401K	6,296	7,054	7,877	7,366	7,366
104170-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
104170-426000	OFFICE SUPPLIES	6,800	7,975	8,500	6,750	6,750
104170-431100	TRAVEL-MILEAGE	1,000	1,000	2,550	1,000	1,000
104170-431200	TRAVEL-SUBSISTENCE	3,616	3,616	7,684	3,616	3,616
104170-432100	TELEPHONE SERVICE	55	55	93	55	55
104170-432500	POSTAGE	11,400	11,400	7,000	7,000	7,000
104170-434100	PRINTING	14,229	16,000	15,340	15,340	15,340
104170-435200	MAINTENANCE & REPAIR-EQUIPMENT	37,616	37,616	33,616	33,616	33,616
104170-437000	ADVERTISING	5,000	14,800	4,900	4,900	4,900
104170-439500	EMPLOYEE TRAINING	2,131	2,200	4,240	2,200	2,200
104170-441200	RENT-BUILDING	828	1,368	1,128	1,128	1,128
104170-449022	CARES ACT	108,585	-	-	-	-
104170-449050	COVID - 19 RESPONSE ACT	33,739	-	-	-	-
104170-449100	DUES & SUBSCRIPTIONS	185	210	210	210	210
104170-449900	MISCELLANEOUS EXPENSE	1,200	1,600	1,600	800	800
104170-467000	BOARD MEMBER FEES	15,000	15,000	15,000	15,000	15,000
104170-467001	ELECTION OFFICIALS	34,500	36,000	32,950	30,000	30,000
TOTAL BOARD OF ELECTIONS		589,124	475,894	443,120	413,076	413,076

REGISTER OF DEEDS

104180-412100	SALARIES-REGULAR	331,257	357,460	395,220	355,816	355,816
104180-418100	SOCIAL SECURITY EXPENSE	25,341	28,597	31,618	28,465	28,465
104180-418200	LOCAL GOV'T RETIREMENT EXPENSE	33,954	40,893	48,098	43,303	43,303
104180-418300	HEALTH INSURANCE EXPENSE	91,000	94,500	108,000	94,500	94,500
104180-418600	WORKER'S COMPENSATION	1,259	1,358	1,502	1,352	1,352
104180-418900	OTHER FRINGE-401K	17,557	17,873	19,761	17,791	17,791
104180-418901	OTHER FRINGE-457	2,520	2,520	2,880	2,520	2,520
104180-426000	OFFICE SUPPLIES	10,850	13,350	19,990	19,990	19,990
104180-431100	TRAVEL-MILEAGE	1,200	1,200	1,200	1,200	1,200
104180-431200	TRAVEL-SUBSISTENCE	1,500	1,700	1,700	1,700	1,700
104180-432500	POSTAGE	2,000	2,000	2,000	2,000	2,000
104180-434100	PRINTING	1,500	1,500	1,500	1,500	1,500
104180-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	250	250	250	250
104180-439500	EMPLOYEE TRAINING	900	900	1,150	1,150	1,150
104180-444000	SERVICE & MAINTENANCE CONTRACT	38,589	38,589	38,589	38,589	38,589
104180-445300	INSURANCE-FIDELITY BOND	175	175	175	175	175
104180-449100	DUES & SUBSCRIPTIONS	460	460	480	480	480
104180-449900	MISCELLANEOUS EXPENSE	250	250	250	250	250
104180-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	2,570	600	16,375	15,375	15,375
104180-469500	CONTRACTED SERVICES	3,000	4,500	51,126	51,126	51,126
TOTAL REGISTER OF DEEDS		566,132	608,675	741,864	677,532	677,532

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	
	FY 20-21	FY 21-22	FY 22-23		
GENERAL ADMINISTRATION					
104199-418300	RETIREE HEALTH INSURANCE EXPENSE	247,500	300,000	460,500	448,500
104199-418500	UNEMPLOYMENT CONTRIBUTIONS	13,000	13,000	13,000	13,000
104199-426000	OFFICE SUPPLIES	3,000	4,000	4,000	4,000
104199-429004	CREDIT CARD ACCEPTANCE FEES	10,000	15,000	40,000	40,000
104199-435200	MAINTENANCE & REPAIR-EQUIPMENT	22,000	22,000	22,000	22,000
104199-445100	GENERAL LIABILITY & PROPERTY INS	220,000	204,713	220,000	219,131
104199-449100	DUES & SUBSCRIPTIONS	53,000	73,000	80,289	80,289
104199-449900	MISCELLANEOUS EXPENSE	15,850	36,000	36,000	36,000
104199-449901	WELLNESS PROGRAM	8,000	8,000	8,000	8,000
104199-449903	EMPLOYMENT VERIFICATION EXPENSES	5,000	5,000	5,000	5,000
104199-469103	PROFESSIONAL SERVICES-ARCHITECT	57,500	60,000	60,000	60,000
104199-469199	PROFESSIONAL SERVICES-OTHER	42,500	60,000	76,800	76,800
104199-469301	NEW RIVER SERVICE AUTHORITY	4,000	4,000	4,000	4,000
104199-469506	PARKING MANAGEMENT SERVICES	17,000	17,000	17,000	17,000
104199-499100	CONTINGENCY	950,000	475,000	475,000	475,000
TOTAL GENERAL ADMINISTRATION		1,668,350	1,296,713	1,521,589	1,508,720

INFORMATION TECHNOLOGY					
104210-412100	SALARIES-REGULAR	349,270	373,655	394,155	394,155
104210-412801	CELL PHONE ALLOWANCE	960	960	960	960
104210-418100	SOCIAL SECURITY EXPENSE	26,719	29,892	31,532	31,532
104210-418200	LOCAL GOV'T RETIREMENT EXPENSE	35,800	42,746	47,969	47,969
104210-418300	HEALTH INSURANCE EXPENSE	65,000	67,500	67,500	67,500
104210-418600	WORKER'S COMPENSATION	1,222	1,308	1,380	1,380
104210-418900	OTHER FRINGE-401K	17,464	18,683	19,708	19,708
104210-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800
104210-429000	OTHER SUPPLIES	33,750	37,500	32,300	25,500
104210-432100	TELEPHONE SERVICE	171	171	171	171
104210-432500	POSTAGE	100	75	50	50
104210-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,000	5,000	5,000	5,000
104210-435201	CONTINUING COSTS-WSO EQUIPMENT	13,920	-	-	-
104210-439501	EMPLOYEE TRAINING	12,746	-	1,900	1,900
104210-442201	PC SOFTWARE/LICENSES	74,550	32,125	13,490	11,500
104210-444000	SERVICE & MAINTENANCE CONTRACT	270,958	282,670	329,474	329,375
104210-452000	CAPITAL OUTLAY-EQUIPMENT	91,700	69,030	86,933	86,933
104210-469505	CONT SERVICES-INTERNET/FIBER	77,035	77,353	83,043	83,043
TOTAL INFORMATION TECHNOLOGIES		1,077,165	1,040,468	1,117,365	1,108,476

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	
	FY 20-21	FY 21-22	FY 22-23		
MAINTENANCE					
104260-412100	SALARIES-REGULAR	820,832	1,012,903	1,075,078	1,075,078
104260-412101	SALARIES-ON-CALL	5,570	5,570	5,849	5,849
104260-412600	SALARIES-PART-TIME	52,001	25,227	37,674	14,820
104260-412801	CELLPHONE ALLOWANCE	480	480	480	480
104260-413000	TRAVEL ALLOWANCE	3,000	3,000	3,000	3,000
104260-418100	SOCIAL SECURITY EXPENSE	68,272	83,736	89,728	87,900
104260-418200	LOCAL GOV'T RETIREMENT EXPENSE	87,060	116,857	131,914	131,914
104260-418300	HEALTH INSURANCE EXPENSE	293,000	310,500	318,000	318,000
104260-418600	WORKER'S COMPENSATION	35,873	35,000	35,000	35,000
104260-418900	OTHER FRINGE-401K	41,470	51,074	54,196	54,196
104260-418901	OTHER FRINGE-457	7,920	8,280	8,280	8,280
104260-421200	UNIFORMS	6,500	6,640	6,940	6,640
104260-425100	MOTOR FUELS & LUBRICANTS	11,000	11,000	17,700	17,700
104260-425200	TIRES	2,040	2,100	2,400	2,100
104260-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000
104260-429000	OTHER SUPPLIES	1,500	3,815	7,245	5,515
104260-431100	TRAVEL-MILEAGE	200	250	350	350
104260-431200	TRAVEL-SUBSISTENCE	100	100	100	100
104260-432100	TELEPHONE SERVICE	1,000	1,000	1,000	1,000
104260-432500	POSTAGE	100	100	100	100
104260-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,000	4,000	6,150	4,750
104260-435300	MAINTENANCE & REPAIR-VEHICLES	3,000	3,100	4,950	4,950
104260-437000	ADVERTISING	1,200	1,200	1,200	1,200
104260-439500	EMPLOYEE TRAINING	200	500	1,230	1,000
104260-443900	RENT-EQUIPMENT	250	2,000	2,000	1,500
104260-449900	MISCELLANEOUS PROJECTS	2,047	37,100	-	-
104260-454000	CAPITAL OUTLAY-VEHICLES	-	76,980	24,425	-
104260-455000	CAPITAL OUTLAY-EQUIPMENT	-	23,225	21,785	-
TOTAL MAINTENANCE		1,449,615	1,826,737	1,857,774	1,782,422

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	
	FY 20-21	FY 21-22	FY 22-23		
PUBLIC BUILDINGS SUMMARY					
PUBLIC BUILDING-COURTHOUSE	935,481	127,675	416,694	305,955	305,955
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING	60,250	32,255	39,900	36,380	36,380
PUBLIC BUILDING-ADMINISTRATION BUILDING	265,173	24,120	29,495	25,580	25,580
PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES	1,910	1,905	5,120	4,420	4,420
PUBLIC BUILDING-HANNAH	17,540	24,140	29,105	1,155	1,155
PUBLIC BUILDING-HEALTH DEPARTMENT	98,793	71,406	77,151	73,381	73,381
PUBLIC BUILDING-WINKLER'S CREEK FACILITY	23,465	45,130	32,282	29,532	29,532
PUBLIC BUILDING-LIBRARY	37,770	96,275	109,143	54,463	54,463
PUBLIC BUILDING-RECORD STORAGE	15,018	8,318	7,698	7,373	7,373
PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	23,110	18,181	179,119	73,306	73,306
PUBLIC BUILDING-PARKING LOTS	105,800	1,850	5,036,688	5,034,700	5,034,700
PUBLIC BUILDING-WEST ANNEX/AG BUILDING	25,331	24,562	40,290	36,060	36,060
PUBLIC BUILDING-HUMAN SERVICES CENTER	113,898	759,871	1,351,111	238,299	238,299
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	20,150	221,707	19,365	18,865	18,865
PUBLIC BUILDING-LAW ENFORCEMENT CENTER	209,197	675,185	261,828	182,001	182,001
PUBLIC BUILDING-OPTIMIST FACILITY	12,713	-	-	-	-
PUBLIC BUILDING-RECREATION FIELDS/PARKS	1,438,358	51,881	95,713	89,213	89,213
PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	17,626	49,667	22,613	20,888	20,888
PUBLIC BUILDING-BROOKSHIRE PARK	16,032	18,848	100,643	99,643	99,643
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	21,175	14,920	21,587	18,087	18,087
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	10,652	10,836	25,189	24,689	24,689
PUBLIC BUILDING-ROCKY KNOB PARK	171,142	13,635	37,865	36,865	36,865
PUBLIC BUILDING-RECREATION CENTER	414,173	423,681	437,932	429,707	429,707
PUBLIC BUILDING-STERLING CREEK PARK	1,787	850	3,100	3,100	3,100
PUBLIC BUILDING-GUY FORD RIVER ACCESS	850	850	4,100	4,100	4,100
SUMMARY OF PUBLIC BUILDINGS	4,057,394	2,717,748	8,383,731	6,847,762	6,847,762

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	
	FY 20-21	FY 21-22	FY 22-23		
PUBLIC BUILDING-COURTHOUSE					
104261-421100	JANITORIAL SUPPLIES	4,785	9,280	4,785	4,785
104261-432100	TELEPHONE SERVICE	37,000	36,000	52,000	52,000
104261-433100	UTILITIES-ELECTRICITY	50,500	48,000	48,000	48,000
104261-433300	UTILITIES-NATURAL GAS	10,000	9,000	12,200	12,200
104261-433400	UTILITIES-WATER	3,500	3,500	3,500	3,500
104261-435100	MAINTENANCE & REPAIR-BUILDING	681,583	3,000	118,000	28,000
104261-435101	MAINTENANCE & REPAIR-GROUNDS	200	3,500	19,140	500
104261-435200	MAINTENANCE & REPAIR-EQUIPMENT	5,545	5,545	145,625	145,625
104261-444000	SERVICE & MAINTENANCE CONTRACT	5,980	6,030	6,220	6,220
104261-451000	CAPITAL OUTLAY - FURNITURE & EQUIP	43,179	-	2,125	2,125
104261-458000	CAPITAL OUTLAY - BUILDING	89,209	-	-	-
104261-469500	CONTRACTED SERVICES	4,000	3,820	5,099	3,000
TOTAL PUBLIC BUILDING-COURTHOUSE		935,481	127,675	416,694	305,955
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING					
104262-421100	JANITORIAL SUPPLIES	2,500	2,500	3,550	2,000
104262-432100	TELEPHONE SERVICE	300	200	250	200
104262-433100	UTILITIES-ELECTRICITY	16,300	15,000	13,000	13,000
104262-433400	UTILITIES-WATER	1,600	1,600	1,600	1,600
104262-435100	MAINTENANCE & REPAIR-BUILDING	10,500	7,000	1,500	1,500
104262-435101	MAINTENANCE & REPAIR-GROUNDS	7,000	1,000	13,320	13,000
104262-435200	MAINTENANCE & REPAIR-EQUIPMENT	17,770	765	1,975	800
104262-444000	SERVICE & MAINTENANCE CONTRACT	2,780	2,690	2,780	2,780
104262-469500	CONTRACTED SERVICES	1,500	1,500	1,925	1,500
TOTAL PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING		60,250	32,255	39,900	36,380
PUBLIC BUILDING-ADMINISTRATION BUILDING					
104263-421100	JANITORIAL SUPPLIES	1,250	1,250	1,250	1,250
104263-433100	ELECTRICITY	12,700	12,000	12,500	12,500
104263-433300	NATURAL GAS	700	600	680	680
104263-433400	WATER	1,100	1,200	1,200	1,200
104263-435100	MAINTENANCE & REPAIR - BUILDING	241,468	1,000	3,300	750
104263-435101	MAINTENANCE & REPAIR - GROUNDS	300	500	2,570	1,700
104263-435200	MAINTENANCE & REPAIR - EQUIPMENT	2,915	2,905	3,100	2,905
104263-444000	SERVICE & MAINTENANCE CONTRACTS	2,840	2,865	2,970	2,970
104263-469500	CONTRACTED SERVICES	1,900	1,800	1,925	1,625
TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING		265,173	24,120	29,495	25,580
PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES					
104264-435100	MAINTENANCE & REPAIR-BUILDING	500	500	3,500	3,000
104264-435101	MAINTENANCE & REPAIR-GROUNDS	100	100	300	100
104264-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,020	1,015	1,015	1,015
104264-444000	SERVICE & MAINTENANCE CONTRACT	290	290	305	305
TOTAL PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES		1,910	1,905	5,120	4,420

