

FISCAL YEAR
2026 – 2027

Watauga County Adopted Budget



Board of Commissioners

Braxton Eggers, Chairman
Todd Castle, Vice-Chairman
Emily Greene
Tim Hodges
Ronnie Marsh

**STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
BUDGET ORDINANCE
FISCAL YEAR 2026/27**

BE IT ORDAINED by the Board of Commissioners of Watauga County, North Carolina, meeting in regular session this 2nd day of June, 2026, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

SECTION I

GENERAL FUND

A. Revenues Anticipated:

SOURCE

AMOUNT

Ad Valorem Taxes	\$ 47,200,694
Local Option Sales Taxes	\$ 21,069,276
Other Taxes	\$ 1,140,000
Intergovernmental Revenues	\$ 8,307,949
Permits and Fees	\$ 898,500
Recreation Programs	\$ 1,881,990
Sales and Services	\$ 1,601,000
Miscellaneous Revenues	\$ 1,617,397
Transfer From Capital Reserve Fund	\$ 110,000

Total Revenues - General Fund

\$ 87,431,028

B. Expenditures Authorized:

General Government

Governing Body	\$ 88,011
Administration	\$ 762,958
Finance	\$ 704,451
Tax Administration	\$ 1,589,632
Tax Revaluation	\$ 434,150
License Plate Agency	\$ 359,350
Legal Services	\$ 176,000
Court Facilities	\$ 2,000
Elections	\$ 634,591
Register of Deeds	\$ 784,387
General Administration	\$ 1,834,509
Information Technology	\$ 1,840,627
Maintenance	\$ 2,383,880
Public Buildings	\$ 2,244,516
Total	<u>\$ 13,839,062</u>

Public Safety

Sheriff	\$ 8,041,787
Detention Center	\$ 3,558,819
Emergency Services	\$ 2,263,119
Emergency Management	\$ 2,605,142
Planning and Inspections	\$ 964,832
Emergency Medical Services	\$ 7,530,448
Forest Service	\$ 143,932
Animal Care and Control	\$ 322,260
Total	<u>\$ 25,430,339</u>

Environmental Protection

Cooperative Extension Service	\$ 393,025
Soil and Water Conservation	\$ 202,118
Total	<u>\$ 595,143</u>

Transportation

Transportation	\$ 84,715
Total	<u>\$ 84,715</u>

Economic/Physical Development

Economic Development Commission	\$ 124,000
Special Appropriations	\$ 661,119
Total	<u>\$ 785,119</u>

Human Services

Public Health	\$ 1,134,000
Mental Health	\$ 171,794
Project on Aging	\$ 1,979,186
Veteran's Service	\$ 192,320
Total	<u>\$ 3,477,300</u>

**STATE OF NORTH CAROLINA
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Education	Watauga County Board of Education	\$ 18,494,397
	Caldwell Community College & Technical Institute	\$ 1,298,818
	Total	\$ 19,793,215
Cultural and Recreational	Library	\$ 877,960
	Recreation	\$ 2,428,643
	Total	\$ 3,306,603
Transfers to Other Funds	Transfer to Public Assistance Fund	\$ 3,486,548
	Transfer to Capital Projects Fund	\$ 8,233,300
	Transfer to Debt Service Fund	\$ 8,399,685
	Total	\$ 20,119,533
Total Expenditures - General Fund		\$ 87,431,028

SECTION II

PUBLIC ASSISTANCE FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Federal and State Allocations	\$ 4,142,517
	Miscellaneous Revenue	\$ 35,500
	Transfer from General Fund	\$ 3,486,548
	Fund Balance Appropriation	\$ -
	Total Revenues - Public Assistance Fund	\$ 7,664,565
<i>B. Expenditures Authorized:</i>	Administration	\$ 5,393,294
	Child Support Enforcement	\$ 239,818
	Programs	\$ 2,031,453
	Total Expenditures - Public Assistance Fund	\$ 7,664,565

SECTION III

CAPITAL PROJECTS FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Transfer from General Fund	\$ 8,233,300
	Fund Balance Appropriation	\$ 110,000
	Total Revenues - Capital Projects Fund	\$ 8,343,300
<i>B. Expenditures Authorized:</i>	Watauga County Schools CIPs	\$ 5,260,800
	County CIP	\$ 2,972,500
	Transfer to General Fund	\$ 110,000
	Total Expenditures - Capital Projects Fund	\$ 8,343,300

SECTION IV

FEDERAL EQUITABLE SHARING FUND (SHERIFF'S OFFICE)

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Federal Equitable Sharing Funds	\$ 60,789
	Total Revenues - Federal Equitable Sharing Fund	\$ 60,789
<i>B. Expenditures Authorized:</i>	Operations	\$ 60,789
	Total Expenditures - Federal Equitable Sharing Fund	\$ 60,789

STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
BUDGET ORDINANCE
FISCAL YEAR 2026/27

SECTION V

STATE SUBSTANCE ABUSE TAX FUND (SHERIFF'S OFFICE)

A. Revenues Anticipated:

SOURCE

AMOUNT

Controlled Substance Tax

\$ 22,050

Total Revenues - State Substance Abuse Tax Fund

\$ 22,050

B. Expenditures Authorized:

Operations

\$ 22,050

Total Expenditures - State Substance Abuse Tax Fund

\$ 22,050

SECTION VI

EMERGENCY TELEPHONE SURCHARGE FUND

A. Revenues Anticipated:

SOURCE

AMOUNT

Emergency Telephone Surcharge

\$ 231,019

Appropriated Fund Balance

\$ 137,669

Total Revenues - Emergency Telephone Surcharge Fund

\$ 368,688

B. Expenditures Authorized:

Implemental Functions

\$ 500

Software

\$ 74,505

Employee Training

\$ 15,634

Telephone

\$ 44,846

Hardware

\$ 133,290

Furniture

\$ 99,913

Total Expenditures - Emergency Telephone Surcharge Fund

\$ 368,688

SECTION VII

RURAL FIRE SERVICE DISTRICT FUND

A. Revenues Anticipated:

SOURCE

AMOUNT

Beech Mtn. Rural Fire Service District

\$ 2,821

Boone Rural Fire Service District

\$ 1,420,977

Cove Creek Rural Fire Service District

\$ 370

Foscoe Rural Fire Service District

\$ 112,316

Shawneehaw Rural Fire Service District

\$ 8,516

Total Revenues - Rural Fire Service Districts Fund

\$ 1,545,000

B. Expenditures Authorized:

Beech Mtn. Rural Fire Service District

\$ 2,821

Boone Rural Fire Service District

\$ 1,420,977

Cove Creek Rural Fire Service District

\$ 370

Foscoe Rural Fire Service District

\$ 112,316

Shawneehaw Rural Fire Service District

\$ 8,516

Total Expenditures - Rural Fire Service Districts Fund

\$ 1,545,000

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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COUNTY OF WATAUGA
BUDGET ORDINANCE
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SECTION VIII

FIRE TAX DISTRICTS FUND

A. Revenues Anticipated:

SOURCE

AMOUNT

Beaver Dam Fire Department	\$ 155,200
Blowing Rock Fire District	\$ 753,490
Cove Creek Fire District	\$ 388,434
Creston Fire Department	\$ 7,565
Deep Gap Fire District	\$ 295,920
Fall Creek Fire Department	\$ 14,216
Foscoe Fire District	\$ 734,391
Meat Camp Fire Department	\$ 357,153
Shawneehaw Fire District	\$ 176,816
Stewart Simmons Fire District	\$ 463,746
Todd Fire District	\$ 85,442
Zionville Fire District	\$ 174,839

Total Revenues - Fire Districts Fund

\$ 3,607,212

B. Expenditures Authorized:

Beaver Dam Fire Department	\$ 155,200
Blowing Rock Fire District	\$ 753,490
Cove Creek Fire District	\$ 388,434
Creston Fire Department	\$ 7,565
Deep Gap Fire District	\$ 295,920
Fall Creek Fire Department	\$ 14,216
Foscoe Fire District	\$ 734,391
Meat Camp Fire Department	\$ 357,153
Shawneehaw Fire District	\$ 176,816
Stewart Simmons Fire District	\$ 463,746
Todd Fire District	\$ 85,442
Zionville Fire District	\$ 174,839

Total Expenditures - Fire Districts Fund

\$ 3,607,212

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:

SOURCE

AMOUNT

Occupancy Tax	\$ 4,000,000
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Total Revenues - Occupancy Tax Fund

\$ 4,000,000

B. Expenditures Authorized:

Tax Collection Fees	\$ 50,000
Watauga District U TDA	\$ 3,950,000

Total Expenditures - Occupancy Tax Fund

\$ 4,000,000

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	\$ 8,399,685
	Total Revenues - Debt Service Fund	<u>\$ 8,399,685</u>
<i>B. Expenditures Authorized:</i>	Debt Service-Education	\$ 6,681,535
	Debt Service-Other	\$ 1,718,150
	Total Expenditures - Debt Service Fund	<u>\$ 8,399,685</u>

SECTION XI

SOLID WASTE ENTERPRISE FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Intergovernmental Revenues	\$ 159,000
	Charges for Services	\$ 7,967,578
	Miscellaneous Revenues	\$ 59,013
	Total Revenues - Solid Waste Enterprise Fund	<u>\$ 8,185,591</u>
<i>B. Expenditures Authorized:</i>	Sanitation Department	\$ 8,004,771
	Recycling	\$ 180,820
	Total Expenditures - Solid Waste Enterprise Fund	<u>\$ 8,185,591</u>

SECTION XII

REPRESENTATIVE PAYEE FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Trust	\$ 184,064
	Total Revenues - Representative Fund	<u>\$ 184,064</u>
<i>B. Expenditures Authorized:</i>	Payee	\$ 184,064
	Total Expenditures - Representative Fund	<u>\$ 184,064</u>

SECTION XIII

FINES AND FORFEITURES FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Penalties, fines and forfeitures	\$ 240,000
	Total Revenues - Fines and Forfeitures	<u>\$ 240,000</u>
<i>B. Expenditures Authorized:</i>	Board of Education Fines and Forfeitures	\$ 240,000
	Total Expenditures - Fines and Forfeitures	<u>\$ 240,000</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 2026/27**

SECTION XV

COUNTY TAX RATE ESTABLISHED

An ad valorem tax rate of \$0.318 per \$100 at full valuation is hereby established as the official tax rate for Watauga County for the fiscal year 2026/27. The rate is based on a total base valuation of \$15,021,433,349.

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 2026/27. 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>
Beech Mountain Rural	\$5,660,112	\$ 0.05
Blowing Rock Rural	\$1,520,734,802	\$ 0.05
Boone Rural	\$2,377,777,203	\$ 0.06
Cove Creek	\$778,376,602	\$ 0.05
Cove Creek Special	\$673,300	\$ 0.05
Deep Gap	\$605,544,950	\$ 0.05
Foscoe	\$1,482,839,525	\$ 0.05
Foscoe Special	\$222,961,490	\$ 0.05
Meat Camp	\$724,625,105	\$ 0.05
Northwest Watauga	\$339,551,700	\$ 0.05
Shawneehaw	\$355,492,955	\$ 0.05
Shawneehaw Special	\$17,834,969	\$ 0.05
Stewart Simmons	\$546,112,926	\$ 0.085
Todd	\$122,350,179	\$ 0.07
Zionville	\$353,444,254	\$ 0.05

SECTION XVII

SOLID WASTE FEES ESTABLISHED

Commercial Solid Waste	\$62.00 per ton
Construction and Demolition Waste	\$62.00 per ton
Land-Clearing Inert Debris	\$62.00 per ton
RO Cont. Disposal Fee	\$62.00 per ton
Mixed Recycling	\$62.00 per ton
Coarse-Ground Mulch	\$0 per ton
Passenger Vehicle Minimum	\$10
Solid Waste Fee (per residence County-wide)	\$115.00 per year

SECTION XVIII

SOLID WASTE COLLECTION AND DELIVERY FEES ESTABLISHED

Boone - Per Lift (Zone - 607)	Industrial	\$ 196.88
	Commercial	\$ 36.38
	Recycling	\$ 36.38
Container rent - per month	Industrial	\$ 101.15
	Commercial	\$ 18.98
	Recycling	\$ 18.98
Extended 607 - Per Lift (Zone - Linear Mile)	Industrial	\$ 187.50
	Commercial	\$ 43.95
	Recycling	\$ 43.95

**STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
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FISCAL YEAR 2026/27**

SECTION XIX

PLANNING, INSPECTIONS FEES ESTABLISHED

Building Permit - single family heated	\$.30 per square foot heated space up to 1,000 sq ft; \$.40 per square foot heated space over 1,000 sq ft for single family \$.55 per square foot for commercial \$.20 per square foot unheated space
Modular Home	\$.30 per square foot heated space up to 1,000 sq ft; \$.40 per square foot heated space over 1,000 sq ft for single family
Mobile Home	\$150 single wide / \$250 double wide
Penalty for building without permit	Double building permit fees. May be subject to additional trip fees as necessary
Alteration Permit	\$100.00
Sign Permit	\$75.00 on premise / \$500.00 for billboard
Trip Fee	\$100.00/\$150.00/\$200.00
Remodel Permit	\$100 per trade
Grading Permit	\$200.00 per acre or part thereof; Individual home site less than 1 acre exempt
Zoning/Watershed Permit	\$50.00
Zoning/Watershed Site Plan	\$200.00
Exempt Plat	\$25.00
ABC/Daycare License Inspection	\$100.00
Zoning Compliance Letter	\$25.00
Change of Contractor	\$25.00
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 \$500.00 appeals, conditional use permits, variances \$600.00 amendments
Subdivision Plat/Manufactured Home Park Fees	\$100.00 per lot or building as applicable
Wireless Communication Tower Site	\$1,500.00
Wireless Co-location Permit	\$500.00
Wind Energy Systems	\$200.00 small / \$1,500.00 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
Bowling Pin and Alley: Resurfacing and Refinishing	\$25.00
Insecticide fogging or fumigation	\$25.00

Explosive Materials/Blasting Permits:

Annually (1 Year)	\$500.00
48 Hours	\$50.00

Fire Prevention Code Violation Civil Penalty:

Habitual violations (3 or more) for same issue	\$500.00
Imminent life safety violation (i.e. blocked exits)	\$100.00

Plans Review and Fire Prevention Systems (New or Renovation).**

Underground Storage Tanks	\$50.00
Hydrant Installations - private contractors only	\$30.00
Sprinkler Systems	\$0.10 per sq foot
Standpipes	\$75.00
Alarm Systems	\$75.00
Fixed Fire Suppression Systems	\$75.00
Fire Marshal Fire Reports	\$5.00

Special Event Assembly:

Less than 500 attendees	\$50.00
500 attendees or greater	\$100.00
Special Event Staff Member On-Site per hour	\$75.00
Special Event EMS Unit Standby per hour	\$200.00

Fire Prevention Inspections:

Fire Prevention Inspection Report	\$50.00
Reinspection (per visit)	\$30.00
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
ABC Occupancy Permit Inspection	\$50.00
Afterhours Inspections*	\$50.00

Emergency Medical Services:

Treatment provided, no transport	\$150.00
911/Convalescent Transports	See Below***
Watauga County Non-Resident Transport Surcharge	\$125.00

*In addition to other applicable fees, business hours defined by County Personnel Ordinance