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
PUBLIC BUILDING-HANNAH						
104265-432100	TELEPHONE SERVICE	200	200	250	200	200
104265-435101	MAINTENANCE & REPAIR-GROUNDS	-	100	5,000	100	100
104265-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,100	1,100	1,100	600	600
104265-444000	SERVICE & MAINTENANCE CONTRACT	240	240	255	255	255
104265-445102	INSURANCE-FLOOD	16,000	22,500	22,500	-	-
TOTAL PUBLIC BUILDING-HANNAH		17,540	24,140	29,105	1,155	1,155
PUBLIC BUILDING-HEALTH DEPARTMENT						
104267-421100	JANITORIAL SUPPLIES	4,200	8,695	6,000	4,200	4,200
104267-432100	TELEPHONE	4,000	2,000	1,000	1,000	1,000
104267-433100	UTILITIES-ELECTRICITY	35,800	34,000	33,000	33,000	33,000
104267-433300	UTILITIES-PROPANE	11,500	11,500	14,900	14,900	14,900
104267-433400	UTILITIES-WATER	2,500	2,500	2,500	2,500	2,500
104267-435100	MAINTENANCE & REPAIR-BUILDING	1,500	1,500	2,000	1,500	1,500
104267-435101	MAINTENANCE & REPAIR-GROUNDS	12,536	925	3,100	2,800	2,800
104267-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,130	3,000	3,670	3,000	3,000
104267-444000	SERVICE & MAINTENANCE CONTRACT	3,281	3,385	6,914	6,914	6,914
104267-455000	CAPITAL OUTLAY - EQUIPMENT	15,000	-	-	-	-
104267-469500	CONTRACTED SERVICES	4,346	3,901	4,067	3,567	3,567
TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT		98,793	71,406	77,151	73,381	73,381
PUBLIC BUILDING-WINKLER'S CREEK FACILITY						
104268-421100	JANITORIAL SUPPLIES	1,525	1,525	1,525	1,525	1,525
104268-432100	TELEPHONE	2,800	1,500	1,000	750	750
104268-433100	UTILITIES-ELECTRICITY	4,500	4,500	5,500	5,500	5,500
104268-433300	UTILITIES-PROPANE GAS	1,500	1,500	2,050	2,050	2,050
104268-433400	UTILITIES-WATER	1,000	1,100	1,100	1,100	1,100
104268-435100	MAINTENANCE & REPAIR-BUILDING	750	25,750	3,022	2,022	2,022
104268-435102	MAINTENANCE & REPAIR-GROUNDS	100	3,800	820	320	320
104268-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,000	3,015	14,260	13,260	13,260
104268-444000	SERVICE & MAINTENANCE CONTRACT	240	240	505	505	505
104268-445102	INSURANCE-FLOOD	2,100	2,200	2,500	2,500	2,500
104268-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	6,950	-	-	-	-
TOTAL PUBLIC BUILDING-WINKLER'S CREEK FACILITY		23,465	45,130	32,282	29,532	29,532
PUBLIC BUILDING-LIBRARY						
104269-421100	JANITORIAL SUPPLIES	2,300	2,300	2,300	2,300	2,300
104269-433100	UTILITIES-ELECTRICITY	18,200	16,000	16,000	16,000	16,000
104269-433300	UTILITIES-PROPANE GAS	3,500	4,000	5,420	5,420	5,420
104269-433400	UTILITIES-WATER	1,500	1,500	1,500	1,500	1,500
104269-435100	MAINTENANCE & REPAIR-BUILDING	1,500	1,500	20,300	17,000	17,000
104269-435101	MAINTENANCE & REPAIR-GROUNDS	500	1,600	3,300	2,300	2,300
104269-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,500	61,980	52,030	2,000	2,000
104269-444000	SERVICE & MAINTENANCE CONTRACT	4,770	3,395	3,525	3,525	3,525
104269-469500	CONTRACTED SERVICES	4,000	4,000	4,768	4,418	4,418
TOTAL PUBLIC BUILDING-LIBRARY		37,770	96,275	109,143	54,463	54,463

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	
	FY 20-21	FY 21-22	FY 22-23		
PUBLIC BUILDING-RECORD STORAGE					
104271-432100	TELEPHONE	4,000	2,000	1,000	1,000
104271-433100	UTILITIES-ELECTRICITY	3,500	4,500	4,500	4,500
104271-435100	MAINTENANCE & REPAIR-BUILDING	250	250	250	250
104271-435101	MAINTENANCE & REPAIR-GROUNDS	200	200	300	200
104271-435200	MAINTENANCE & REPAIR-EQUIPMENT	6,025	300	525	300
104271-444000	SERVICE & MAINTENANCE CONTRACT	240	240	255	255
104271-469500	CONTRACTED SERVICES	803	828	868	868
TOTAL PUBLIC BUILDING-RECORD STORAGE		15,018	8,318	7,698	7,373
PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER					
104272-421100	JANITORIAL SUPPLIES	1,425	1,425	1,425	1,425
104272-433100	UTILITIES-ELECTRICITY	9,200	8,500	8,000	8,000
104272-435100	MAINTENANCE & REPAIR-BUILDING	1,000	1,000	112,633	51,100
104272-435101	MAINTENANCE & REPAIR-GROUNDS	300	400	49,830	5,830
104272-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,480	1,230	1,280	1,000
104272-444000	SERVICE & MAINTENANCE CONTRACT	240	240	255	255
104272-458000	CAPITAL OUTLAY - BUILDING	3,942	-	-	-
104272-469500	CONTRACTED SERVICES	5,523	5,386	5,696	5,696
TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.		23,110	18,181	179,119	73,306
PUBLIC BUILDING-PARKING LOTS					
104273-421100	JANITORIAL SUPPLIES	300	300	300	300
104273-435101	MAINTENANCE & REPAIR-GROUNDS	5,500	1,550	2,788	800
104273-45800	CAPITAL OUTLAY - IMPROVEMENTS	100,000	-	5,033,600	5,033,600
TOTAL PUBLIC BUILDING-PARKING LOTS		105,800	1,850	5,036,688	5,034,700
PUBLIC BUILDING-WEST ANNEX/AG BUILDING					
104274-421100	JANITORIAL SUPPLIES	2,000	2,000	3,200	2,000
104274-433100	UTILITIES-ELECTRICITY	13,500	12,500	12,000	12,000
104274-433300	UTILITIES-PROPANE GAS	1,200	1,200	2,050	2,050
104274-433400	UTILITIES-WATER	1,500	1,500	1,500	1,500
104274-435100	MAINTENANCE & REPAIR-BUILDING	2,000	2,000	2,500	1,500
104274-435101	MAINTENANCE & REPAIR-GROUNDS	500	750	2,280	1,200
104274-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,695	1,690	13,690	13,190
104274-444000	SERVICE & MAINTENANCE CONTRACT	240	240	255	255
104274-469500	CONTRACTED SERVICES	2,696	2,682	2,815	2,365
TOTAL PUBLIC BUILDING-WEST ANNEX/AG BUILDING		25,331	24,562	40,290	36,060

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
PUBLIC BUILDING-HUMAN SERVICES CENTER						
104275-421100	JANITORIAL SUPPLIES	6,150	6,150	6,818	6,150	6,150
104275-433100	UTILITIES-ELECTRICITY	54,000	50,000	46,000	46,000	46,000
104275-433400	UTILITIES-WATER	8,000	8,000	6,000	6,000	6,000
104275-435100	MAINTENANCE & REPAIR-BUILDING	3,000	456,700	724,619	27,200	27,200
104275-435101	MAINTENANCE & REPAIR-GROUNDS	26,292	3,200	133,110	131,860	131,860
104275-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,000	223,115	5,095	3,095	3,095
104275-444000	SERVICE & MAINTENANCE CONTRACT	7,456	7,370	7,445	7,445	7,445
104275-455000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	-	-	5,300	5,300	5,300
104275-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	-	-	411,125	-	-
104275-469500	CONTRACTED SERVICES	6,000	5,336	5,599	5,249	5,249
TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER		113,898	759,871	1,351,111	238,299	238,299
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER						
104276-421100	JANITORIAL SUPPLIES	875	875	875	875	875
104276-433100	UTILITIES-ELECTRICITY	15,000	15,500	15,500	15,500	15,500
104276-435100	MAINTENANCE & REPAIR-BUILDING	1,200	172,757	700	450	450
104276-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,575	31,575	1,215	965	965
104276-469500	CONTRACTED SERVICES	1,500	1,000	1,075	1,075	1,075
TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER		20,150	221,707	19,365	18,865	18,865
PUBLIC BUILDING-LAW ENFORCEMENT CENTER						
104277-421100	JANITORIAL SUPPLIES	2,925	2,925	2,925	2,925	2,925
104277-432100	TELEPHONE-DATA SERVICE	1,900	2,000	2,000	2,000	2,000
104277-433100	UTILITIES-ELECTRICITY	61,000	59,000	59,000	59,000	59,000
104277-433200	UTILITIES-FUEL OIL	1,000	1,000	1,000	1,000	1,000
104277-433300	UTILITIES-PROPANE GAS	8,500	8,500	6,800	6,800	6,800
104277-433400	UTILITIES-WATER	51,000	51,000	45,000	45,000	45,000
104277-435100	MAINTENANCE & REPAIR-BUILDING	9,500	353,000	83,333	18,700	18,700
104277-435101	MAINTENANCE & REPAIR-GROUNDS	14,500	18,000	4,700	3,700	3,700
104277-435200	MAINTENANCE & REPAIR-EQUIPMENT	32,811	152,780	28,999	16,805	16,805
104277-444000	SERVICE & MAINTENANCE CONTRACTS	4,100	4,310	4,470	4,470	4,470
104277-469500	CONTRACTED SERVICES	21,961	22,670	23,601	21,601	21,601
TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER		209,197	675,185	261,828	182,001	182,001

GL ACCOUNT #		BOARD	BOARD	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 20-21	FY 21-22	FY 22-23	
PUBLIC BUILDING-OPTIMIST FACILITY					
104282-421100	JANITORIAL SUPPLIES	1,000	-	-	-
104282-433101	UTILITIES-ELECTRICITY	2,300	-	-	-
104282-433300	UTILITIES-PROPANE GAS	1,800	-	-	-
104282-433401	UTILITIES-WATER	1,100	-	-	-
104282-435100	MAINTENANCE & REPAIR-BUILDING	500	-	-	-
104282-435101	MAINTENANCE & REPAIR-GROUNDS	500	-	-	-
104282-435200	MAINTENANCE & REPAIR-EQUIPMENT	800	-	-	-
104282-441200	RENT-BUILDING	-	-	-	-
104282-469500	CONTRACTED SERVICES	4,713	-	-	-
TOTAL PUBLIC BUILDING-OPTIMIST FACILITY		12,713	-	-	-
PUBLIC BUILDING-RECREATION FIELDS/PARKS					
104283-421100	JANITORIAL SUPPLIES	1,625	1,625	1,625	1,625
104283-433101	UTILITIES-ELECTRICITY-INDUSTRIAL FIELDS	4,000	4,000	4,000	4,000
104283-433103	UTILITIES-ELECTRICITY-COMPLEX	1,200	15,000	7,500	7,500
104283-433401	UTILITIES-WATER-INDUSTRIAL FIELDS	1,050	1,050	1,050	1,050
104283-433404	UTILITIES-WATER-COMPLEX	-	2,400	1,500	1,500
104283-435101	MAINTENANCE & REPAIR-INDUSTRIAL FIELDS	500	950	9,510	6,010
104283-435102	MAINTENANCE & REPAIR-PARKS	1,000	2,100	6,700	5,700
104283-435103	MAINTENANCE & REPAIR-COMPLEX FIELDS	996,950	1,000	4,590	3,590
104283-435104	MAINTENANCE & REPAIR-WATAUGA GORGE	2,000	2,000	5,258	4,258
104283-435200	MAINTENANCE AGREEMENTS	2,000	2,000	2,000	2,000
104283-457001	CAPITAL OUTLAY - MIDDLEFORK TRAIL GRANT	200,000	-	-	-
104283-457003	CAPITAL OUTLAY - GUY FORD GRANT	144,437	-	-	-
104283-457006	MIDDLEFORK GREENWAY	49,415	-	-	-
104283-458000	CAPITAL OUTLAY - BUILDING	15,000	-	-	-
104283-469500	CONTRACTED SERVICES	19,181	19,756	51,980	51,980
TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS		1,438,358	51,881	95,713	89,213

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	
	FY 20-21	FY 21-22	FY 22-23		
PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM					
104284-421100	JANITORIAL SUPPLIES	500	500	525	500
104284-433101	UTILITIES-ELECTRICITY	4,200	4,000	4,000	4,000
104284-433300	UTILITIES-PROPANE GAS	2,000	2,500	5,000	5,000
104284-435101	MAINTENANCE & REPAIR-BUILDING	3,900	28,900	4,860	3,860
104284-435102	MAINTENANCE & REPAIR-GROUNDS	300	4,800	800	600
104284-435201	MAINTENANCE & REPAIR-EQUIPMENT	375	2,425	575	75
104284-469500	CONTRACTED SERVICES	6,351	6,542	6,853	6,853
TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM		17,626	49,667	22,613	20,888
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS					
104286-421100	JANITORIAL SUPPLIES	500	500	500	500
104286-433100	UTILITIES-ELECTRICITY	2,000	2,000	3,000	3,000
104286-435101	MAINTENANCE & REPAIR-GROUNDS	8,480	1,500	6,000	5,000
104286-469500	CONTRACTED SERVICES	10,195	10,920	12,087	9,587
TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS		21,175	14,920	21,587	18,087
PUBLIC BUILDING-BROOKSHIRE PARK					
104285-421100	JANITORIAL SUPPLIES	1,325	1,325	1,325	1,325
104285-433100	UTILITIES - ELECTRICITY	3,500	4,000	4,500	4,500
104285-433400	UTILITIES - WATER	1,100	1,100	1,000	1,000
104285-435100	MAINTENANCE & REPAIR-BUILDING	1,400	500	500	500
104285-435101	MAINTENANCE & REPAIR-GROUNDS	500	2,600	77,660	77,160
104285-435200	MAINTENANCE & REPAIR-EQUIPMENT	600	600	590	90
104285-445102	INSURANCE - FLOOD	1,300	1,300	1,500	1,500
104285-457007	PHASE II SOUTH FORK NEW RIVER	100,000	-	-	-
104285-469500	CONTRACTED SERVICES	7,207	7,423	13,568	13,568
TOTAL PUBLIC BUILDING-BROOKSHIRE PARK		116,932	18,848	100,643	99,643
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX					
104287-421100	JANITORIAL SUPPLIES	1,325	1,325	1,325	1,325
104287-433100	UTILITIES-ELECTRICITY	3,400	3,500	4,500	4,500
104287-433400	UTILITIES-WATER	1,000	1,000	1,200	1,200
104287-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500
104287-435101	MAINTENANCE & REPAIR-GROUNDS	200	200	200	200
104287-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,100	1,090	890	390
104287-469500	CONTRACTED SERVICES	3,127	3,221	16,574	16,574
TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX		10,652	10,836	25,189	24,689

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	
	FY 20-21	FY 21-22	FY 22-23		
PUBLIC BUILDING-ROCKY KNOB PARK					
104288-421100	JANITORIAL SUPPLIES	725	725	725	725
104288-433100	UTILITIES - ELECTRICITY	1,000	1,000	1,000	1,000
104288-433400	UTILITIES - WATER	1,000	1,000	1,000	1,000
104288-435100	MAINTENANCE & REPAIR-BUILDINGS	500	500	500	500
104288-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	12,500	12,000
104288-435200	MAINTENANCE & REPAIR-EQUIPMENT	920	910	940	440
104288-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	154,752	-	-	-
104288-469500	CONTRACTED SERVICES	11,745	9,000	21,200	21,200
TOTAL PUBLIC BUILDING-ROCKY KNOB PARK		171,142	13,635	37,865	36,865
PUBLIC BUILDING-RECREATION CENTER					
104289-421100	JANITORIAL SUPPLIES	18,500	18,500	18,900	18,000
104289-432100	TELEPHONE SERVICE	12,000	-	-	-
104289-433100	UTILITIES-ELECTRICITY	190,000	190,000	180,000	180,000
104289-433300	UTILITIES-OIL	-	1,000	1,000	1,000
104289-433300	UTILITIES-PROPANE GAS	50,000	100,000	101,700	101,700
104289-433400	UTILITIES-WATER	40,000	40,000	25,000	25,000
104289-435100	MAINTENANCE & REPAIR-BUILDING	5,300	3,000	11,000	9,000
104289-435101	MAINTENANCE & REPAIR-GROUNDS	6,650	8,500	24,850	23,350
104289-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,675	8,580	8,455	5,630
104289-444000	SERVICE & MAINTENANCE CONTRACTS	28,315	26,948	38,970	38,970
104289-449900	MISCELLANEOUS EXPENSE	600	-	-	-
104289-455000	CAPITAL OUTLAY - OTHER EQUIPMENT	20,028	-	-	-
104289-458003	CAPITAL OUTLAY - GROUNDS	17,905	-	-	-
104289-469500	CONTRACTED SERVICES	21,200	27,153	28,057	27,057
TOTAL PUBLIC BUILDING-RECREATION CENTER		414,173	423,681	437,932	429,707
PUBLIC BUILDING-STERLING CREEK PARK					
104290-421100	JANITORIAL SUPPLIES	350	350	350	350
104290-435101	MAINTENANCE & REPAIR-GROUNDS	1,437	500	800	800
104290-469500	CONTRACTED SERVICES	-	-	1,950	1,950
TOTAL PUBLIC BUILDING-STERLING CREEK PARK		1,787	850	3,100	3,100
PUBLIC BUILDING-GUY FORD ROAD RIVER ACCESS					
104291-421100	JANITORIAL SUPPLIES	350	350	350	350
104291-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	500	500
104291-469500	CONTRACTED SERVICES	-	-	3,250	3,250
TOTAL PUBLIC BUILDING-GUY FORD ROAD RIVER ACCESS		850	850	4,100	4,100

GL ACCOUNT #		BOARD	BOARD	MANAGER	BOARD	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 20-21	FY 21-22	FY 22-23		
SHERIFF'S OFFICE						
104310-412100	SALARIES-REGULAR	2,555,290	2,893,219	3,032,337	3,032,337	3,032,337
104310-412600	SALARIES - PART-TIME	-	-	49,920	-	-
104310-412800	UNIFORM ALLOWANCE	5,500	5,500	5,500	5,500	5,500
104310-412801	CELLPHONE ALLOWANCE	9,968	7,680	4,800	4,800	4,800
104310-412900	DOG TRAINING ALLOWANCE	14,523	17,774	18,298	18,298	18,298
104310-413000	SHERIFF'S SUPPLEMENTAL PENSION	5,000	8,500	8,800	8,800	8,800
104310-413100	SEPARATION ALLOWANCE	45,000	46,000	45,000	45,000	45,000
104310-413300	SUPPLEMENTAL RETIREMENT	127,764	134,290	146,438	143,942	143,942
104310-418100	SOCIAL SECURITY EXPENSE	201,216	231,457	246,581	242,587	242,587
104310-418200	LOCAL GOV'T RETIREMENT EXPENSE	278,527	348,344	401,926	395,417	395,417
104310-418300	HEALTH INSURANCE EXPENSE	689,000	729,000	729,000	729,000	729,000
104310-418600	WORKER'S COMPENSATION	100,000	100,000	100,000	100,000	100,000
104310-418900	OTHER FRINGE-401K	7,771	10,986	9,105	9,105	9,105
104310-418901	OTHER FRINGE-457	19,080	19,440	19,440	19,440	19,440
104310-421200	UNIFORMS	25,000	25,000	35,000	29,000	29,000
104310-425100	MOTOR FUELS & LUBRICANTS	100,000	100,000	155,000	150,000	150,000
104310-425200	TIRES	20,000	20,000	33,000	20,000	20,000
104310-429000	OFFICE/OTHER SUPPLIES	16,000	16,000	23,000	18,500	18,500
104310-429001	OFFICE/OTHER SUPPLIES ADMIN	3,000	4,000	7,000	6,700	6,700
104310-429002	DRUG DOG EXPENSES	8,000	8,000	8,000	8,000	8,000
104310-429201	PROGRAM SUPPLIES-DARE	5,000	5,500	6,000	5,500	5,500
104310-431100	TRAVEL-MILEAGE	200	200	200	200	200
104310-431200	TRAVEL-SUBSISTENCE	4,000	4,000	10,000	5,000	5,000
104310-432100	TELEPHONE SERVICE	20,000	20,000	40,000	40,000	40,000
104310-432500	POSTAGE	4,000	3,000	3,500	3,500	3,500
104310-434100	PRINTING	100	100	100	100	100
104310-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,400	1,400	2,500	1,400	1,400
104310-435300	MAINTENANCE & REPAIR-VEHICLES	36,620	45,000	55,000	50,000	50,000
104310-437000	ADVERTISING	100	200	200	200	200
104310-439500	EMPLOYEE TRAINING	3,000	4,000	10,000	4,000	4,000
104310-439501	AMMUNITION & GUN EXPENSES	12,500	12,500	16,000	15,000	15,000
104310-439900	DRUG TESTING	450	400	2,500	2,500	2,500
104310-439901	CONCEALED WEAPON CARRY PERMITS	30,000	34,000	35,000	35,000	35,000
104310-444000	SERVICE & MAINTENANCE CONTRACT	27,810	38,552	44,696	44,696	44,696
104310-445300	INSURANCE-FIDELITY BOND	125	125	125	125	125
104310-447000	SEPARATION ALLOWANCE FUND	95,000	100,000	110,000	110,000	110,000
104310-449100	DUES & SUBSCRIPTIONS	1,000	1,000	2,500	2,500	2,500
104310-449900	MISCELLANEOUS EXPENSE	250	250	2,000	250	250
104310-449903	TACTICAL TEAM EXPENSE/SWAT	14,924	15,000	36,637	16,783	16,783
104310-449030	DPS - COVID -19 GRANT	25,643	-	-	-	-
104310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	66,170	62,796	109,607	87,225	87,225
104310-454000	CAPITAL OUTLAY - VEHICLES	464,114	353,000	365,879	365,879	365,879
104310-469500	CONTRACTED SERVICES-LEGAL	6,000	6,000	25,000	6,000	6,000
TOTAL SHERIFF'S OFFICE		5,049,045	5,432,213	5,955,589	5,782,284	5,782,284

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
DETENTION CENTER						
104320-412100	SALARIES-REGULAR	1,101,322	1,265,650	1,328,297	1,328,297	1,328,297
104320-412801	CELL PHONE ALLOWANCE	480	960	960	960	960
104320-418100	SOCIAL SECURITY EXPENSE	84,251	96,822	106,264	106,264	106,264
104320-418200	LOCAL GOV'T RETIREMENT EXPENSE	112,866	144,790	161,654	161,654	161,654
104320-418300	HEALTH INSURANCE EXPENSE	351,000	364,500	364,500	364,500	364,500
104320-418600	WORKER'S COMPENSATION	45,000	45,000	45,000	45,000	45,000
104320-418900	OTHER FRINGE-401K	55,066	63,282	66,415	66,415	66,415
104320-418901	OTHER FRINGE-457	9,720	9,720	9,720	9,720	9,720
104320-421100	JANITORIAL SUPPLIES	11,500	12,000	15,000	14,000	14,000
104320-421200	UNIFORMS	6,000	6,000	8,000	6,000	6,000
104320-422000	FOOD & PROVISIONS FOR INMATES	360,000	360,000	380,000	360,000	360,000
104320-423800	PRESCRIPTION DRUG PURCHASES	17,000	20,000	30,000	30,000	30,000
104320-429000	OTHER SUPPLIES	20,000	20,000	20,000	20,000	20,000
104320-431200	TRAVEL-SUBSISTENCE	250	500	200	200	200
104320-433100	TRAVEL-MILEAGE	1,000	500	500	500	500
104320-435200	MAINTENANCE & REPAIR-EQUIPMENT	15,000	15,000	15,000	15,000	15,000
104320-437000	ADVERTISING	250	250	300	300	300
104320-439500	EMPLOYEE TRAINING	750	1,000	1,000	1,000	1,000
104320-439900	DRUG TESTING	250	250	350	250	250
104320-445400	CATASTROPHIC INSURANCE FOR INMATES	45,000	45,000	45,000	45,000	45,000
104320-449900	MISCELLANEOUS EXPENSE	250	250	2,000	250	250
104320-449902	BLOOD TESTS FOR INMATES	100	100	150	150	150
104320-451000	CAPITAL OUTLAY - FURNITURE AND EQUIP	-	5,700	12,850	12,850	12,850
104320-469102	PROFESSIONAL SERVICES-MEDICAL	150,000	150,000	237,944	237,944	237,944
104320-469500	CONTRACTED SERVICES	10,000	20,000	20,000	20,000	20,000
TOTAL DETENTION CENTER		2,397,055	2,647,274	2,871,104	2,846,254	2,846,254
EMERGENCY SERVICES						
104311-412100	SALARIES-REGULAR	593,955	722,713	969,409	967,638	967,638
104311-412101	SALARIES-NONREGULAR	24,000	24,000	24,000	24,000	24,000
104311-418100	SOCIAL SECURITY EXPENSE	47,274	59,737	77,553	77,411	77,411
104311-418200	LOCAL GOV'T RETIREMENT EXPENSE	60,880	82,678	117,977	117,762	117,762
104311-418300	HEALTH INSURANCE EXPENSE	182,000	202,500	283,500	283,500	283,500
104311-418600	WORKER'S COMPENSATION	2,000	2,493	3,344	3,338	3,338
104311-418900	OTHER FRINGE-401K	29,698	36,136	48,470	48,382	48,382
104311-418901	OTHER FRINGE-457	5,040	5,400	7,560	7,560	7,560
104311-421200	UNIFORMS	1,500	2,000	3,600	3,000	3,000
104311-425100	MOTOR FUELS	1,800	1,800	3,500	3,500	3,500
104311-429000	OTHER SUPPLIES	1,000	2,000	2,000	1,300	1,300
104311-429002	DCI LICENSES/FEEES	1,200	1,500	2,400	2,400	2,400
104311-431100	TRAVEL-MILEAGE	200	200	400	200	200
104311-431200	TRAVEL-SUBSISTENCE	1,000	1,000	2,000	1,000	1,000
104311-432100	TELEPHONE SERVICE	24,480	24,480	35,000	35,000	35,000
104311-435200	MAINTENANCE & REPAIR-EQUIPMENT	30,000	30,000	50,000	45,000	45,000
104311-435300	MAINTENANCE & REPAIR-VEHICLES	500	1,000	1,000	1,000	1,000
104311-437000	ADVERTISING	500	500	500	500	500
104311-439500	EMPLOYEE TRAINING	500	500	2,000	750	750
104311-439900	DRUG TESTING	120	120	500	500	500
104311-449100	DUES & SUBSCRIPTIONS	1,000	1,100	1,100	1,100	1,100
104311-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	112,500	247,352	100,000	100,000	100,000
104311-451008	CAPITAL OUTLAY - TOWERS	104,000	200,000	1,000,000	1,000,000	1,000,000
TOTAL EMERGENCY SERVICES		1,225,147	1,649,209	2,735,813	2,724,841	2,724,841

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
EMERGENCY MANAGEMENT						
104330-412100	SALARIES-REGULAR	192,210	204,577	168,426	168,426	168,426
104330-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570	5,570
104330-412600	SALARIES-FIRE INSPECTOR	-	7,100	7,100	7,100	7,100
104330-418100	SOCIAL SECURITY EXPENSE	15,130	17,380	13,920	13,920	13,920
104330-418200	LOCAL GOV'T RETIREMENT EXPENSE	20,272	24,041	21,175	21,175	21,175
104330-418300	HEALTH INSURANCE EXPENSE	52,000	54,000	40,500	40,500	40,500
104330-418600	WORKER'S COMPENSATION	4,200	4,888	4,888	4,888	4,888
104330-418900	OTHER FRINGE-401K	9,889	10,507	8,700	8,700	8,700
104330-418901	OTHER FRINGE-457	1,440	1,440	1,080	1,080	1,080
104330-421200	UNIFORMS	1,500	1,500	5,000	5,000	5,000
104330-425100	MOTOR FUELS & LUBRICANTS	7,000	7,000	8,000	8,000	8,000
104330-425200	TIRES	3,400	3,000	3,000	3,000	3,000
104330-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000
104330-429000	OTHER SUPPLIES	2,000	2,500	4,500	1,797	1,797
104330-429001	OTHER SUPPLIES-FIRE PREVENTION	-	-	2,000	1,000	1,000
104330-431200	TRAVEL-SUBSISTENCE	2,100	2,100	2,100	2,100	2,100
104330-432100	TELEPHONE SERVICE	1,460	500	500	500	500
104330-432500	POSTAGE	300	300	400	400	400
104330-433100	UTILITIES-ELECTRICITY	500	600	600	600	600
104330-433300	UTILITIES-PROPANE GAS	500	1,000	1,000	1,000	1,000
104330-435200	MAINTENANCE & REPAIR-EQUIPMENT	22,850	10,000	10,000	10,000	10,000
104330-435300	MAINTENANCE & REPAIR-VEHICLES	2,200	2,200	3,000	3,000	3,000
104330-437000	ADVERTISING	240	240	200	200	200
104330-439500	EMPLOYEE TRAINING	3,200	3,200	3,200	3,200	3,200
104330-441100	RENT - LAND	3,090	3,090	3,200	3,200	3,200
104330-442200	SOFTWARE LICENSE-CODE RED	7,000	7,000	12,000	12,000	12,000
104330-449000	COVID -19 EXPENSES	12,861	-	-	-	-
104330-449001	CRF - WATAUGA COUNTY	170,501	-	-	-	-
104330-449003	CRF - TOWN OF BOONE	119,484	-	-	-	-
104330-449004	CRF - TOWN OF SEVEN DEVILS	13,188	-	-	-	-
104330-449005	CRF - TOWN OF BEECH MOUNTAIN	94,058	-	-	-	-
104330-449006	CRF - ARHS	159,514	-	-	-	-
104330-449007	CRF - SCHOOL SYSTEM	108,307	-	-	-	-
104330-449008	CRF - APP HEALTHCARE	331,885	-	-	-	-
104330-449100	DUES & SUBSCRIPTIONS	715	910	1,230	1,230	1,230
104330-449900	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	1,000	1,000
104330-449901	HOMELAND SECURITY GRANT	35,000	30,000	-	-	-
104330-451000	CAPITAL OUTLAY-EQUIPMENT	28,000	30,000	33,550	33,550	33,550
104330-454000	CAPITAL OUTLAY-VEHICLES	-	53,888	-	-	-
104330-469100	PROFESSIONAL SERV - FIRE DEPT REPORTS	11,000	11,000	11,000	11,000	11,000
104330-469901	FOSCOE	167,053	219,500	231,500	231,500	231,500
104330-469903	FALL CREEK	2,822	4,000	4,000	4,000	4,000
104330-469904	BEAVER DAM	32,800	43,000	45,500	45,500	45,500
104330-469905	BOONE	286,813	373,500	394,000	394,000	394,000
104330-469906	ZIONVILLE	36,996	49,000	51,500	51,500	51,500
104330-469907	COVE CREEK	76,661	101,000	106,500	106,500	106,500
104330-469908	STEWART SIMMONS	69,796	95,500	101,000	101,000	101,000
104330-469910	MEAT CAMP	67,126	87,500	92,500	92,500	92,500
104330-469911	TODD	19,451	26,000	27,500	27,500	27,500
104330-469912	BLOWING ROCK	149,509	198,000	209,000	209,000	209,000
104330-469913	SHAWNEEHAW	32,419	44,000	46,500	46,500	46,500
104330-469919	CRESTON	5,721	7,500	8,000	8,000	8,000
104330-469924	DEEP GAP	60,643	80,000	84,500	84,500	84,500
104330-469998	BEECH MTN.	14,493	19,000	20,500	20,500	20,500
104330-469999	SEVEN DEVILS	9,154	12,000	12,000	12,000	12,000
TOTAL EMERGENCY MANAGEMENT		2,476,021	1,861,031	1,812,339	1,808,636	1,808,636