**Includes Plan Review and 2 site inspections, additional reinspections at standard fee

***Set as percentage of approved Federal CMS rates including base rate and mileage

**STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
BUDGET ORDINANCE
FISCAL YEAR 2026/27**

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

Underground Storage Tanks:

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 2026/27 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:

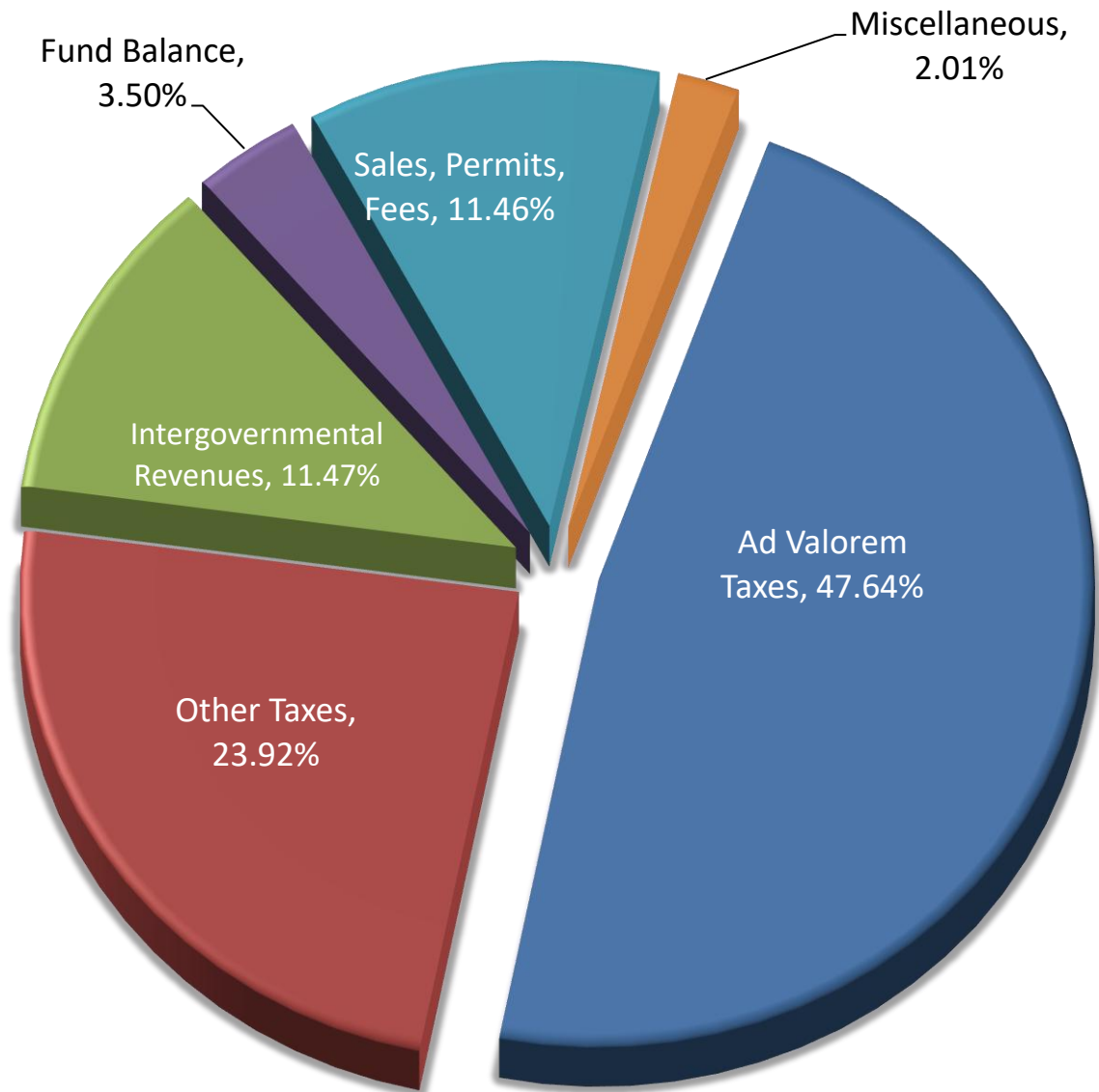

Madison Mathis, Deputy Clerk to the Board


Braxton Eggers, Chairman



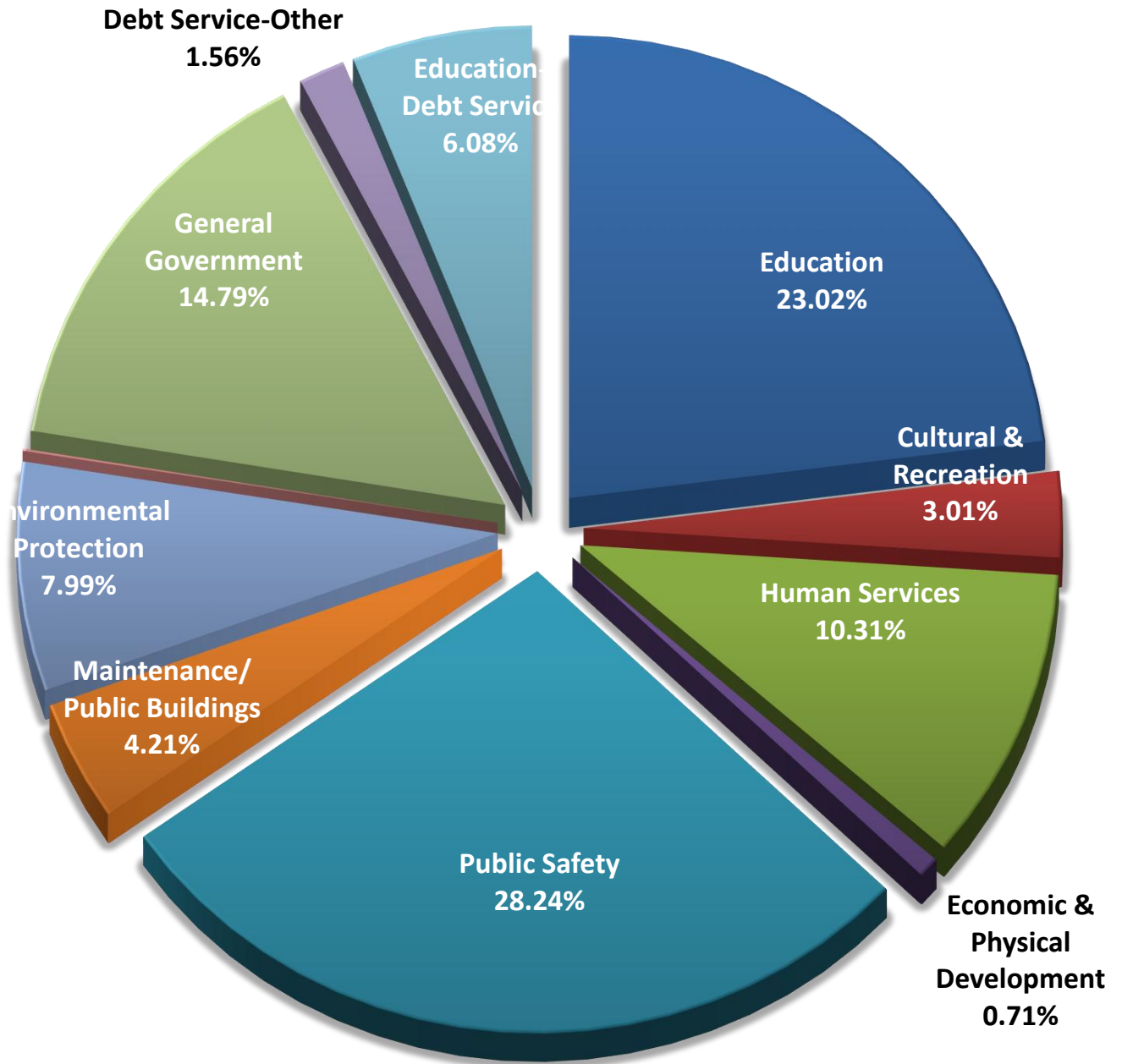
WATAUGA COUNTY REVENUES

FISCAL YEAR 2026 - 2027



WATAUGA COUNTY EXPENDITURES

FISCAL YEAR 2026-2027



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GL ACCOUNT #		BOARD	BOARD		MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 24-25	FY 25-26	FY 26-27		
GENERAL FUND						
REVENUES						
TAXES AD VALOREM						
103100-318000	INTEREST ON DELINQUENT TAXES	(100,000)	(100,000)	(90,000)	(90,000)	(90,000)
103100-318800	TAXES AD VALOREM-PRIOR YEARS	(250,000)	(250,000)	(300,000)	(300,000)	(300,000)
103101-312010	TAXES AD VALOREM-CURRENT YEAR	(45,018,982)	(45,666,817)	(46,810,694)	(46,810,694)	(46,810,694)
TOTAL TAXES AD VALOREM		(45,368,982)	(46,016,817)	(47,200,694)	(47,200,694)	(47,200,694)
OTHER TAXES						
103200-323100	LOCAL OPTION SALES TAX-39	(10,400,480)	(10,400,480)	(10,425,868)	(10,425,868)	(10,425,868)
103200-323200	LOCAL OPTION SALES TAX-40	(4,914,517)	(4,914,517)	(4,746,999)	(4,746,999)	(4,746,999)
103200-323300	LOCAL OPTION SALES TAX-42	(5,875,303)	(5,875,303)	(5,896,409)	(5,896,409)	(5,896,409)
103200-324000	EXCISE STAMPS	(700,000)	(875,000)	(900,000)	(900,000)	(900,000)
103200-326100	FRANCHISE TAX	(200,000)	(180,000)	(160,000)	(160,000)	(160,000)
103200-326600	ABC BOTTLE TAX	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
103200-341401	GROSS RECEIPTS TAX-VEHICLES	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
103200-341406	GROSS RECEIPTS TAX-EQUIPMENT	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
TOTAL OTHER TAXES		(22,170,300)	(22,325,300)	(22,209,276)	(22,209,276)	(22,209,276)
INTERGOVERNMENTAL REVENUES						
103300-332000	HOME & COMMUNITY BLOCK GRANT	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
103300-332001	MEDICAID REIMBURSEMENTS	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
103300-332002	USDA	(22,000)	(22,000)	(20,000)	(20,000)	(20,000)
103300-333000	NC DOJ JCPC GRANT	(139,176)	(139,176)	(139,176)	(139,176)	(139,176)
103300-343300	NC EMERGENCY MANAGEMENT GRANT	(38,904)	(20,625)	-	-	-
103300-343314	HAZMAT GRANT (TIER II)	(2,500)	-	-	-	-
103300-349601	NC DEPT AG CONSERVATION TECH	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)
103300-349909	NC LOTTERY FUNDS/ADM	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
103300-351000	COOPERATIVE EXTENSION GRANT	(8,333)	-	-	-	-
103300-358200	VETERANS SERVICE GRANT	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
103300-359110	PUBLIC SCHOOLS NAT FOREST SERVICE	(575)	(575)	(575)	(575)	(575)
103311-389915	SALES TAX AGREEMENTS WITH TOWNS	(2,382,264)	(2,300,000)	(2,300,000)	(2,300,000)	(2,341,500)
103311-312006	OCCUPANCY TAX COLLECTION FEE	(44,000)	(42,000)	(50,000)	(50,000)	(50,000)
103311-320000	PAYMENT IN LIEU OF TAXES	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
103311-323500	HOLD HARMLESS-MEDICAID RELIEF	(2,282,265)	(2,350,000)	(2,350,000)	(2,350,000)	(2,350,000)
103311-332300	COURT FACILITIES FEES	(67,000)	(64,000)	(64,000)	(64,000)	(64,000)
103300-343153	ASU PURCHASE OF OLD HIGH SCHOOL	(800,000)	(800,000)	(1,600,000)	(1,600,000)	(1,600,000)
103311-341351	TOWN OF BEECH MOUNTAIN MEDICS FEE	(441,696)	(454,063)	(464,961)	(464,961)	(464,961)
103311-341352	TOWN OF BOONE CONSOLIDATED DISPATCH	(452,896)	(465,577)	(436,737)	(436,737)	(436,737)