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
PLANNING & INSPECTIONS						
104350-412100	SALARIES-REGULAR	435,733	488,112	515,462	515,462	515,462
104350-412801	CELLPHONE ALLOWANCE	1,920	1,920	1,440	1,440	1,440
104350-418100	SOCIAL SECURITY EXPENSE	33,334	39,049	41,237	41,237	41,237
104350-418200	LOCAL GOV'T RETIREMENT EXPENSE	44,663	55,840	62,732	62,732	62,732
104350-418300	HEALTH INSURANCE EXPENSE	104,000	108,000	108,000	108,000	108,000
104350-418600	WORKER'S COMPENSATION	8,500	8,000	8,000	8,000	8,000
104350-418900	OTHER FRINGE-401K	21,787	24,405	25,773	25,773	25,773
104350-418901	OTHER FRINGE-457	2,880	2,880	2,880	2,880	2,880
104350-425100	MOTOR FUELS & LUBRICANTS	5,000	5,000	10,000	10,000	10,000
104350-425200	TIRES	1,300	1,300	1,400	1,400	1,400
104350-426000	OFFICE SUPPLIES	3,000	3,000	3,000	3,000	3,000
104350-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500	1,500
104350-432500	POSTAGE	1,500	1,200	1,000	1,000	1,000
104350-435300	MAINTENANCE & REPAIR-VEHICLES	4,800	2,500	5,000	5,000	5,000
104350-437000	ADVERTISING	600	600	600	600	600
104350-439500	EMPLOYEE TRAINING	4,000	4,000	4,000	4,000	4,000
104350-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000	2,000
104350-449900	MISCELLANEOUS EXPENSE	900	900	900	900	900
TOTAL PLANNING & INSPECTIONS		677,417	750,206	794,924	794,924	794,924
EMERGENCY MEDICAL SERVICES						
104370-432100	TELEPHONE SERVICE	1,000	1,000	1,000	1,000	1,000
104370-433100	UTILITIES-ELECTRICITY	2,000	2,000	2,000	2,000	2,000
104370-469100	PROFESSIONAL SERVICES-AUDIT	1,000	1,000	1,000	1,000	1,000
104370-469102	PROF.SERVICES-MEDICAL EXAMINERS	35,000	35,000	40,000	40,000	40,000
104370-469300	FORESTRY	52,323	51,886	54,460	54,460	54,460
104370-469500	CONTRACTED SERV-MEDICAL DIRECTOR	24,000	24,000	24,000	24,000	36,000
104370-469501	CONTRACTED SERV-WATAUGA MEDICS	1,577,079	1,586,171	2,240,735	2,240,735	2,240,735
104370-469502	CONTRACTED SERV-AVERY COUNTY	73,326	73,326	-	-	-
104370-469503	CONTRACTED SERV-WAT. RESCUE SQUAD	70,000	100,000	100,000	100,000	100,000
TOTAL EMERGENCY MEDICAL SERVICES		1,835,728	1,874,383	2,463,195	2,463,195	2,475,195
ANIMAL CARE & CONTROL						
104380-412100	SALARIES-REGULAR	80,909	93,719	131,423	131,423	131,423
104380-412101	SALARIES-ON CALL	6,550	6,550	6,550	6,550	6,550
104380-412801	CELLPHONE ALLOWANCE	960	960	1,200	1,200	1,200
104380-418100	SOCIAL SECURITY EXPENSE	6,691	7,498	11,134	11,134	11,134
104380-418200	LOCAL GOV'T RETIREMENT EXPENSE	8,965	10,721	16,791	16,791	16,791
104380-418300	HEALTH INSURANCE EXPENSE	26,000	27,000	34,500	34,500	34,500
104380-418600	WORKER'S COMPENSATION	1,295	1,295	1,295	1,295	1,295
104380-418900	OTHER FRINGE-401K	4,045	4,686	6,899	6,899	6,899
104380-418901	OTHER FRINGE-457	720	720	1,080	1,080	1,080
104380-421200	UNIFORMS	850	850	850	850	850
104380-425100	MOTOR FUELS & LUBRICANTS	4,500	4,500	4,500	4,500	4,500
104380-425200	TIRES	800	800	800	800	800
104380-426000	OFFICE SUPPLIES	265	265	265	265	265
104380-429000	OTHER SUPPLIES	1,000	1,000	1,000	1,000	1,000
104380-432100	TRAVEL - SUBSISTENCE	500	500	500	500	500
104380-432100	TELEPHONE SERVICE	425	425	425	425	425
104380-432500	POSTAGE	325	325	325	325	325
104380-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	1,000	1,000	1,000	1,000
104380-437000	ADVERTISING	100	100	100	100	100
104380-439500	EMPLOYEE TRAINING	500	500	500	500	500
104380-449900	MISCELLANEOUS EXPENSE	300	300	300	300	300
TOTAL ANIMAL CARE & CONTROL		146,700	163,714	221,437	221,437	221,437

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
TRANSPORTATION						
104500-469300	GENERAL APPROPRIATION-APPALCART	67,495	67,495	77,495	77,495	77,495
104500-469843	RURAL GENERAL PUBLIC-APPALCART	-	-	-	-	-
104500-469844	EMPLOYMENT TRANSPORTATION	-	-	-	-	-
104500-469846	ELDERLY & DISABLED TRANSPORTATION	20,461	-	-	-	-
TOTAL TRANSPORTATION		87,956	67,495	77,495	77,495	77,495
ECONOMIC DEVELOPMENT						
104920-449900	CLEANING SERVICES	13,417	11,752	12,000	12,000	12,000
104920-449902	AEC OFFICE EXPENSES	18,000	18,000	12,000	12,000	12,000
104920-463000	GENERAL APPROPRIATION	95,000	60,000	100,000	100,000	100,000
TOTAL ECONOMIC DEVELOPMENT		126,417	89,752	124,000	124,000	124,000
COOPERATIVE EXTENSION						
104950-412100	SALARIES-REGULAR	189,518	193,308	200,824	200,824	200,824
104950-418100	SOCIAL SECURITY EXPENSE	14,498	14,788	15,363	15,363	15,363
104950-418200	STATE RETIREMENT CONTRIBUTION	38,520	42,242	43,877	43,877	43,877
104950-418300	HEALTH INSURANCE EXPENSE	22,278	21,416	26,596	26,596	26,596
104950-418500	UNEMPLOYMENT COMPENSATION	-	193	201	201	201
104950-418600	WORKER'S COMPENSATION	129	129	133	133	133
104950-429000	OTHER SUPPLIES	9,700	9,700	9,700	9,700	9,700
104950-433100	TRAVEL - MILEAGE	2,000	2,000	2,000	2,000	2,000
104950-432100	TELEPHONE SERVICE	1,200	1,200	1,200	1,200	1,200
104950-432500	POSTAGE	200	200	200	200	200
104950-449100	DUES & SUBSCRIPTIONS	1,665	1,665	1,665	1,665	1,665
104950-449900	MISCELLANEOUS EXPENSE	3,360	3,360	3,360	3,360	3,360
104950-449920	COOPERATIVE EXT GRANT	8,333	-	-	-	-
TOTAL COOPERATIVE EXTENSION		291,401	290,201	305,119	305,119	305,119
SOIL AND WATER CONSERVATION						
104960-412100	SALARIES-REGULAR	76,482	88,533	92,899	92,899	92,899
104960-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
104960-418100	SOCIAL SECURITY EXPENSE	5,851	7,083	7,432	7,432	7,432
104960-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,839	10,128	11,306	11,306	11,306
104960-418300	HEALTH INSURANCE EXPENSE	26,000	27,000	27,000	27,000	27,000
104960-418600	WORKER'S COMPENSATION	1,147	1,147	1,147	1,147	1,147
104960-418900	OTHER FRINGE-401K	3,824	4,427	4,645	4,645	4,645
104960-418901	OTHER FRINGE-457	720	720	720	720	720
104960-425100	MOTOR FUELS & LUBRICANTS	1,000	1,000	1,750	1,750	1,750
104960-425200	TIRES	-	-	650	650	650
104960-426000	OFFICE SUPPLIES	500	500	500	500	500
104960-429000	OTHER SUPPLIES	3,300	3,300	3,500	3,500	3,500
104960-429002	NO TILL DRILL EXPENSES	3,830	-	-	-	-
104960-431100	TRAVEL-MILEAGE	200	200	500	500	500
104960-431200	TRAVEL-SUBSISTENCE	1,500	1,500	2,000	2,000	2,000
104960-432100	TELEPHONE SERVICE	250	250	250	250	250
104960-432500	POSTAGE	100	100	100	100	100
104960-435200	MAINTENANCE & REPAIR-EQUIPMENT	200	200	250	250	250
104960-435300	MAINTENANCE & REPAIR-VEHICLES	200	200	200	200	200
104960-439500	EMPLOYEE TRAINING	900	900	1,500	1,500	1,500
104960-449901	FARM PRESERVATION	300	300	300	300	300
104960-449902	BILL EDMISTEN FUND	482	-	-	-	-
104960-449917	DWR GRANT	75,689	-	-	-	-
104960-469853	SPECIAL ALLOCATION	4,821	-	5,000	1,800	1,800
TOTAL SOIL AND WATER CONSERVATION		215,615	147,968	162,129	158,929	158,929

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD
	APPROVED	APPROVED	REQUESTED	RECOMMENDED
	FY 20-21	FY 21-22	FY 22-23	
PUBLIC HEALTH				
105110-463000 ANNUAL APPROPRIATION	813,129	879,342	945,555	945,555
TOTAL PUBLIC HEALTH	813,129	879,342	945,555	945,555
MENTAL HEALTH				
105210-463000 ANNUAL APPROPRIATION	171,194	171,194	171,194	171,194
TOTAL MENTAL HEALTH	171,194	171,194	171,194	171,194
PROJECT ON AGING				
105550-412100 SALARIES-REGULAR	771,206	882,577	935,337	925,509
105550-412101 SALARIES-NON REGULAR	24,500	25,000	28,000	28,000
105550-418100 SOCIAL SECURITY EXPENSE	60,872	72,606	77,067	76,281
105550-418200 LOCAL GOV'T RETIREMENT EXPENSE	79,049	100,967	113,831	112,634
105550-418300 HEALTH INSURANCE EXPENSE	235,000	244,500	244,500	244,500
105550-418600 WORKER'S COMPENSATION	20,000	27,227	28,900	28,605
105550-418900 OTHER FRINGE-401K	38,560	44,129	46,767	46,275
105550-418901 OTHER FRINGE-457	6,660	6,660	6,660	6,660
105550-422000 FOOD AND PROVISIONS	109,693	100,000	105,000	105,000
105550-426000 OFFICE SUPPLIES	4,000	4,000	4,000	4,000
105550-429200 PROGRAM SUPPLIES	25,000	25,000	25,000	25,000
105550-431100 TRAVEL-MILEAGE	28,000	28,000	25,000	25,000
105550-431300 TRAVEL-CLIENT TRANSPORT	28,000	28,000	20,000	20,000
105550-431500 TRAVEL-HOME DELIVERED MEALS	23,000	23,000	23,000	23,000
105550-432100 TELEPHONE SERVICE	8,000	8,000	8,000	8,000
105550-432500 POSTAGE	1,200	1,200	1,200	1,200
105550-434100 PRINTING	1,000	1,000	1,000	1,000
105550-435200 MAINTENANCE & REPAIR-EQUIPMENT	1,500	1,500	1,500	1,500
105550-437000 ADVERTISING	500	1,000	1,000	1,000
105550-439500 EMPLOYEE TRAINING	1,000	1,000	1,000	1,000
105550-449020 BCBS MEALS ON WHEELS	2,909	-	-	-
105550-449022 CARES ACT	94,057	-	-	-
105550-449100 DUES & SUBSCRIPTIONS	400	400	2,000	2,000
105550-449900 SENIOR CENTER GRANT	14,020	-	-	-
105550-449901 SENIOR HEALTH INFORMATION PROGRAM	7,928	-	-	-
105550-449902 EXXON GRANT	7,826	-	-	-
105550-469510 VOLUNTEER RECOGNITION	2,000	2,000	2,000	2,000
TOTAL PROJECT ON AGING	1,595,880	1,627,766	1,700,762	1,688,164
VETERAN SERVICES				
105820-412100 SALARIES-REGULAR	82,898	90,456	96,197	96,197
105820-418100 SOCIAL SECURITY EXPENSE	6,342	7,236	7,696	7,696
105820-418200 LOCAL GOV'T RETIREMENT EXPENSE	8,497	10,348	11,707	11,707
105820-418300 HEALTH INSURANCE EXPENSE	26,000	27,000	27,000	27,000
105820-418600 WORKER'S COMPENSATION	133	350	366	366
105820-418900 OTHER FRINGE-401K	4,145	4,523	4,810	4,810
105820-418901 OTHER FRINGE-457	720	720	720	720
105820-426000 OFFICE SUPPLIES	950	950	950	950
105820-431100 TRAVEL-MILEAGE	400	400	400	400
105820-431200 TRAVEL-SUBSISTENCE	1,025	1,025	1,025	1,025
105820-432500 POSTAGE	300	300	300	300
105820-439500 EMPLOYEE TRAINING	225	225	225	225
105820-449100 DUES & SUBSCRIPTIONS	360	360	360	360
TOTAL VETERAN SERVICES	131,995	143,893	151,756	151,756