103311-341401	TOWN OF BOONE TAX COLLECTION FEE	(115,000)	(115,000)	(115,000)	(115,000)	(115,000)
TOTAL INTERGOVERNMENTAL REVENUES		(7,522,609)	(7,499,016)	(8,266,449)	(8,266,449)	(8,307,949)

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED FY 26-27	BOARD APPROVED
GL ACCOUNT #						
PERMITS & FEES						
103341-341000	FIRE INSPECTION FEES	(22,000)	(26,000)	(30,000)	(30,000)	(30,000)
103341-341801	REGISTER OF DEED FEES	(240,000)	(240,000)	(245,000)	(245,000)	(245,000)
103341-341802	REGISTER OF DEEDS-10% FEES	(24,000)	(24,000)	(23,000)	(23,000)	(23,000)
103341-343100	GUN PERMITS-SHERIFF	(350)	-	-	-	-
103341-343101	CONCEALED WEAPONS-SHERIFF	(33,000)	(23,000)	(33,000)	(33,000)	(33,000)
103341-343102	CONCEALED WEAPONS-FINGERPRINTS	(1,900)	(1,900)	(2,000)	(2,000)	(2,000)
103341-343103	SERVING CIVIL SUMMONS	(33,000)	(36,000)	(34,000)	(34,000)	(34,000)
103341-343105	DV GUN STORAGE FEES	(1,000)	(500)	(500)	(500)	(500)
103341-343200	DETENTION CENTER & OFFICER FEES	(7,500)	(7,000)	(6,000)	(6,000)	(6,000)
103341-343500	PLANNING & INSPECTION FEES	(400,000)	(400,000)	(525,000)	(525,000)	(525,000)
TOTAL PERMITS & FEES		(762,750)	(758,400)	(898,500)	(898,500)	(898,500)
RECREATION REVENUES						
103612-361220	AQUATICS	(23,000)	(34,000)	(29,550)	(29,550)	(29,550)
103612-361221	PRIVATE SWIM LESSONS	(42,000)	(12,000)	(20,000)	(20,000)	(20,000)
103612-361250	ATHLETICS	(194,829)	(238,751)	(219,420)	(219,420)	(219,420)
103612-361260	SPECIAL POPULATION PROGRAMS	(194,955)	(157,355)	(154,950)	(154,950)	(154,950)
103612-361266	FOOD TRUCK	-	-	(1,500)	(1,500)	(1,500)
103612-361280	FUN IN THE SUN CAMP FEES	(46,500)	(45,750)	(74,000)	(74,000)	(74,000)
103612-385502	SENIOR GAMES	(12,550)	(12,550)	(13,150)	(13,150)	(13,150)
103612-386002	FACILITY RENTALS	(51,000)	(46,000)	(50,000)	(50,000)	(50,000)
103612-386005	PERSONAL TRAINER	(60,000)	(63,500)	(70,000)	(70,000)	(70,000)
103612-389001	DONATIONS	(2,000)	(1,000)	(2,000)	(2,000)	(2,000)
103612-370000	RECREATION CENTER MEMBERSHIPS	(1,100,000)	(1,100,000)	(1,247,420)	(1,247,420)	(1,247,420)
TOTAL RECREATION REVENUES		(1,726,834)	(1,710,906)	(1,881,990)	(1,881,990)	(1,881,990)
SALES & SERVICES						
103835-332003	IN-HOME SERVICES	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
103835-341300	TDA SERVICES FEES	(24,000)	(24,000)	(25,200)	(25,200)	(25,200)
103835-341420	NC DMV FEES	(112,000)	(112,000)	(112,000)	(112,000)	(112,000)
103835-341421	TAG OFFICE NOTARY FEES	(35,000)	(40,000)	(35,000)	(35,000)	(35,000)
103835-341422	PASSPORT & PHOTO FEES	-	(5,000)	(6,000)	(6,000)	(6,000)
103835-341700	ELECTIONS REVENUES	-	(40,000)	(100)	(100)	(100)
103835-343201	REIMBURSEMENTS FOR INMATES	(20,000)	(5,600)	(10,000)	(10,000)	(10,000)
103835-382000	SALE OF CAPITAL ASSETS	(10,000)	-	-	-	-
103835-385506	CONTRACTED CLASS FEES	(200)	(200)	(200)	(200)	(200)
103835-386000	RENTS	(380,000)	(380,000)	(380,000)	(380,000)	(380,000)
103835-343700	EMS AMBULANCE REVENUE	-	-	(1,000,000)	(1,000,000)	(1,000,000)
103835-343701	SPECIAL EVENTS	-	-	(21,000)	(21,000)	(21,000)
TOTAL SALES & SERVICES		(592,700)	(618,300)	(1,601,000)	(1,601,000)	(1,601,000)
MISCELLANEOUS REVENUES						
103831-349100	INTEREST ON INVESTMENTS	(150,000)	(500,000)	(764,609)	(764,609)	(806,109)
103839-384003	DONATIONS-POA	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
103839-389000	MISCELLANEOUS	(92,781)	(95,000)	(95,000)	(95,000)	(95,000)
103839-389003	INMATE SALES COMMISSIONS	(18,000)	(31,000)	(33,000)	(33,000)	(33,000)
103839-389004	SRO REIMBURSEMENT	(279,015)	(349,099)	(345,000)	(345,000)	(345,000)
103839-389911	911 IMPLEMENTATION/ADDRESSING FEE	(500)	-	-	-	-
103839-389966	INDIRECT COST REIMBURSEMENT	(199,394)	(232,751)	(275,730)	(275,730)	(275,730)
103839-389990	WATAUGA HUMANE SOCIETY LOAN	(42,558)	(42,558)	(42,558)	(42,558)	(42,558)
TOTAL MISCELLANEOUS REVENUES		(802,248)	(1,270,408)	(1,575,897)	(1,575,897)	(1,617,397)

		BOARD APPROVED	BOARD APPROVED	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #		FY 24-25	FY 25-26	FY 26-27		
TRANSFER FROM OTHER FUNDS/OTHER FINANCING SOURCES						
103980-398121	TRANSFER FROM CAPITAL PROJECTS	(3,119,939)	(7,627,311)	(110,000)	(110,000)	(110,000)
TOTAL TRANSFER FROM OTHER FUNDS		(3,119,939)	(7,627,311)	(110,000)	(110,000)	(110,000)
FUND BALANCE APPROPRIATED						
103991-399100	FUND BALANCE APPROPRIATION	-	-	(39,517,168)	(3,604,222)	(3,604,222)
TOTAL FUND BALANCE APPROPRIATED		-	-	(39,517,168)	(3,604,222)	(3,604,222)
TOTAL GENERAL FUND REVENUES		(82,066,362)	(87,826,458)	(123,260,974)	(87,348,028)	(87,431,028)

		BOARD APPROVED	BOARD APPROVED	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #		FY 24-25	FY 25-26	FY 26-27		
EXPENDITURES						
GOVERNING BODY						
104110-412100	SALARIES-REGULAR	42,172	56,908	59,753	59,753	59,753
104110-413000	TRAVEL ALLOWANCE	13,266	13,266	13,266	13,266	13,266
104110-418100	SOCIAL SECURITY EXPENSE	3,374	5,614	5,842	5,842	5,842
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	2,000	2,000	2,000
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	3,000	3,000	3,500	3,500	3,500
TOTAL GOVERNING BODY		67,352	84,328	88,011	88,011	88,011
ADMINISTRATION						
104120-412100	SALARIES-REGULAR	473,300	496,965	516,850	516,850	516,850
104120-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
104120-413000	VEHICLE ALLOWANCE	8,400	8,400	8,400	8,400	8,400
104120-418100	SOCIAL SECURITY EXPENSE	38,613	40,506	42,097	42,097	42,097
104120-418200	LOCAL GOV'T RETIREMENT EXPENSE	64,747	73,063	79,826	79,826	79,826
104120-418300	HEALTH INSURANCE EXPENSE	54,000	56,000	67,200	67,200	67,200
104120-418600	WORKER'S COMPENSATION	1,100	1,100	1,100	1,100	1,100
104120-418900	OTHER FRINGE-401K	23,665	25,316	26,310	26,310	26,310
104120-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440	1,440
104120-426000	OFFICE SUPPLIES	5,000	5,000	5,000	5,000	5,000
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	1,000	1,000	1,000	1,000	1,000
104120-437000	ADVERTISING	2,700	2,500	2,500	2,500	2,500
104120-439500	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000	2,000
104120-445300	INSURANCE-FIDELITY BOND	175	175	175	175	175
104120-449900	MISCELLANEOUS	-	-	4,000	4,000	4,000
104120-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,100	2,100	2,100
TOTAL ADMINISTRATION		681,100	718,425	762,958	762,958	762,958

GL ACCOUNT #		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED FY 26-27	BOARD APPROVED
FINANCE DEPT						
104130-412100	SALARIES-REGULAR	380,645	397,040	423,277	423,277	423,277
104130-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
104130-418100	SOCIAL SECURITY EXPENSE	30,528	31,763	33,939	33,939	33,939
104130-418200	LOCAL GOV'T RETIREMENT EXPENSE	52,072	57,293	64,211	64,211	64,211
104130-418300	HEALTH INSURANCE EXPENSE	67,500	70,000	84,000	84,000	84,000
104130-418600	WORKER'S COMPENSATION	900	900	900	900	900
104130-418900	OTHER FRINGE-401K	19,032	19,852	21,164	21,164	21,164
104130-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800	1,800
104130-426000	OFFICE SUPPLIES	4,500	4,500	5,000	5,000	5,000
104130-431100	TRAVEL-MILEAGE	500	1,000	1,000	1,000	1,000
104130-431200	TRAVEL-SUBSISTENCE	1,600	2,000	2,000	2,000	2,000
104130-432500	POSTAGE	3,000	3,000	3,500	3,500	3,500
104130-434100	PRINTING	500	500	500	500	500
104130-437000	ADVERTISING	1,000	1,000	1,000	1,000	1,000
104130-439500	EMPLOYEE TRAINING	2,200	5,000	4,000	4,000	4,000
104130-445300	INSURANCE-FIDELITY BOND	3,500	3,500	3,600	3,600	3,600
104130-449100	DUES & SUBSCRIPTIONS	1,000	1,000	1,000	1,000	1,000
104130-449900	MISCELLANEOUS EXPENSE	500	500	600	600	600
104130-469500	PROFESSIONAL SERVICES-AUDIT	59,200	60,600	52,000	52,000	52,000
TOTAL FINANCE DEPT		630,937	662,208	704,451	704,451	704,451
TAX ADMINISTRATION						
104140-412100	SALARIES-REGULAR	604,456	582,243	666,113	666,113	666,113
104140-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
104140-418100	SOCIAL SECURITY EXPENSE	48,472	46,579	53,404	53,404	53,404
104140-418200	LOCAL GOV'T RETIREMENT EXPENSE	82,690	84,018	101,049	101,049	101,049
104140-418300	HEALTH INSURANCE EXPENSE	135,000	126,000	168,000	168,000	168,000
104140-418600	WORKER'S COMPENSATION	6,500	6,500	6,500	6,500	6,500
104140-418900	OTHER FRINGE-401K	30,223	29,112	33,306	33,306	33,306
104140-418901	OTHER FRINGE-457	3,600	3,240	3,600	3,600	3,600
104140-425100	MOTOR FUELS & LUBRICANTS	500	500	500	500	500
104140-425200	TIRES	800	-	-	-	-
104140-426000	OFFICE SUPPLIES	5,000	6,640	5,000	5,000	5,000
104140-431100	TRAVEL-MILEAGE	840	840	850	850	850
104140-431200	TRAVEL-SUBSISTENCE	540	4,000	3,650	3,650	3,650
104140-432500	POSTAGE	38,280	42,340	46,000	46,000	46,000
104140-434100	PRINTING	13,500	13,500	15,000	15,000	15,000
104140-434200	MOTOR VEHICLE BILLING EXPENSES	103,000	103,000	103,000	103,000	103,000
104140-435300	MAINTENANCE & REPAIR-VEHICLES	250	500	500	500	500
104140-437000	ADVERTISING	16,000	6,000	6,500	6,500	6,500
104140-439500	EMPLOYEE TRAINING	850	3,000	3,850	3,850	3,850
104140-445300	INSURANCE-FIDELITY BOND	175	175	175	175	175
104140-449100	DUES & SUBSCRIPTIONS	305	305	500	500	500
104140-451000	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
104140-467000	BOARD MEMBER FEES	1,000	1,000	1,000	1,000	1,000
104140-469101	PROFESSIONAL SERVICES - LEGAL	7,500	7,500	7,500	7,500	7,500
104140-469500	CONTRACTED SERVICES	213,900	338,100	338,100	336,195	336,195
104140-469507	CONTRACTED BUSINESS AUDITS	2,600	26,000	26,000	26,000	26,000
TOTAL TAX ADMINISTRATION		1,317,421	1,432,532	1,591,537	1,589,632	1,589,632