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
SPECIAL APPROPRIATIONS						
105890-463102	APPALACHIAN THEATER	10,000	10,000	40,000	10,000	10,000
105890-463106	BLOWING ROCK PARKS & RECREATION	12,000	12,000	12,000	12,000	12,000
105890-463107	TOWN OF BLOWING ROCK SRO	-	-	82,100	-	-
105890-463154	TOWN OF BLOWING 24/7 AMBULANCE CREW	-	-	498,000	-	-
105890-463127	CHILDREN'S COUNCIL	50,000	50,000	230,000	50,000	50,000
105890-469811	CHILDREN'S PLAYHOUSE	2,500	6,131	7,000	6,131	7,000
105890-463155	CLUB 12 INC.	-	-	5,000	-	-
105890-463138	COMMUNITY CARE CLINIC	25,000	25,000	30,000	25,000	25,000
105890-463156	DANIEL BOONE NATIVE GARDENS	-	-	16,200	-	-
105890-463114	FOSCOE GRANDFATHER COMMUNITY CENTER	5,000	5,000	18,500	5,000	5,000
105890-463120	GREEN VALLEY COMMUNITY PARK	8,000	8,000	10,000	8,000	8,000
105890-463135	HOSPITALITY HOUSE	10,000	10,000	12,000	10,000	10,000
105890-463136	HOSPITALITY HOUSE - WeCAN	2,500	3,000	5,000	3,000	3,000
105890-463137	HUNGER COALITION	9,315	10,000	16,000	10,000	10,000
105890-469851	MEDIATION AND RESTORATIVE JUSTICE CTR	-	-	8,000	-	-
105890-463139	MOUNTAIN ALLIANCE	10,000	10,000	17,000	10,000	10,000
105890-463140	OASIS	10,000	10,000	70,000	10,000	10,000
105890-463110	SOUTHERN APP. HISTORICAL ASSOC.	22,000	22,000	25,000	22,000	22,000
105890-463119	VALLE CRUCIS COMMUNITY PARK	15,000	15,000	20,000	15,000	15,000
105890-463141	WYN	-	-	1,000,000	-	-
105890-463134	WAMY	2,500	5,000	10,000	5,000	5,000
105890-463104	WATAUGA COUNTY ARTS COUNCIL	8,800	10,000	28,000	10,000	10,000
105890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000	33,000
105890-463450	HOSPICE CARE	-	-	50,000	50,000	50,000
TOTAL SPECIAL APPROPRIATIONS		235,615	244,131	2,242,800	294,131	295,000
OTHER OUTSIDE AGENCY APPROPRIATIONS						
105890-469848	BLUE RIDGE MEDIATION - ABC FUNDS	23,000	22,000	22,000	22,000	22,000
105890-463147	BLUE RIDGE MEDIATION CTR. - JCPC MATCH	6,924	7,050	7,830	7,830	7,830
105890-463146	BLUE RIDGE MEDIATION CTR. - JCPC	23,080	23,500	26,100	26,100	26,100
105890-463150	CROSSNORE SCHOOL - JCPC MATCH	3,213	1,607	-	-	-
105890-463149	CROSSNORE SCHOOL - JCPC	10,710	5,355	-	-	-
105890-463152	MOUNTAIN ALLIANCE - JCPC MATCH	3,724	4,839	4,866	4,866	4,866
105890-463151	MOUNTAIN ALLIANCE - JCPC	12,413	16,130	16,220	16,220	16,220
105890-463148	JCPC TASK FORCE	1,000	500	3,832	3,832	3,832
105890-463142	PROJECT CHALLENGE - JCPC	47,390	49,108	48,441	48,441	48,441
105890-463143	PROJECT CHALLENGE - JCPC MATCH	14,217	14,732	14,532	14,532	14,532
105890-463124	WATAUGA COUNTY HUMANE SOCIETY	86,822	88,124	94,645	94,645	94,645
105890-463144	WYN - JCPC	44,583	44,583	44,583	44,583	44,583
105890-463145	WYN - JCPC MATCH	13,375	13,375	13,375	13,375	13,375
TOTAL OTHER OUTSIDE AGENCY APPROPRIATIONS		290,451	290,903	296,424	296,424	296,424
PUBLIC SCHOOLS						
105911-463000	ANNUAL APPROPRIATION	13,864,099	14,280,022	15,154,485	14,780,022	14,780,022
105911-463001	CURRENT CAPITAL OUTLAY	450,000	450,000	450,000	450,000	450,000
105911-469801	ED GRANT NATL. FOREST RECEIPTS	575	575	575	575	575
109800-498021	CAPITAL PROJECTS SET ASIDE	500,000	4,700,000	8,765,000	8,700,000	8,700,000
105911-4700XX	LOTTERY/ADM PROJECTS	300,000	300,000	600,000	600,000	600,000
TOTAL PUBLIC SCHOOLS		15,114,674	19,730,597	24,970,060	24,530,597	24,530,597
CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE						
105921-463000	ANNUAL APPROPRIATION	950,279	950,279	1,037,308	997,793	997,793
105921-463001	CURRENT CAPITAL OUTLAY	50,000	50,000	50,000	50,000	50,000
TOTAL CALDWELL COMM COLLEGE & TECHNICAL INSTITUTE		1,000,279	1,000,279	1,087,308	1,047,793	1,047,793

GL ACCOUNT #		BOARD	BOARD	MANAGER	BOARD	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 20-21	FY 21-22	FY 22-23		
LIBRARY						
106110-469300	GENERAL APPROPRIATION	652,360	699,960	741,660	741,660	741,660
TOTAL LIBRARY		652,360	699,960	741,660	741,660	741,660
RECREATION-ADMINISTRATION						
106120-412100	SALARIES-REGULAR	178,755	180,073	275,577	275,577	275,577
106120-412600	SALARIES - PART TIME	160,350	105,560	161,184	158,160	158,160
106120-412801	CELLPHONE ALLOWANCE	480	480	1,920	480	480
106120-418100	SOCIAL SECURITY EXPENSE	25,942	22,851	34,941	34,699	34,699
106120-418200	LOCAL GOV'T RETIREMENT EXPENSE	18,305	20,600	33,538	33,538	33,538
106120-418300	HEALTH INSURANCE EXPENSE	39,000	40,500	67,500	67,500	67,500
106120-418600	WORKER'S COMPENSATION	3,000	3,000	3,582	3,582	3,582
106120-418900	OTHER FRINGE-401K	8,938	9,004	13,779	13,779	13,779
106120-418901	OTHER FRINGE-457	1,080	1,080	1,800	1,800	1,800
106120-421200	UNIFORMS	792	846	918	918	918
106120-425100	MOTOR FUELS & LUBRICANTS	1,800	1,800	1,800	1,800	1,800
106120-425200	TIRES	500	500	1,000	1,000	1,000
106120-426000	OFFICE SUPPLIES	8,700	8,700	24,071	22,571	22,571
106120-429000	OTHER SUPPLIES	7,488	11,450	32,000	20,000	20,000
106120-431200	TRAVEL - SUBSISTENCE	1,000	1,000	914	914	914
106120-432100	TELEPHONE SERVICE	12,000	1,000	1,000	1,000	1,000
106120-432500	POSTAGE	925	760	600	600	600
106120-434100	PRINTING	1,000	1,000	2,000	2,000	2,000
106120-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	1,000	280	280	280
106120-437000	ADVERTISING	800	800	5,133	1,295	1,295
106120-439500	EMPLOYEE TRAINING	400	400	445	445	445
106120-443900	RENT-EQUIPMENT	880	880	880	880	880
106120-449100	DUES & SUBSCRIPTIONS	630	630	630	630	630
106120-449900	SENIOR GAMES	14,937	7,500	7,563	7,563	7,563
106120-449901	MEMBERSHIP BUDGET	5,000	-	5,000	5,000	5,000
TOTAL RECREATION ADMINISTRATION		493,702	421,414	678,055	656,011	656,011
AQUATICS						
106121-412100	SALARIES-REGULAR	88,500	98,788	101,226	101,226	101,226
106121-412600	SALARIES-PART-TIME	190,256	207,618	273,300	273,300	273,300
106121-418100	SOCIAL SECURITY EXPENSE	21,325	24,513	29,962	29,962	29,962
106121-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,062	11,301	12,319	12,319	12,319
106121-418300	HEALTH INSURANCE EXPENSE	26,000	27,000	27,000	27,000	27,000
106121-418600	WORKER'S COMPENSATION	8,000	9,192	11,236	11,236	11,236
106121-418900	OTHER FRINGE-401K	4,425	4,939	5,061	5,061	5,061
106121-418901	OTHER FRINGE-457	720	720	720	720	720
106121-421200	UNIFORMS	822	1,000	3,940	3,940	3,940
106121-429000	OTHER SUPPLIES	23,469	22,067	20,683	19,483	19,483
106121-429005	POOL CHEMICALS	-	16,930	13,600	13,600	13,600
106121-431200	TRAVEL - SUBSISTENCE	390	810	2,650	2,650	2,650
106121-435200	MAINTENANCE AND REPAIRS - EQUIPMENT	-	-	8,000	8,000	8,000
106121-439500	EMPLOYEE TRAINING	2,480	4,390	-	-	-
TOTAL AQUATICS		375,449	429,268	509,697	508,497	508,497
FITNESS						
106124-412600	SALARIES-PART-TIME	-	102,240	80,000	80,000	80,000
106124-418100	SOCIAL SECURITY EXPENSE	-	8,179	6,400	6,400	6,400
106124-418600	WORKER'S COMPENSATION	-	2,592	2,592	2,592	2,592
106124-429000	OTHER SUPPLIES	-	1,500	1,500	1,500	1,500
106124-421200	UNIFORMS	-	150	1,125	1,125	1,125
TOTAL FITNESS		-	114,661	91,617	91,617	91,617

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	
	FY 20-21	FY 21-22	FY 22-23		
ATHLETICS					
106125-412100	SALARIES-REGULAR	91,124	104,305	103,975	103,975
106125-412600	SALARIES-PART-TIME	50,360	35,840	71,520	44,520
106125-412601	SALARIES-OFFICIALS	85,000	85,000	108,612	101,407
106125-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
106125-418100	SOCIAL SECURITY EXPENSE	17,326	18,012	22,729	19,992
106125-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,331	9,335	12,654	12,654
106125-418300	HEALTH INSURANCE EXPENSE	26,000	27,000	27,000	27,000
106125-418600	WORKER'S COMPENSATION	5,000	6,979	8,807	7,747
106125-418900	OTHER FRINGE-401K	4,556	5,215	5,199	5,199
106125-418901	OTHER FRINGE-457	1,080	720	720	720
106125-429000	OTHER SUPPLIES	60,470	60,000	96,515	70,000
106125-429801	OTHER SUPPLIES-OFFICIALS	2,500	2,500	4,117	3,000
106125-429802	OTHER SUPPLIES-LITTLE LEAGUE	6,000	6,000	14,992	9,592
106125-429803	OTHER SUPPLIES-TENNIS	500	800	2,855	800
106125-431200	TRAVEL-SUBSISTENCE	600	600	1,107	600
106125-432100	TELEPHONE SERVICE-CC GYM	430	430	430	430
106125-434100	PRINTING	550	550	650	550
106125-439500	EMPLOYEE TRAINING	1,000	1,000	2,175	1,000
106125-443900	RENT-EQUIPMENT	4,200	4,180	5,280	5,280
106125-449900	MISC-COACH CERTIFICATION TRAIN	1,500	1,500	2,500	1,500
106125-451000	CAPITAL OUTLAY - EQUIPMENT	-	-	30,852	-
106125-469401	SPECIAL EVENTS - OFFICIALS	-	-	10,000	10,000
106125-469508	CONTRACTED SERVICES-OFFICIALS	1,200	1,300	1,375	1,300
TOTAL ATHLETICS		370,167	372,706	535,504	428,706
ARTS-SPECIAL POPULATIONS					
106126-412100	SALARIES-REGULAR	63,151	67,154	75,180	75,180
106126-412600	SALARIES-PART-TIME	88,770	105,290	123,300	123,300
106126-412801	CELLPHONE ALLOWANCE	480	480	480	480
106126-418100	SOCIAL SECURITY EXPENSE	11,622	13,796	15,878	15,878
106126-418200	LOCAL GOV'T RETIREMENT EXPENSE	6,467	7,682	9,149	9,149
106126-418300	HEALTH INSURANCE EXPENSE	13,000	13,500	13,500	13,500
106126-418600	WORKER'S COMPENSATION	3,440	3,440	3,970	3,970
106126-418900	OTHER FRINGE-401K	3,158	3,358	3,759	3,759
106126-418901	OTHER FRINGE-457	360	360	360	360
106126-429000	OTHER SUPPLIES	5,922	6,989	7,880	7,880
106126-429805	OTHER SUPPLIES-SPECIAL POPS	840	840	820	820
106126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	1,000	2,800	2,800	2,800
106126-431100	TRAVEL-MILEAGE	250	250	250	250
106126-431101	TRAVEL-CONTRACTED	3,500	3,500	4,625	4,625
106126-431200	TRAVEL-SUBSISTENCE	390	388	388	388
106126-439500	EMPLOYEE TRAINING	575	585	585	585
106126-469509	CONTRACTED SERVICES-PROGRAMS	11,710	13,390	21,480	21,480
TOTAL ARTS-SPECIAL POPULATIONS		214,635	243,802	284,404	284,404
FUN IN THE SUN CAMP					
106128-412600	SALARIES-PART-TIME	47,860	50,540	60,480	60,480
106128-418100	SOCIAL SECURITY EXPENSE	3,661	4,043	4,838	4,838
106128-418600	WORKER'S COMPENSATION	1,912	2,022	2,022	2,022
106128-429000	OTHER SUPPLIES	2,907	3,410	3,650	3,650
106128-431100	TRAVEL-MILEAGE	250	250	250	250
106128-431101	TRAVEL-CONTRACTED	2,600	2,600	3,250	3,250
106128-439500	EMPLOYEE TRAINING	1,000	180	180	180
106128-469500	CONTRACTED SERVICES	6,160	5,580	5,580	5,580
TOTAL FUN IN THE SUN CAMP		66,350	68,625	80,250	80,250

GL ACCOUNT #	BOARD	BOARD	REQUESTED	MANAGER	BOARD
	APPROVED	APPROVED		RECOMMENDED	APPROVED
	FY 20-21	FY 21-22		FY 22-23	
TRANSFER TO OTHER FUNDS					
109800-498014	TRANSFER TO PUBLIC ASSISTANCE FUND	2,110,851	2,524,622	2,524,622	2,524,622
109800-498021	TRANSFER TO CAPITAL PROJECTS FUND	2,174,808	6,138,000	11,972,500	11,972,500
109800-498030	TRANSFER TO DEBT SERVICE	6,676,631	6,472,398	6,270,333	6,270,333
TOTAL TRANSFER TO OTHER FUNDS		10,962,290	15,135,020	20,767,455	20,767,455
TOTAL GENERAL FUND EXPENDITURES		58,661,855	62,568,247	81,015,343	76,579,140

GL ACCOUNT #	BOARD APPROVED FY 20-21	BOARD APPROVED FY 21-22	REQUESTED	MANAGER RECOMMENDED FY 22-23	BOARD APPROVED
PUBLIC ASSISTANCE FUND					
REVENUES					
PROGRAM REVENUES					
104330-332009	CARES FUNDING	(13,032)	-	-	-
104330-332010	CARES LIEAP CIP	(68,701)	-	-	-
143531-323000	ALLOCATIONS - FEDERAL & STATE	(2,709,947)	(2,907,565)	(2,816,029)	(2,780,170)
143541-323000	IV-E FOSTER CARE STANDARD & MAXIMUM	(386,249)	(869,151)	(731,110)	(731,110)
143541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	(15,417)	(15,417)	(16,947)	(16,947)
143541-323002	CHILD SUPPORT APPLICATION FEES	(500)	(500)	(500)	(500)
143541-323003	CHILD SUPPORT SHARES/LEGAL FEES	(15,000)	(15,000)	(15,000)	(15,000)
143545-354515	DMA TRANSPORTATION	(10,000)	(7,000)	(7,000)	(7,000)
143547-323000	ADOPTION ASSISTANCE VENDOR PAYMENTS	(3,308)	(6,051)	(1,563)	(1,563)
143547-323001	STATE FOSTER CARE	(299,376)	(303,204)	(434,406)	(434,406)
143583-344080	YOUTH SERVICES-LINKS	(25,000)	(25,000)	(25,000)	(25,000)
TOTAL PROGRAM REVENUES		(3,546,530)	(4,148,888)	(4,047,555)	(4,011,696)
MISCELLANEOUS REVENUES					
143831-349114	INTEREST EARNED ON INVESTMENTS	(1,000)	(1,000)	(1,000)	(1,000)
143538-389000	HEALTH CHOICE APPLICATION FEES	(7,856)	(5,540)	(5,388)	(5,388)
143839-389001	CSE EXCESS CLIENT PAYMENTS	(75)	(75)	(1,000)	(1,000)
143839-35310x	DONATIONS	(10,500)	(10,500)	(10,500)	(10,500)
TOTAL MISCELLANEOUS REVENUES		(19,431)	(17,115)	(17,888)	(17,888)
TRANSFER FROM OTHER FUNDS					
143980-398010	TRANSFER FROM GENERAL FUND	(2,110,851)	(2,524,622)	(2,524,622)	(2,524,622)
TOTAL TRANSFER FROM OTHER FUNDS		(2,110,851)	(2,524,622)	(2,524,622)	(2,524,622)
FUND BALANCE APPROPRIATED					
143991-399100	FUND BALANCE APPROPRIATED	(6,076)	-	(453,390)	(369,364)
TOTAL FUND BALANCE APPROPRIATED		(6,076)	-	(453,390)	(369,364)
TOTAL PUBLIC ASSISTANCE FUND REVENUES		(5,682,888)	(6,690,625)	(7,043,455)	(6,923,570)