GL ACCOUNT #		BOARD	BOARD	MANAGER		BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 24-25	FY 25-26	FY 26-27		
TAX REVALUATION						
104141-429000	OTHER SUPPLIES	1,000	1,000	1,500	1,000	1,000
104141-469500	CONTRACTED SERVICES	381,150	381,150	381,150	381,150	381,150
104140-432500	POSTAGE	-	-	40,000	40,000	40,000
104140-434100	PRINTING	-	-	12,000	12,000	12,000
TOTAL TAX REVALUATION		382,150	382,150	434,650	434,150	434,150
LICENSE PLATE AGENCY						
104142-412100	SALARIES-REGULAR	202,609	212,739	224,253	221,680	221,680
104142-418100	SOCIAL SECURITY EXPENSE	16,209	17,019	17,940	17,734	17,734
104142-418200	RETIREMENT CONTRIBUTIONS	27,717	30,698	34,019	33,629	33,629
104142-418300	HOSPITAL INSURANCE EXPENSE	54,000	56,000	67,200	67,200	67,200
104142-418600	WORKER'S COMPENSATION	525	525	525	525	525
104142-418900	OTHER FRINGE-401K	10,130	10,637	11,213	11,084	11,084
104142-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440	1,440
104142-426000	OFFICE SUPPLIES	814	1,000	1,200	1,200	1,200
104142-431100	TRAVEL-MILEAGE	-	100	100	100	100
104142-431200	TRAVEL-SUBSISTENCE	-	1,000	1,000	1,000	1,000
104142-432500	POSTAGE	1,500	1,500	2,000	2,000	2,000
104140-439500	EMPLOYEE TRAINING	-	500	500	500	500
104142-437000	ADVERTISING	250	250	250	250	250
104142-469500	CONTRACTED SERVICES-SHREDDING	912	984	1,008	1,008	1,008
TOTAL LICENSE PLATE AGENCY		316,106	334,392	362,648	359,350	359,350
LEGAL SERVICES						
104150-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000	1,000
104150-469101	PROFESSIONAL SERVICES - LEGAL	115,000	175,000	175,000	175,000	175,000
TOTAL LEGAL SERVICES		116,000	176,000	176,000	176,000	176,000
COURT FACILITIES						
104160-449900	MISCELLANEOUS EXPENSE	2,000	2,000	9,000	2,000	2,000
TOTAL COURT FACILITIES		2,000	2,000	9,000	2,000	2,000

		BOARD	BOARD	MANAGER		BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
GL ACCOUNT #		FY 24-25	FY 25-26	FY 26-27		
BOARD OF ELECTIONS						
104170-412100	SALARIES-REGULAR	218,448	236,015	278,097	249,176	249,176
104170-412600	SALARIES-PART-TIME	7,000	7,000	21,856	10,500	10,500
104170-412601	SALARIES-ONE STOP	73,758	75,944	77,688	73,086	73,086
104170-418100	SOCIAL SECURITY EXPENSE	23,936	25,517	30,211	26,621	26,621
104170-418200	LOCAL GOV'T RETIREMENT EXPENSE	29,884	34,057	42,187	37,800	37,800
104170-418300	HEALTH INSURANCE EXPENSE	67,500	70,000	67,200	67,200	67,200
104170-418600	WORKER'S COMPENSATION	1,000	1,000	1,000	1,000	1,000
104170-418900	OTHER FRINGE-401K	10,922	11,801	13,905	12,459	12,459
104170-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800	1,800
104170-426000	OFFICE SUPPLIES	8,000	8,000	9,450	8,000	8,000
104170-431100	TRAVEL-MILEAGE	960	960	1,225	960	960
104170-431200	TRAVEL-SUBSISTENCE	5,000	4,554	4,687	4,687	4,687
104170-432100	TELEPHONE SERVICE	125	97	97	97	97
104170-432500	POSTAGE	8,500	8,000	8,000	8,000	8,000
104170-434100	PRINTING	16,500	22,140	13,695	13,695	13,695
104170-435200	MAINTENANCE & REPAIR-EQUIPMENT	34,116	40,647	43,747	43,747	43,747
104170-437000	ADVERTISING	4,900	9,800	4,900	4,900	4,900
104170-439500	EMPLOYEE TRAINING	2,915	2,700	4,300	4,300	4,300
104170-441200	RENT-BUILDING	1,228	1,228	1,478	1,478	1,478
104170-449100	DUES & SUBSCRIPTIONS	-	235	321	321	321
104170-449900	MISCELLANEOUS EXPENSE	1,800	5,400	5,000	5,000	5,000
104170-467000	BOARD MEMBER FEES	15,000	15,000	15,000	15,000	15,000
104170-467001	ELECTION OFFICIALS	44,813	45,000	47,492	44,764	44,764
TOTAL BOARD OF ELECTIONS		578,105	626,895	693,336	634,591	634,591
REGISTER OF DEEDS						
104180-412100	SALARIES-REGULAR	417,656	435,071	443,415	443,415	443,415
104180-418100	SOCIAL SECURITY EXPENSE	33,413	34,806	35,473	35,473	35,473
104180-418200	LOCAL GOV'T RETIREMENT EXPENSE	57,135	62,781	67,266	67,266	67,266
104180-418300	HEALTH INSURANCE EXPENSE	94,500	98,000	117,600	117,600	117,600
104180-418600	WORKER'S COMPENSATION	1,587	1,653	1,685	1,685	1,685
104180-418900	OTHER FRINGE-401K	20,883	21,754	22,171	22,171	22,171
104180-418901	OTHER FRINGE-457	2,520	2,520	2,520	2,520	2,520
104180-426000	OFFICE SUPPLIES	17,800	16,000	14,500	14,500	14,500
104180-431100	TRAVEL-MILEAGE	1,500	1,100	1,100	1,100	1,100
104180-431200	TRAVEL-SUBSISTENCE	1,900	1,600	1,500	1,500	1,500
104180-432500	POSTAGE	2,200	2,000	1,800	1,800	1,800
104180-434100	PRINTING	1,800	1,800	1,400	1,400	1,400
104180-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	250	250	250	250
104180-437000	ADVERTISING	500	-	-	-	-
104180-439500	EMPLOYEE TRAINING	1,500	1,500	1,100	1,100	1,100
104180-444000	SERVICE & MAINTENANCE CONTRACT	42,692	42,692	47,244	47,244	47,244
104180-445300	INSURANCE-FIDELITY BOND	175	175	175	175	175
104180-449100	DUES & SUBSCRIPTIONS	550	400	400	400	400
104180-449900	MISCELLANEOUS EXPENSE	400	400	400	400	400
104180-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	6,061	290	20,388	20,388	20,388
104180-469500	CONTRACTED SERVICES	19,420	26,515	4,000	4,000	4,000
TOTAL REGISTER OF DEEDS		724,442	751,307	784,387	784,387	784,387