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
EXPENDITURES						
ADMINISTRATION						
145310-412100	SALARIES-REGULAR	2,062,709	2,378,774	2,579,394	2,518,265	2,518,265
145310-412101	SALARIES-ON CALL	5,737	5,737	5,737	5,737	5,737
145310-418100	SOCIAL SECURITY EXPENSE	158,236	181,976	197,324	192,647	192,647
145310-418200	LOCAL GOV'T RETIREMENT EXPENSE	211,221	272,132	313,912	306,473	306,473
145310-418300	HEALTH INSURANCE EXPENSE	565,500	628,500	655,500	642,000	642,000
145310-418600	WORKER'S COMPENSATION	25,000	25,000	25,000	25,000	25,000
145310-418900	OTHER FRINGE-401K	103,135	118,939	128,970	125,913	125,913
145310-418901	OTHER FRINGE-457	16,560	16,920	17,460	17,100	17,100
145310-425100	MOTOR FUELS & LUBRICANTS	4,000	4,000	4,000	4,000	4,000
145310-425200	TIRES	1,000	1,000	1,500	1,500	1,500
145310-426000	OFFICE SUPPLIES	23,500	21,000	24,000	21,000	21,000
145310-431100	TRAVEL-MILEAGE	10,000	10,000	12,500	9,500	9,500
145310-431200	TRAVEL-SUBSISTENCE	2,600	5,100	6,500	5,100	5,100
145310-431300	CLIENT MEDICAL TRANSPORTATION	7,000	7,000	7,000	7,000	7,000
145310-432100	TELEPHONE SERVICE	16,000	16,000	16,000	16,000	16,000
145310-432500	POSTAGE	14,300	14,300	14,500	14,500	14,500
145310-435300	MAINTENANCE & REPAIR-VEHICLES	2,000	2,000	3,500	3,500	3,500
145310-437000	ADVERTISING	1,000	1,000	2,500	2,000	2,000
145310-439500	EMPLOYEE TRAINING	1,500	1,500	2,200	1,500	1,500
145310-439902	IN-HOME SERVICES	11,497	11,497	11,497	11,497	11,497
145310-442201	PC SOFTWARE & LICENSES	45,946	33,233	47,839	47,839	47,839
145310-443900	RENT-EQUIPMENT	1,500	1,500	1,500	1,500	1,500
145310-449100	DUES & SUBSCRIPTIONS	1,630	1,800	2,000	1,800	1,800
145310-449200	CARES - DSS	13,032	-	-	-	-
145310-449900	MISCELLANEOUS EXPENSE	5,490	5,680	6,004	5,680	5,680
145310-449902	FOSTER CHILDREN'S FUND	6,622	5,000	5,000	5,000	5,000
145310-449903	ADULT SERVICES FUND	2,778	500	500	500	500
145310-449904	CHILD PROTECTIVE SERVICES	7,176	5,000	5,000	5,000	5,000
145310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	7,250	20,159	20,125	9,525	9,525
145310-454000	CAPITAL OUTLAY - VEHICLE	-	25,060	-	-	-
145310-467000	BOARD MEMBER FEES	1,200	1,200	1,200	1,200	1,200
145310-469101	PROFESSIONAL SERVICES - LEGAL	110,000	110,000	175,000	175,000	175,000
145310-469102	PROFESSIONAL SERVICES - ACCT RESEARCH	1,500	1,500	1,500	1,500	1,500
145310-469103	SUBSTANCE ABUSE TESTING	15,000	15,000	15,000	15,000	15,000
145310-469104	CHILD SUPPORT CLIENT PAYMENTS	-	-	1,000	1,000	1,000
145310-469105	ADULT PROTECTIVE SERVICE COURT FEES	2,000	2,000	2,000	2,000	2,000
145310-469106	CHILD PROTECTIVE SERVICES	6,000	6,000	6,000	6,000	6,000
145310-469500	FOOD STAMP & EBT FEES	3,025	3,934	3,822	3,822	3,822
145310-469505	JUVENILE DETENTION	6,000	5,000	6,000	6,000	6,000
TOTAL ADMINISTRATION		3,478,644	3,964,941	4,328,484	4,218,598	4,218,598

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
CHILD SUPPORT ENFORCEMENT						
145370-412100	SALARIES - REGULAR	127,897	137,578	107,787	107,787	107,787
145370-418100	SOCIAL SECURITY EXPENSE	9,784	10,525	8,246	8,246	8,246
145370-418200	LOCAL GOV'T RETIREMENT EXPENSE	13,109	15,464	13,118	13,118	13,118
145370-418300	HEALTH INSURANCE EXPENSE	39,000	39,000	27,000	27,000	27,000
145370-418600	WORKER'S COMPENSATION	425	425	425	425	425
145370-418900	OTHER FRINGE-401K	6,395	6,879	5,389	5,389	5,389
145370-418901	OTHER FRINGE-457	1,080	1,080	720	720	720
145370-449901	COURT FEES	6,500	6,500	6,500	6,500	6,500
145370-469101	PROFESSIONAL SERVICES - LEGAL	20,000	20,000	20,000	20,000	20,000
145370-469102	SHERIFF'S FEES	1,800	1,500	1,500	1,500	1,500
145370-469500	CONTRACTED SERVICES	1,100	1,000	1,000	1,000	1,000
TOTAL CHILD SUPPORT ENFORCEMENT		227,090	239,951	191,685	191,685	191,685
PROGRAM EXPENDITURES						
145410-438800	CRISIS INTERVENTION PAYMENTS	191,545	196,232	127,995	127,995	127,995
145410-440000	WORK FIRST -MAINTENANCE OF EFFORT	25,000	25,000	25,000	25,000	25,000
145410-440001	WORK FIRST-EMERGENCY ASSISTANCE	16,000	16,000	16,000	16,000	16,000
145410-440002	LOW INCOME ENERGY ASST PROGRAM	191,545	196,232	193,043	193,043	193,043
145410-440003	IV-E FOSTER CARE BOARD PAYMENTS	481,776	1,035,936	869,268	869,268	869,268
145410-440005	FAMILY REUNIFICATION	16,274	23,171	12,828	12,828	12,828
145410-440100	SPECIAL ASSISTANCE - AGED & DISABLED	200,649	204,966	178,142	178,142	178,142
145410-440200	SPECIAL ASSISTANCE - BLIND	4,000	3,506	3,722	3,722	3,722
145410-440300	ADOPTION ASSISTANCE IV-E	59,108	66,690	85,644	85,644	85,644
145410-440301	ADOPTION ASSISTANCE IV-B	54,804	51,808	54,656	54,656	54,656
145410-440501	NON-MEDICAID ELIGIBILITY	25,000	25,000	30,000	20,000	20,000
145410-440800	STATE FOSTER CARE BOARD PAYMENTS	598,752	591,192	852,060	852,060	852,060
145410-440801	IV-E FOSTER CARE CLOTHING & OTHER	19,000	20,000	30,000	30,000	30,000
145410-440802	SPECIAL LINKS	25,000	25,000	25,000	25,000	25,000
145410-440803	ALLOCATED LINKS	-	5,000	5,000	5,000	5,000
145410-449031	CARES LIEAP CIP	68,701	-	-	-	-
145410-440503	GUARDIANSHIP ASSISTANCE IVE	-	-	9,331	9,331	9,331
145410-440504	GUARDIANSHIP ASSISTANCE STATE	-	-	5,598	5,598	5,598
TOTAL PROGRAM EXPENDITURES		1,977,154	2,485,733	2,523,287	2,513,287	2,513,287
TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES		5,682,888	6,690,625	7,043,456	6,923,570	6,923,570

GL ACCOUNT #		BOARD APPROVED FY 20-21	BOARD APPROVED FY 21-22	REQUESTED	MANAGER RECOMMENDED FY 22-23	BOARD APPROVED
CAPITAL PROJECT FUND						
REVENUES						
213980-398100	TRANSFER FROM GENERAL FUND	(2,174,808)	(6,138,000)	(11,972,500)	(11,972,500)	(11,972,500)
213991-399101	FUND BALANCE APPROPRIATION	(228,000)	(1,944,109)	(6,564,260)	(6,564,260)	(6,564,260)
TOTAL REVENUES		(2,402,808)	(8,082,109)	(18,536,760)	(18,536,760)	(18,536,760)
EXPENDITURES						
TRANSFER TO OTHER FUNDS						
219800-498010	TRANSFER TO GENERAL FUND	228,000	1,944,109	6,564,260	6,564,260	6,564,260
TOTAL TRANSFER TO OTHER FUNDS		228,000	1,944,109	6,564,260	6,564,260	6,564,260
FUTURE PROJECT FUNDING						
219930-441101	FUTURE COUNTY FACILITIES	-	-	1,200,000	1,200,000	1,200,000
219930-441701	FACILITIES MAINTENANCE	1,000,000	738,000	500,000	500,000	500,000
219930-443200	LEC FUTURE EXPANSION	-	-	100,000	100,000	100,000
219930-449210	ECONOMIC DEVELOPMENT COMMISSION	50,000	50,000	50,000	50,000	50,000
219930-459122	WATAUGA COUNTY SCHOOLS CIP	574,808	500,000	500,000	500,000	500,000
219930-459121	WATAUGA COUNTY SCHOOLS LONG TERM CIP	-	4,200,000	8,200,000	8,200,000	8,200,000
219930-459210	CALDWELL COMMUNITY COLLEGE	50,000	50,000	50,000	50,000	50,000
219930-461100	EMERGENCY COMMUNICATIONS	500,000	550,000	1,300,000	1,300,000	1,300,000
219930-461200	COMMUNITY RECREATION FACILITIES	-	50,000	50,000	50,000	50,000
219930-461301	POTENTIAL FLOOD MITIGATION	-	-	22,500	22,500	22,500
TOTAL FUTURE PROJECT FUNDING		2,174,808	6,138,000	11,972,500	11,972,500	11,972,500
TOTAL EXPENDITURES		2,402,808	8,082,109	18,536,760	18,536,760	18,536,760

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD
	APPROVED	APPROVED	REQUESTED	RECOMMENDED
	FY 20-21	FY 21-22	FY 22-23	

FEDERAL EQUITABLE SHARING FUND

REVENUES						
223317-343109	FEDERAL EQUITABLE SHARING FUNDS	(7,000)	(6,500)	(11,900)	(11,900)	(11,900)
223991-399101	FUND BALANCE APPROPRIATION	(26,143)	-	-	-	-
TOTAL REVENUES		(33,143)	(6,500)	(11,900)	(11,900)	(11,900)

EXPENDITURES						
224310-431200	TRAVEL-SUBSISTENCE	1,500	1,000	2,000	2,000	2,000
224310-439500	EMPLOYEE TRAINING	2,000	2,000	-	-	-
224310-444000	SERVICE & MAINTENANCE	3,500	3,500	2,500	2,500	2,500
224310-451000	CAPITAL OUTLAY - EQUIPMENT	-	-	7,400	7,400	7,400
224310-454000	CAPITAL OUTLAY - VEHICLE	26,143	-	-	-	-
TOTAL EXPENDITURES		33,143	6,500	11,900	11,900	11,900

STATE SUBSTANCE ABUSE TAX FUND

REVENUES						
233317-343109	STATE RESTRICTED REVENUE	(36,650)	(32,315)	(34,650)	(24,650)	(24,650)
233317-349100	INTEREST EARNED	(100)	(100)	(100)	(100)	(100)
233991-399101	FUND BALANCE APPROPRIATION	-	(2,335)	-	-	-
TOTAL REVENUES		(36,750)	(34,750)	(34,750)	(24,750)	(24,750)

EXPENDITURES						
234310-412801	CELLPHONE ALLOWANCE	5,250	5,250	5,250	5,250	5,250
234310-423800	UNDERCOVER DRUG PURCHASE	15,000	15,000	15,000	5,000	5,000
234310-429000	OTHER SUPPLIES	7,000	6,000	5,000	5,000	5,000
234310-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500	1,500
234310-439500	EMPLOYEE TRAINING	2,000	1,000	2,000	2,000	2,000
234310-444000	SERVICE & MAINTENANCE CONTRACTS	4,000	4,000	4,000	4,000	4,000
234310-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000	2,000
TOTAL EXPENDITURES		36,750	34,750	34,750	24,750	24,750

GL ACCOUNT #	BOARD	BOARD	REQUESTED	MANAGER	BOARD
	APPROVED	APPROVED		RECOMMENDED	APPROVED
	FY 20-21	FY 21-22		FY 22-23	

EMERGENCY TELEPHONE SURCHARGE FUND

REVENUES						
263255-360126	EMERGENCY TELEPHONE SURCHARGE	(343,577)	(352,754)	(471,606)	(471,606)	(471,606)
263991-399101	FUND BALANCE APPROPRIATION	-	(95,696)	-	-	-
TOTAL REVENUES		(343,577)	(448,450)	(471,606)	(471,606)	(471,606)

EXPENDITURES						
264330-421000	IMPLEMENTAL FUNCTIONS	48,718	-	10,000	10,000	10,000
264330-422000	SOFTWARE	82,407	82,795	52,505	52,505	52,505
264330-423000	EMPLOYEE TRAINING	6,625	8,000	13,864	13,864	13,864
264330-424000	TELEPHONE	143,426	103,731	340,900	340,900	340,900
264330-425000	HARDWARE	62,401	253,924	49,337	49,337	49,337
264330-426000	FURNITURE	-	-	5,000	5,000	5,000
TOTAL EXPENDITURES		343,577	448,450	471,606	471,606	471,606

FIRE SERVICE DISTRICT FUNDS

REVENUES						
243100-312000	PRIOR YEARS TAXES BOONE	(10,500)	(7,000)	(7,000)	(7,000)	(7,000)
243100-312001	PRIOR YEARS TAXES FOSCOE	(600)	(1,000)	(1,000)	(1,000)	(1,000)
243100-312008	PRIOR YEARS TAXES SHAWNEEHAW	(75)	(100)	(100)	(100)	(100)
243100-318000	INTEREST ON DEL TAXES BOONE	(3,940)	(3,000)	(3,000)	(3,000)	(3,000)
243100-318001	INTEREST ON DEL TAXES FOSCOE	(300)	(200)	(200)	(200)	(200)
243100-318005	INTEREST ON DEL TAXES BEECH MTN	(50)	-	-	-	-
243100-318008	INTEREST ON DEL TAXES SHAWNEEHAW	(100)	(50)	(50)	(50)	(50)
243102-312100	CURRENT YEAR TAXES BOONE	(890,000)	(943,000)	(1,341,543)	(1,341,543)	(1,341,543)
243102-312101	CURRENT YEAR TAXES FOSCOE	(73,000)	(75,400)	(109,175)	(109,175)	(109,175)
243102-312105	CURRENT YEAR TAXES BEECH MTN	(1,800)	(1,900)	(2,671)	(2,671)	(2,671)
243102-312107	CURRENT YEAR TAXES COVE CREEK	(300)	(300)	(303)	(303)	(303)
243102-312108	CURRENT YEAR TAXES SHAWNEEHAW	(6,000)	(6,200)	(8,368)	(8,368)	(8,368)
TOTAL REVENUES		(986,665)	(1,038,150)	(1,473,410)	(1,473,410)	(1,473,410)

EXPENDITURES						
244340-469905	BOONE	904,440	953,000	1,351,543	1,351,543	1,351,543
244340-469901	FOSCOE	73,900	76,600	110,375	110,375	110,375
244340-469998	BEECH MTN	1,850	1,900	2,671	2,671	2,671
244340-469907	COVE CREEK	300	300	303	303	303
244340-469908	SHAWNEEHAW	6,175	6,350	8,518	8,518	8,518
TOTAL EXPENDITURES		986,665	1,038,150	1,473,410	1,473,410	1,473,410

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD
	APPROVED	APPROVED	REQUESTED	RECOMMENDED
	FY 20-21	FY 21-22	FY 22-23	

FIRE DISTRICT FUNDS

REVENUES

283100-311001	INTEREST ON TAXES FOSCOE	(1,500)	(1,200)	(1,400)	(1,400)	(1,400)
283100-311003	INTEREST ON TAXES FALL CREEK	(75)	(50)	(20)	(20)	(20)
283100-311004	INTEREST ON TAXES BEAVER DAM	(900)	(1,000)	(1,000)	(1,000)	(1,000)
283100-311005	INTEREST ON TAXES STEWART SIMMONS	(1,500)	(1,000)	(1,000)	(1,000)	(1,000)
283100-311006	INTEREST ON TAXES ZIONVILLE	(750)	(750)	(750)	(750)	(750)
283100-311007	INTEREST ON TAXES COVE CREEK	(1,200)	(1,500)	(1,500)	(1,500)	(1,500)
283100-311008	INTEREST ON TAXES SHAWNEEHAW	(1,200)	(500)	(500)	(500)	(500)
283100-311009	INTEREST ON TAXES MEAT CAMP	(1,500)	(1,500)	(1,600)	(1,600)	(1,600)
283100-311010	INTEREST ON TAXES DEEP GAP	(1,000)	(500)	(800)	(800)	(800)
283100-311011	INTEREST ON TAXES TODD	(400)	(200)	(300)	(300)	(300)
283100-311012	INTEREST ON TAXES BLOWING ROCK	(2,000)	(1,000)	(1,800)	(1,800)	(1,800)
283100-311019	INTEREST ON TAXES CRESTON	(150)	(50)	(50)	(50)	(50)
283100-312001	PRIOR YEARS TAXES FOSCOE	(4,400)	(5,000)	(3,000)	(3,000)	(3,000)
283100-312003	PRIOR YEARS TAXES FALL CREEK	(50)	(50)	(10)	(10)	(10)
283100-312004	PRIOR YEARS TAXES BEAVER DAM	(4,800)	(4,000)	(1,800)	(1,800)	(1,800)
283100-312005	PRIOR YEARS TAXES STEWART SIMMONS	(1,700)	(1,000)	(2,400)	(2,400)	(2,400)
283100-312006	PRIOR YEARS TAXES ZIONVILLE	(1,900)	(1,200)	(1,600)	(1,600)	(1,600)
283100-312007	PRIOR YEARS TAXES COVE CREEK	(2,600)	(2,000)	(4,000)	(4,000)	(4,000)
283100-312008	PRIOR YEARS TAXES SHAWNEEHAW	(1,100)	(1,000)	(800)	(800)	(800)
283100-312009	PRIOR YEARS TAXES MEAT CAMP	(3,200)	(3,000)	(4,000)	(4,000)	(4,000)
283100-312010	PRIOR YEARS TAXES DEEP GAP	(3,400)	(1,000)	(2,200)	(2,200)	(2,200)
283100-312011	PRIOR YEARS TAXES TODD	(1,500)	(1,000)	(600)	(600)	(600)
283100-312012	PRIOR YEARS TAXES BLOWING ROCK	(11,200)	(3,500)	(2,800)	(2,800)	(2,800)
283100-312019	PRIOR YEARS TAXES CRESTON	(100)	(100)	(120)	(120)	(120)
283102-312101	CURRENT YEAR TAXES FOSCOE	(473,500)	(484,000)	(664,969)	(664,969)	(664,969)
283102-312103	CURRENT YEAR TAXES FALL CREEK	(8,900)	(9,200)	(13,114)	(13,114)	(13,114)
283102-312104	CURRENT YEAR TAXES BEAVER DAM	(106,000)	(104,000)	(155,586)	(155,586)	(155,586)
283102-312105	CURRENT YEAR TAXES STEWART SIMMONS	(241,500)	(268,000)	(389,616)	(389,616)	(389,616)
283102-312106	CURRENT YEAR TAXES ZIONVILLE	(120,500)	(120,000)	(160,236)	(160,236)	(160,236)
283102-312107	CURRENT YEAR TAXES COVE CREEK	(249,500)	(250,000)	(337,043)	(337,043)	(337,043)
283102-312108	CURRENT YEAR TAXES SHAWNEEHAW	(102,000)	(107,000)	(154,407)	(154,407)	(154,407)
283102-312109	CURRENT YEAR TAXES MEAT CAMP	(213,000)	(217,000)	(313,879)	(313,879)	(313,879)
283102-312110	CURRENT YEAR TAXES DEEP GAP	(201,000)	(200,000)	(273,466)	(273,466)	(273,466)
283102-312111	CURRENT YEAR TAXES TODD	(63,500)	(65,000)	(76,504)	(76,504)	(76,504)
283102-312112	CURRENT YEAR TAXES BLOWING ROCK	(489,500)	(509,000)	(692,612)	(692,612)	(692,612)
283102-312119	CURRENT YEAR TAXES CRESTON	(5,800)	(5,500)	(7,449)	(7,449)	(7,449)
TOTAL REVENUES		(2,322,825)	(2,370,800)	(3,272,931)	(3,272,931)	(3,272,931)

EXPENDITURES

284340-469901	FOSCOE	479,400	490,200	669,369	669,369	669,369
284340-469903	FALL CREEK	9,025	9,300	13,144	13,144	13,144
284340-469904	BEAVER DAM	111,700	109,000	158,386	158,386	158,386
284340-469905	STEWART SIMMONS	244,700	270,000	393,016	393,016	393,016
284340-469906	ZIONVILLE	123,150	121,950	162,586	162,586	162,586
284340-469907	COVE CREEK	253,300	253,500	342,543	342,543	342,543
284340-469908	SHAWNEEHAW	104,300	108,500	155,707	155,707	155,707
284340-469909	MEAT CAMP	217,700	221,500	319,479	319,479	319,479
284340-469910	DEEP GAP	205,400	201,500	276,466	276,466	276,466
284340-469911	TODD	65,400	66,200	77,404	77,404	77,404
284340-469912	BLOWING ROCK	502,700	513,500	697,212	697,212	697,212
284340-469919	CRESTON	6,050	5,650	7,619	7,619	7,619
TOTAL EXPENDITURES		2,322,825	2,370,800	3,272,931	3,272,931	3,272,931

GL ACCOUNT #	BOARD APPROVED FY 20-21	BOARD APPROVED FY 21-22	REQUESTED	MANAGER RECOMMENDED FY 22-23	BOARD APPROVED
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OCCUPANCY TAX FUND

REVENUES						
293270-312009	OCCUPANCY TAX	(1,119,500)	(2,400,000)	(3,200,000)	(3,200,000)	(3,200,000)
TOTAL REVENUES		(1,119,500)	(2,400,000)	(3,200,000)	(3,200,000)	(3,200,000)

EXPENDITURES						
294140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	19,500	34,000	42,000	42,000	42,000
294140-469900	WATAUGA COUNTY DISTRICT U TDA	1,100,000	2,366,000	3,158,000	3,158,000	3,158,000
TOTAL EXPENDITURES		1,119,500	2,400,000	3,200,000	3,200,000	3,200,000

DEBT SERVICE FUND

REVENUES						
303980-398100	TRANSFER FROM GENERAL FUND	(6,676,631)	(6,472,398)	(6,270,333)	(6,270,333)	(6,270,333)
TOTAL REVENUES		(6,676,631)	(6,472,398)	(6,270,333)	(6,270,333)	(6,270,333)

EXPENDITURES						
309100-471002	INTEREST-NEW HIGH SCHOOL	902,231	743,998	567,933	567,933	567,933
309100-472002	PRINCIPAL-NEW HIGH SCHOOL	3,660,000	3,680,000	3,720,000	3,720,000	3,720,000
309100-477001	INTEREST - RECREATION CENTER	794,400	728,400	662,400	662,400	662,400
309100-477002	PRINCIPAL-PRINCIPAL CENTER	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000
TOTAL EXPENDITURES		6,676,631	6,472,398	6,270,333	6,270,333	6,270,333

GL ACCOUNT #	BOARD APPROVED FY 20-21	BOARD APPROVED FY 21-22	REQUESTED	MANAGER RECOMMENDED FY 22-23	BOARD APPROVED	
SOLID WASTE ENTERPRISE FUND						
REVENUES						
INTERGOVERNMENTAL REVENUES						
663200-327500	SCRAP TIRE DISPOSAL TAX	(72,676)	(72,800)	(76,250)	(76,250)	(76,250)
663200-327600	WHITE GOODS DISPOSAL TAX	(24,051)	(24,000)	(27,000)	(27,000)	(27,000)
663200-327700	SOLID WASTE DISPOSAL TAX DISTRIBUTION	(28,524)	(28,500)	(30,900)	(30,900)	(30,900)
663200-327501	SCRAP TIRE GRANT	-	-	(675)	(675)	(675)
663300-374211	NC ELECTRONICS MANAGEMENT GRANT	(4,079)	(4,000)	(3,200)	(3,200)	(3,200)
TOTAL INTERGOVERNMENTAL REVENUES		(129,330)	(129,300)	(138,025)	(138,025)	(138,025)
SERVICE REVENUES						
663740-318001	SOLID WASTE TIPPING FEE INTEREST	(2,482)	(4,000)	(5,500)	(5,500)	(5,500)
663740-350000	SOLID WASTE TIPPING FEES	(2,376,225)	(2,508,000)	(2,608,500)	(2,608,500)	(2,608,500)
663740-350202	DUMPSTER PICK-UP BUSINESSES	(59,000)	(59,000)	(159,500)	(159,500)	(159,500)
663740-350001	SOLID WASTE FEES-CURRENT YEAR	(2,572,000)	(2,584,000)	(2,624,230)	(2,624,230)	(2,624,230)
663740-350201	DUMPSTER PICK-UP SCHOOLS	(17,002)	(17,600)	(17,500)	(17,500)	(17,500)
663740-350300	SOLID WASTE FEES INTEREST	(22,316)	(22,300)	(19,900)	(19,900)	(19,900)
663740-381000	SALE OF RECYCLED SCRAP	(150,000)	(150,000)	(248,750)	(248,750)	(248,750)
663740-382000	SALE OF FIXED ASSETS	(25,000)	(25,000)	(35,000)	(35,000)	(35,000)
TOTAL SERVICE REVENUES		(5,224,025)	(5,369,900)	(5,718,880)	(5,718,880)	(5,718,880)
MISCELLANEOUS REVENUES						
663740-386000	RENTS	(1,160)	(1,000)	(975)	(975)	(975)
663831-349166	INTEREST ON INVESTMENTS	(5,348)	(7,500)	(8,000)	(8,000)	(8,000)
663839-389000	GAS TO ENERGY REBATES	(5,554)	(5,550)	(2,000)	(2,000)	(2,000)
663839-389004	MISCELLANEOUS	(835)	(721)	(1,000)	(1,000)	(1,000)
TOTAL MISCELLANEOUS REVENUES		(12,897)	(14,771)	(11,975)	(11,975)	(11,975)
FUND BALANCE APPROPRIATED						
663991-399100	FUND BALANCE APPROPRIATED	(1,157,449)	-	(575,000)	(575,000)	(575,000)
663991-399102	CARRY FORWARD-PROJECTS IN PROCESS	(552,691)	-	-	-	-
TOTAL FUND BALANCE APPROPRIATED		(1,710,140)	-	(575,000)	(575,000)	(575,000)
TOTAL SOLID WASTE ENTERPRISE FUND REVENUES		(7,076,392)	(5,513,971)	(6,443,880)	(6,443,880)	(6,443,880)

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
EXPENDITURES						
SOLID WASTE OPERATIONS						
667420-412100	SALARIES-REGULAR	1,031,784	1,220,083	1,283,828	1,283,828	1,283,828
667420-412101	SALARIES-NON-REGULAR	11,430	-	12,480	12,480	12,480
667420-412801	CELLPHONE ALLOWANCE	960	960	960	960	960
667420-418100	SOCIAL SECURITY EXPENSE	79,806	97,607	102,706	102,706	102,706
667420-418200	LOCAL GOV'T RETIREMENT EXPENSE	105,758	139,578	156,242	156,242	156,242
667420-418300	HEALTH INSURANCE EXPENSE	190,000	210,000	210,000	210,000	210,000
667420-418400	RETIREE INSURANCE/OPEB	50,000	50,000	70,000	70,000	70,000
667420-418500	UNEMPLOYMENT CONTRIBUTIONS	1,500	1,500	1,500	1,500	1,500
667420-418600	WORKER'S COMPENSATION	46,945	46,945	46,945	46,945	46,945
667420-418900	OTHER FRINGE-401K	51,589	61,004	64,191	64,191	64,191
667420-418901	OTHER FRINGE-457	9,180	9,900	9,900	9,900	9,900
667420-421200	UNIFORMS	8,740	8,740	8,000	8,000	8,000
667420-425100	MOTOR FUELS & LUBRICANTS	90,000	90,000	111,718	111,718	111,718
667420-425200	TIRES	32,500	32,500	61,000	61,000	61,000
667420-426000	OFFICE SUPPLIES	3,600	3,600	3,500	3,500	3,500
667420-429000	OTHER SUPPLIES	76,255	76,250	67,241	67,241	67,241
667420-429001	RECYCLING SUPPLIES	4,191	4,200	3,000	3,000	3,000
667420-429004	CREDIT CARD ACCEPTANCE FEES	10,000	10,000	15,725	15,725	15,725
667420-431100	TRAVEL-MILEAGE	1,000	1,000	1,000	1,000	1,000
667420-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000	1,000
667420-432100	TELEPHONE SERVICE	12,000	12,000	10,000	10,000	10,000
667420-432500	POSTAGE	3,500	3,500	6,250	6,250	6,250
667420-433100	UTILITIES-ELECTRICITY	36,000	36,000	42,000	42,000	42,000
667420-433300	UTILITIES-PROPANE	8,000	7,000	11,000	11,000	11,000
667420-433400	UTILITIES-WATER	10,000	9,000	14,000	14,000	14,000
667420-434100	PRINTING	1,000	1,000	1,750	1,750	1,750
667420-435100	MAINTENANCE & REPAIR-BUILDING	112,870	120,000	89,000	89,000	89,000
667420-435101	MAINTENANCE & REPAIR-GROUNDS	74,500	70,000	48,500	48,500	48,500
667420-435200	MAINTENANCE & REPAIR-EQUIPMENT	35,000	35,000	81,000	81,000	81,000
667420-435300	MAINTENANCE & REPAIR-VEHICLES	40,000	40,000	40,000	40,000	40,000
667420-435301	ONGOING GAS TO ENERGY COSTS	20,000	20,000	12,750	12,750	12,750
667420-437000	ADVERTISING	1,000	1,000	2,950	2,950	2,950
667420-439500	EMPLOYEE TRAINING	900	900	1,200	1,200	1,200
667420-441100	RENT - LAND	20,000	20,000	18,350	18,350	18,350
667420-444000	SERVICE & MAINTENANCE CONTRACTS	5,000	5,000	16,000	16,000	16,000
667420-445100	GENERAL PROPERTY & LIAB INSURANCE	18,000	18,000	16,000	16,000	16,000
667420-449900	MISCELLANEOUS EXPENSE	4,500	6,500	6,500	6,500	6,500
667420-449901	HAZARDOUS WASTE COLLECTION COSTS	45,000	52,000	42,750	42,750	42,750
667420-449902	MISCELLANEOUS SIGN EXPENSE	5,000	5,000	5,000	5,000	5,000
667420-449966	IT SUPPLIES & SUPPORT CONTRACTS	146,911	168,675	191,582	191,582	191,582
667420-455002	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	415,000	415,000	415,000
667420-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	1,900,936	60,000	160,000	160,000	160,000
667420-469198	POSTCLOSURE COSTS	145,000	23,255	39,000	39,000	39,000
667420-469199	PROFESSIONAL SERVICES-OTHER	87,805	60,000	100,000	100,000	100,000
667420-469505	CONTRACTED SERVICES - INTERNET	7,980	5,820	9,000	9,000	9,000
667420-469566	CONTRACTED SERVICES-TIRE REMOVAL	75,000	93,750	98,000	98,000	98,000
667420-469567	CONTRACTED SERVICES-TUB GRINDER	34,000	6,000	7,500	7,500	7,500
667420-469568	CONTRACTED SERVICES-WASTE HAULING	2,226,400	2,351,250	2,498,000	2,498,000	2,498,000
667420-469569	NC SOLID WASTE SURCHARGE	101,200	104,500	110,500	110,500	110,500
TOTAL SOLID WASTE OPERATIONS		6,983,740	5,400,017	6,324,518	6,324,518	6,324,518