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #				FY 26-27		
GENERAL ADMINISTRATION						
104199-418300	RETIREE HEALTH INSURANCE EXPENSE	543,300	376,318	400,000	400,000	400,000
104199-418500	UNEMPLOYMENT CONTRIBUTIONS	20,000	20,000	20,000	20,000	20,000
104199-426000	OFFICE SUPPLIES	4,000	6,000	6,000	6,000	6,000
104199-429004	CREDIT CARD ACCEPTANCE FEES	50,000	50,000	50,000	50,000	50,000
104199-435200	MAINTENANCE & REPAIR-EQUIPMENT	10,000	10,000	10,000	10,000	10,000
104199-445100	GENERAL LIABILITY & PROPERTY INS	359,000	400,000	550,000	550,000	550,000
104199-449100	DUES & SUBSCRIPTIONS	81,000	81,000	81,000	81,000	81,000
104199-449900	MISCELLANEOUS EXPENSE	36,000	36,000	36,000	36,000	36,000
104199-449901	WELLNESS PROGRAM	8,000	8,000	8,000	8,000	8,000
104199-449903	EMPLOYMENT VERIFICATION EXPENSES	5,000	5,000	5,000	5,000	5,000
104199-469103	PROFESSIONAL SERVICES-ARCHITECT	45,000	40,000	40,000	40,000	40,000
104199-469199	PROFESSIONAL SERVICES-OTHER	45,000	40,000	40,000	40,000	40,000
104199-469301	NEW RIVER SERVICE AUTHORITY	5,000	5,000	5,000	5,000	5,000
104199-469500	CONTRACT SERVICES	-	-	-	-	82,509
104199-469506	PARKING MANAGEMENT SERVICES	51,000	51,000	51,000	51,000	51,000
104199-499100	CONTINGENCY	360,000	450,000	450,000	450,000	450,000
TOTAL GENERAL ADMINISTRATION		1,622,300	1,578,318	1,752,000	1,752,000	1,834,509
INFORMATION TECHNOLOGY						
104210-412100	SALARIES-REGULAR	419,930	441,379	541,695	463,785	463,785
104210-412101	ON CALL SALARIES	11,360	11,360	11,360	11,360	11,360
104210-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
104210-418100	SOCIAL SECURITY EXPENSE	34,504	36,219	43,336	37,103	37,103
104210-418200	LOCAL GOV'T RETIREMENT EXPENSE	59,001	63,691	82,175	70,356	70,356
104210-418300	HEALTH INSURANCE EXPENSE	67,500	70,000	100,800	84,000	84,000
104210-418600	WORKER'S COMPENSATION	1,470	1,470	1,896	1,623	1,623
104210-418900	OTHER FRINGE-401K	21,565	22,069	27,085	23,189	23,189
104210-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800	1,800
104210-429000	OTHER SUPPLIES	28,700	24,650	18,628	18,628	18,628
104210-432100	TELEPHONE SERVICE	128	200	150	150	150
104210-432500	POSTAGE	50	50	75	75	75
104210-435200	MAINTENANCE & REPAIR-EQUIPMENT	5,000	5,000	5,000	5,000	5,000
104210-439501	EMPLOYEE TRAINING	1,900	-	5,000	5,000	5,000
104210-442201	PC SOFTWARE/LICENSES	11,322	19,010	34,542	34,542	34,542
104210-437000	ADVERTISING	-	-	500	500	500
104210-444000	SERVICE & MAINTENANCE CONTRACT	388,194	509,960	647,576	647,576	647,576
104210-452000	CAPITAL OUTLAY-EQUIPMENT	135,069	41,277	225,601	190,670	190,670
104210-469505	CONT SERVICES-INTERNET/FIBER	166,932	171,491	244,310	244,310	244,310
TOTAL INFORMATION TECHNOLOGIES		1,355,385	1,420,586	1,992,489	1,840,627	1,840,627

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #				FY 26-27		
MAINTENANCE						
104260-412100	SALARIES-REGULAR	1,231,544	1,293,403	1,454,464	1,404,229	1,404,229
104260-412101	SALARIES-ON-CALL	11,360	11,360	11,360	11,360	11,360
104260-412600	SALARIES-PART-TIME	16,495	16,648	16,648	16,648	16,648
104260-412801	CELLPHONE ALLOWANCE	6,240	6,720	6,720	7,200	7,200
104260-413000	TRAVEL ALLOWANCE	3,000	3,000	3,000	3,000	3,000
104260-418100	SOCIAL SECURITY EXPENSE	100,992	105,953	118,838	114,819	114,819
104260-418200	LOCAL GOV'T RETIREMENT EXPENSE	170,029	188,710	222,821	215,200	215,200
104260-418300	HEALTH INSURANCE EXPENSE	318,000	330,000	420,000	403,200	403,200
104260-418600	WORKER'S COMPENSATION	35,000	35,000	35,000	35,000	35,000
104260-418900	OTHER FRINGE-401K	62,145	65,388	73,441	70,929	70,929
104260-418901	OTHER FRINGE-457	8,280	8,640	9,360	9,000	9,000
104260-421200	UNIFORMS	7,890	7,890	9,705	9,705	9,705
104260-425100	MOTOR FUELS & LUBRICANTS	17,000	16,000	16,000	16,000	16,000
104260-425200	TIRES	800	4,500	2,640	2,640	2,640
104260-426000	OFFICE SUPPLIES	1,100	2,600	1,100	1,100	1,100
104260-429000	OTHER SUPPLIES	3,000	3,000	6,450	2,000	2,000
104260-431100	TRAVEL-MILEAGE	350	350	350	350	350
104260-431200	TRAVEL-SUBSISTENCE	100	100	100	100	100
104260-432100	TELEPHONE SERVICE	1,100	1,100	2,500	2,500	2,500
104260-432500	POSTAGE	100	100	100	100	100
104260-435200	MAINTENANCE & REPAIR-EQUIPMENT	6,500	6,500	10,400	6,500	6,500
104260-435300	MAINTENANCE & REPAIR-VEHICLES	6,000	10,000	11,500	11,500	11,500
104260-437000	ADVERTISING	1,200	1,200	1,200	1,200	1,200
104260-439500	EMPLOYEE TRAINING	4,100	3,500	4,100	3,500	3,500
104260-443900	RENT-EQUIPMENT	2,000	2,000	5,000	2,000	2,000
104260-449900	MISCELLANEOUS PROJECTS	3,000	3,700	34,100	34,100	34,100
104260-454000	CAPITAL OUTLAY-VEHICLES	-	69,418	-	-	-
104260-455000	CAPITAL OUTLAY-EQUIPMENT	13,703	91,479	4,500	-	-
TOTAL MAINTENANCE		2,031,028	2,288,259	2,481,397	2,383,880	2,383,880