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 20-21	FY 21-22	FY 22-23			
RECYCLING OPERATIONS						
667421-412100	SALARIES-REGULAR	36,343	44,188	48,250	48,250	48,250
667421-412801	CELLPHONE ALLOWANCE	-	480	480	480	480
667421-418100	SOCIAL SECURITY EXPENSE	2,780	3,535	3,860	3,860	3,860
667421-418200	LOCAL GOV'T RETIREMENT EXPENSE	3,725	5,055	5,872	5,872	5,872
667421-418300	HEALTH INSURANCE EXPENSE	13,000	13,500	13,500	13,500	13,500
667421-418600	WORKER'S COMPENSATION	127	127	127	127	127
667421-418900	OTHER FRINGE-401K	1,817	2,209	2,413	2,413	2,413
667421-418901	OTHER FRINGE-457	360	360	360	360	360
667421-426000	OFFICE SUPPLIES	200	200	200	200	200
667421-429001	RECYCLING SUPPLIES	24,000	31,500	31,500	31,500	31,500
667421-429003	ELECTRONICS RECYCLING	9,200	12,000	12,000	12,000	12,000
667421-431100	TRAVEL-MILEAGE	300	-	-	-	-
667421-431200	TRAVEL-SUBSISTENCE	50	50	50	50	50
667421-439500	EMPLOYEE TRAINING	500	500	500	500	500
667421-449900	MISC OTHER	250	250	250	250	250
TOTAL RECYCLING OPERATIONS EXPENDITURES		92,652	113,954	119,362	119,362	119,362
TOTAL SOLID WASTE ENTERPRISE FUND EXPENDITURES		7,076,392	5,513,971	6,443,880	6,443,880	6,443,880

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD	
	APPROVED	APPROVED	RECOMMENDED	APPROVED	
	FY 20-21	FY 21-22	FY 22-23		
REPRESENTATIVE PAYEE FUND					
REVENUES					
753212-369082	REPRESENTATIVE 082	-	(9,528)	-	-
753212-369119	REPRESENTATIVE 119	-	(9,432)	(9,996)	(9,996)
753212-369122	REPRESENTATIVE 122	-	(9,528)	-	-
753212-369142	REPRESENTATIVE 142	-	(10,956)	(11,604)	(11,604)
753212-369158	REPRESENTATIVE 158	-	(9,528)	(10,092)	(10,092)
753212-369163	REPRESENTATIVE 163	-	(9,768)	(9,132)	(9,132)
753212-369168	REPRESENTATIVE 168	-	(9,768)	(10,140)	(10,140)
753212-369173	REPRESENTATIVE 173	-	(16,452)	(17,237)	(17,237)
753212-369202	REPRESENTATIVE 202	-	(19,476)	-	-
753212-369210	REPRESENTATIVE 210	-	(9,528)	-	-
753212-369211	REPRESENTATIVE 211	-	(10,380)	-	-
753212-369214	REPRESENTATIVE 214	-	(7,128)	(8,645)	(8,645)
753212-369215	REPRESENTATIVE 215	-	(9,768)	(10,332)	(10,332)
753212-369216	REPRESENTATIVE 216	-	(9,768)	(10,332)	(10,332)
753212-369220	REPRESENTATIVE 220	-	(9,528)	-	-
753212-369221	REPRESENTATIVE 221	-	(9,768)	(10,332)	(10,332)
753212-369223	REPRESENTATIVE 223	-	-	(6,728)	(6,728)
TOTAL REVENUES		-	(170,304)	(114,570)	(114,570)
EXPENDITURES					
754400-469082	REPRESENTATIVE 082	-	9,528	-	-
754400-469119	REPRESENTATIVE 119	-	9,432	9,996	9,996
754400-469122	REPRESENTATIVE 122	-	9,528	-	-
754400-469142	REPRESENTATIVE 142	-	10,956	11,604	11,604
754400-469158	REPRESENTATIVE 158	-	9,528	10,092	10,092
754400-469163	REPRESENTATIVE 163	-	9,768	9,132	9,132
754400-469168	REPRESENTATIVE 168	-	9,768	10,140	10,140
754400-469173	REPRESENTATIVE 173	-	16,452	17,237	17,237
754400-469202	REPRESENTATIVE 202	-	19,476	-	-
754400-469210	REPRESENTATIVE 210	-	9,528	-	-
754400-469211	REPRESENTATIVE 211	-	10,380	-	-
754400-469214	REPRESENTATIVE 214	-	7,128	8,645	8,645
754400-469215	REPRESENTATIVE 215	-	9,768	10,332	10,332
754400-469216	REPRESENTATIVE 216	-	9,768	10,332	10,332
754400-469220	REPRESENTATIVE 220	-	9,528	-	-
754400-469221	REPRESENTATIVE 221	-	9,768	10,332	10,332
754400-469223	REPRESENTATIVE 223	-	-	6,728	6,728
TOTAL EXPENDITURES		-	170,304	114,570	114,570
FINES AND FORFEITURES FUND					
REVENUES					
31389-395123	PENALTIES, FINES AND FORFEITURES	(210,000)	(210,000)	(230,000)	(230,000)
TOTAL REVENUES		(210,000)	(210,000)	(230,000)	(230,000)
EXPENDITURES					
315911-463200	BOARD OF ED. FINES & FORFEITURES	210,000	210,000	230,000	230,000
TOTAL EXPENDITURES		210,000	210,000	230,000	230,000
DEED OF TRUST FUND					
REVENUES					
323341-395124	REGISTER OF DEEDS PERMITS AND FEES	(72,000)	(72,000)	(75,000)	(75,000)
TOTAL REVENUES		(72,000)	(72,000)	(75,000)	(75,000)
EXPENDITURES					
324180-463210	PAYMENT OF FEES TO THE STATE OF N.C.	72,000	72,000	75,000	75,000
TOTAL EXPENDITURES		72,000	72,000	75,000	75,000
WATAUGA COUNTY NET BUDGET TOTAL		74,152,744	78,717,175	100,862,224	96,296,135

Watauga County
Capital Improvement Program
FY-2023

(Adopted)
6/2022

GENERAL FUND	Planning Year 2022-2023	Planning Year 2023-2024	Planning Year 2024-2025	Planning Year 2025-2026	Planning Year 2026-2027	Planning Year 2027-2028	TOTAL
GENERAL GOVERNMENT							
Voting Machines	\$0	\$66,665	\$66,665	\$66,670	\$0	\$0	\$200,000
PUBLIC BUILDINGS							
Facilities Maintenance/Renovations	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,000,000
Future County Facilities	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$7,200,000
Flood Mitigation	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$135,000
PUBLIC SAFETY							
LEC Future Expansion	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
Emergency Services and Communications	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$7,800,000
ECONOMIC/PHYSICAL DEVELOPMENT							
Commerce Park	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
Water and Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Work Force Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CULTURAL & RECREATIONAL							
Community Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Future Facilities/Park Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facility Renovations and Upgrades	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
EDUCATION							
CCC&TI Campus Expansion	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
WC Schools - Future Needs	\$8,700,000	\$8,700,000	\$8,700,000	\$8,700,000	\$8,700,000	\$8,700,000	\$52,200,000
TOTALS	\$11,972,500	\$12,039,165	\$12,039,165	\$12,039,170	\$11,972,500	\$11,972,500	\$72,035,000

Watauga County Pay and Classification Plan

Effective 7/1/2022

	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Container Site Attendant	1	32,418	40,523	48,627
Cook I	1	32,418	40,523	48,627
Custodian I	1	32,418	40,523	48,627
Kitchen Assistant	1	32,418	40,523	48,627
Utility Worker	1	32,418	40,523	48,627
Custodian II	2	34,039	42,549	51,059
Processing Assistant III	2	34,039	42,549	51,059
Senior Center Assistant	2	34,039	42,549	51,059
Cook II	3	35,741	44,676	53,612
Data Entry Specialist	3	35,741	44,676	53,612
In-Home Aide	3	35,741	44,676	53,612
Motor Vehicle Valuation Specialist	3	35,741	44,676	53,612
Office Clerk	3	35,741	44,676	53,612
Public Works Technician	3	35,741	44,676	53,612
Recycling Truck Operator	3	35,741	44,676	53,612
Tax Listing Clerk	3	35,741	44,676	53,612
Deputy Register of Deeds I	4	37,528	46,910	56,292
Income Maintenance Caseworker I	4	37,528	46,910	56,292
Office Assistant	4	37,528	46,910	56,292
Program Assistant - Elections	4	37,528	46,910	56,292
Program Assistant - Planning	4	37,528	46,910	56,292
Program Assistant - Recreation	4	37,528	46,910	56,292
Sanitation Truck Operator	4	37,528	46,910	56,292
Tax Mapper I	4	37,528	46,910	56,292
Veterans Services Assistant	4	37,528	46,910	56,292
Custodian Crew Chief	5	39,404	49,255	59,106
Deputy Tax Collector I	5	39,404	49,255	59,106
Equipment Operator I	5	39,404	49,255	59,106
License Tag Specialist	5	39,404	49,255	59,106
Maintenance Technician I	5	39,404	49,255	59,106
Administrative Assistant I	6	41,374	51,718	62,061
Administrative Assistant I / DCI/TAC Coordinator	6	41,374	51,718	62,061
Animal Control Officer	6	41,374	51,718	62,061
Deputy Register Of Deeds II	6	41,374	51,718	62,061
Equipment Operator II	6	41,374	51,718	62,061
Finance Accounting Tech I	6	41,374	51,718	62,061

Income Maintenance Caseworker II	6	41,374	51,718	62,061
Jailer I	6	41,374	51,718	62,061
Manufactured Housing Specialist	6	41,374	51,718	62,061
Telecommunicator I	6	41,374	51,718	62,061
Deputy Tax Collector II	7	43,443	54,304	65,165
Emergency Management Technician I	7	43,443	54,304	65,165
Finance Accounting Tech II	7	43,443	54,304	65,165
Jailer II	7	43,443	54,304	65,165
Maintenance Mechanic II	7	43,443	54,304	65,165
Maintenance Technician II	7	43,443	54,304	65,165
Recycling Coordinator	7	43,443	54,304	65,165
Social Worker I	7	43,443	54,304	65,165
Telecommunicator II	7	43,443	54,304	65,165
Administrative Assistant II	8	45,615	57,019	68,423
Administrative Assistant II - Sheriff	8	45,615	57,019	68,423
Assistant Aquatics Director	8	45,615	57,019	68,423
Asst. Fire Marshal/Emergency Mngmt. Coord.	8	45,615	57,019	68,423
Business Property Appraiser II	8	45,615	57,019	68,423
Chief Animal Control Officer	8	45,615	57,019	68,423
Chief Deputy Register of Deeds	8	45,615	57,019	68,423
Child Services Enforcement Agent II	8	45,615	57,019	68,423
Conservation Technician	8	45,615	57,019	68,423
Deputy Sheriff I	8	45,615	57,019	68,423
Emergency Management Technician II	8	45,615	57,019	68,423
GIS Technician II	8	45,615	57,019	68,423
Income Maintenance Supervisor I	8	45,615	57,019	68,423
Land Records Specialist	8	45,615	57,019	68,423
Recreation Specialist I	8	45,615	57,019	68,423
Telecommunications Assistant Supervisor	8	45,615	57,019	68,423
Tax Appraiser I	8	45,615	57,019	68,423
Chief Finance Accounting Tech /Payroll	9	47,896	59,870	71,844
Deputy Sheriff II	9	47,896	59,870	71,844
E911 Addressing Technician	9	47,896	59,870	71,844
Jail Supervisor	9	47,896	59,870	71,844
Senior Center Director I	9	47,896	59,870	71,844
Aquatics Director	10	50,291	62,864	75,437
Assistant Athletic Director	10	50,291	62,864	75,437
Child Services Enforcement Supervisor I	10	50,291	62,864	75,437
Detective	10	50,291	62,864	75,437
Domestic Violence Officer	10	50,291	62,864	75,437
Home Delivered Meals Coordinator	10	50,291	62,864	75,437

License Tag Director	10	50,291	62,864	75,437
Maintenance Tech Crew Chief	10	50,291	62,864	75,437
Recreation Specialist II	10	50,291	62,864	75,437
Senior Center Director II	10	50,291	62,864	75,437
Social Worker II	10	50,291	62,864	75,437
Tax Appraiser II	10	50,291	62,864	75,437
Telecommunications Supervisor	10	50,291	62,864	75,437
Veteran Service Officer	10	50,291	62,864	75,437
Assistant Chief Jailer	11	52,805	66,006	79,208
Clerk to the Board	11	52,805	66,006	79,208
Code Enforcement Officer I	11	52,805	66,006	79,208
Deputy Sheriff-Sergeant	11	52,805	66,006	79,208
Deputy Sheriff-Sergeant-Civil	11	52,805	66,006	79,208
Emergency Mgmt Coord/Fire Marshal	11	52,805	66,006	79,208
Human Resources Coordinator	11	52,805	66,006	79,208
Maintenance Mechanic Crew Chief	11	52,805	66,006	79,208
Planner I	11	52,805	66,006	79,208
Planner/Development Coordinator	11	52,805	66,006	79,208
POA CAP Case Manager	11	52,805	66,006	79,208
Sergeant Detective	11	53,598	66,997	80,396
Assistant Communications Director	12	55,446	69,308	83,169
Athletic Director	12	55,446	69,308	83,169
Board of Elections Director	12	55,446	69,308	83,169
Code Enforcement Officer II	12	55,446	69,308	83,169
Information Systems Technician	12	55,446	69,308	83,169
RN/Cap Case Manager	12	55,446	69,308	83,169
Social Worker III	12	55,446	69,308	83,169
Appraisal Director/Re-evaluation Coordinator	13	58,218	72,773	87,327
Code Enforcement Officer III	13	58,218	72,773	87,327
Deputy Sheriff-Lieutenant	13	58,218	72,773	87,327
In-Home Services Supervisor	13	58,218	72,773	87,327
Lieutenant-Civil	13	58,218	72,773	87,327
Parks and Recreation Manager	13	58,218	72,773	87,327
Planner II	13	58,218	72,773	87,327
Social Worker I/A/T	13	58,218	72,773	87,327
Tax Collections Director	13	58,218	72,773	87,327
Chief Code Enforcement Officer	14	61,129	76,411	91,694
Chief Detention Officer	14	61,129	76,411	91,694
PC/Network Specialist	14	61,129	76,411	91,694
Chief Detective Captain	15	64,185	80,231	96,278

Deputy Sheriff-Captain	15	64,185	80,231	96,278
Emergency Services Director	15	64,185	80,231	96,278
Human Resources Manager	15	64,185	80,231	96,278
Major - Chief Deputy	16	67,395	84,244	101,093
Parks and Recreation Director	16	67,395	84,244	101,093
Project on Aging Director	16	67,395	84,244	101,093
Register Of Deeds	16	67,395	84,244	101,093
Social Worker Supervisor III	16	67,395	84,244	101,093
	17	70,764	88,455	106,146
	18	74,303	92,879	111,455
	19	78,018	97,523	117,027
	20	81,919	102,399	122,879
Maintenance Director	21	86,015	107,519	129,023
Operations Services Director	21	86,015	107,519	129,023
	22	90,315	112,894	135,473
Planning & Inspections/EDC Director	23	94,831	118,539	142,247
Tax Administrator	23	94,831	118,539	142,247
County Sheriff	24	99,573	124,466	149,360
Finance Director	24	99,573	124,466	149,360
Information Technology Director	24	99,573	124,466	149,360
Social Services Director	25	104,551	130,689	156,827



**Watauga County Adopted Budget
Fiscal Year 2022-2023**

Adopted June 7, 2022