GL ACCOUNT #	BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED FY 26-27	BOARD APPROVED
PUBLIC BUILDINGS SUMMARY					
PUBLIC BUILDING-COURTHOUSE	206,640	239,500	339,962	176,807	176,807
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING	47,715	32,000	42,645	40,750	40,750
PUBLIC BUILDING-ADMINISTRATION BUILDING	41,140	31,390	68,770	41,270	41,270
PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES	123,575	2,975	21,630	18,430	18,430
PUBLIC BUILDING-HANNAH	1,640	200	200	200	200
PUBLIC BUILDING-HEALTH DEPARTMENT	207,982	114,255	163,379	136,879	136,879
PUBLIC BUILDING-WINKLER'S CREEK FACILITY	22,325	24,125	30,990	30,990	30,990
PUBLIC BUILDING-LIBRARY	60,308	56,675	67,631	63,631	63,631
PUBLIC BUILDING-RECORD STORAGE	9,489	9,916	12,592	12,592	12,592
PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	35,067	63,054	41,314	30,314	30,314
PUBLIC BUILDING-PARKING LOTS	2,300	7,811	8,965	8,465	8,465
PUBLIC BUILDING-WEST ANNEX/AG BUILDING	106,309	93,495	165,126	151,501	151,501
PUBLIC BUILDING-HUMAN SERVICES CENTER	97,596	106,778	118,805	117,305	117,305
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	24,855	26,850	39,550	39,050	39,050
PUBLIC BUILDING-LAW ENFORCEMENT CENTER	233,547	230,568	306,872	282,372	282,372
PUBLIC BUILDING-RECREATION FIELDS/PARKS	111,279	104,862	175,322	123,636	123,636
PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	24,278	21,791	23,473	22,173	22,173
PUBLIC BUILDING-BROOKSHIRE PARK	29,106	28,757	48,065	48,065	48,065
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	27,277	33,529	37,922	37,922	37,922
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	35,380	63,132	67,018	40,318	40,318
PUBLIC BUILDING-ROCKY KNOB PARK	26,277	26,382	28,745	28,745	28,745
PUBLIC BUILDING-RECREATION CENTER	518,879	454,908	910,736	600,286	600,286
PUBLIC BUILDING-STERLING CREEK PARK	4,685	3,285	3,550	3,550	3,550
PUBLIC BUILDING-GUY FORD RIVER ACCESS	800	800	800	800	800
PUBLIC BUILDING-VALLE CRUCIS RIVER ACCESS	2,350	2,350	2,525	2,525	2,525
PUBLIC BUILDING-NEW 911 BUILDING	-	195,058	162,325	131,330	131,330
PUBLIC BUILDING-MEDIC BASE 1	-	-	34,945	18,945	18,945
PUBLIC BUILDING-MEDIC BASE 2	-	-	136,865	35,665	35,665
SUMMARY OF PUBLIC BUILDINGS	2,000,799	1,974,446	3,060,722	2,244,516	2,244,516

		BOARD	BOARD	MANAGER		BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
GL ACCOUNT #		FY 24-25	FY 25-26	FY 26-27		
PUBLIC BUILDING-COURTHOUSE						
104261-421100	JANITORIAL SUPPLIES	5,800	5,800	5,800	5,800	5,800
104261-432100	TELEPHONE SERVICE	73,000	96,500	17,000	17,000	17,000
104261-433100	UTILITIES-ELECTRICITY	76,000	65,000	91,000	91,000	91,000
104261-433300	UTILITIES-NATURAL GAS	12,000	8,300	10,700	10,700	10,700
104261-433400	UTILITIES-WATER	3,500	6,500	8,300	8,300	8,300
104261-435100	MAINTENANCE & REPAIR-BUILDING	3,500	27,700	104,000	4,000	4,000
104261-435101	MAINTENANCE & REPAIR-GROUNDS	1,500	4,500	62,000	2,000	2,000
104261-435200	MAINTENANCE & REPAIR-EQUIPMENT	18,280	8,000	11,155	8,000	8,000
104261-444000	SERVICE & MAINTENANCE CONTRACT	7,900	12,200	24,280	24,280	24,280
104261-455000	OTHER EQUIPMENT	-	-	-	-	-
104261-469500	CONTRACTED SERVICES	5,160	5,000	5,727	5,727	5,727
TOTAL PUBLIC BUILDING-COURTHOUSE		206,640	239,500	339,962	176,807	176,807
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING						
104262-421100	JANITORIAL SUPPLIES	1,500	1,500	1,500	1,500	1,500
104262-432100	TELEPHONE SERVICE	200	200	200	200	200
104262-433100	UTILITIES-ELECTRICITY	22,800	20,000	28,000	28,000	28,000
104262-433400	UTILITIES-WATER	1,500	1,600	1,500	1,500	1,500
104262-435100	MAINTENANCE & REPAIR-BUILDING	1,000	1,000	1,500	1,000	1,000
104262-435101	MAINTENANCE & REPAIR-GROUNDS	1,500	1,250	2,000	1,250	1,250
104262-435200	MAINTENANCE & REPAIR-EQUIPMENT	14,315	1,500	2,145	1,500	1,500
104262-444000	SERVICE & MAINTENANCE CONTRACT	3,300	3,350	3,800	3,800	3,800
104262-455000	OTHER EQUIPMENT	-	-	-	-	-
104262-469500	CONTRACTED SERVICES	1,600	1,600	2,000	2,000	2,000
TOTAL PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING		47,715	32,000	42,645	40,750	40,750
PUBLIC BUILDING-ADMINISTRATION BUILDING						
104263-421100	JANITORIAL SUPPLIES	1,200	1,200	1,200	1,200	1,200
104263-433100	ELECTRICITY	20,100	17,000	23,800	23,800	23,800
104263-433300	NATURAL GAS	600	1,050	2,600	2,600	2,600
104263-433400	WATER	1,200	1,300	1,400	1,400	1,400
104263-435100	MAINTENANCE & REPAIR - BUILDING	1,100	1,100	26,100	1,100	1,100
104263-435101	MAINTENANCE & REPAIR - GROUNDS	1,750	2,200	1,750	1,750	1,750
104263-435200	MAINTENANCE & REPAIR - EQUIPMENT	9,740	2,490	4,870	2,370	2,370
104263-444000	SERVICE & MAINTENANCE CONTRACTS	3,450	3,550	3,650	3,650	3,650
104263-455000	OTHER EQUIPMENT	-	-	-	-	-
104263-469500	CONTRACTED SERVICES	2,000	1,500	3,400	3,400	3,400
TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING		41,140	31,390	68,770	41,270	41,270
PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES						
104264-421100	JANITORIAL SUPPLIES	-	-	1,500	1,500	1,500
104264-433100	UTILITIES-ELECTRICITY	-	-	6,580	6,580	6,580
104264-433300	UTILITIES-PROPANE	-	-	2,400	2,400	2,400
104264-435100	MAINTENANCE & REPAIR-BUILDING	120,500	500	1,300	500	500
104264-435101	MAINTENANCE & REPAIR-GROUNDS	100	100	1,000	100	100
104264-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,070	2,070	4,900	3,400	3,400
104264-444000	SERVICE & MAINTENANCE CONTRACT	905	305	950	950	950
104264-469500	CONTRACTED SERVICES			3,000	3,000	3,000
TOTAL PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES		123,575	2,975	21,630	18,430	18,430

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #				FY 26-27		
PUBLIC BUILDING-HANNAH						
104265-432100	TELEPHONE SERVICE	200	200	200	200	200
104265-435101	MAINTENANCE & REPAIR-GROUNDS	500	-	-	-	-
104265-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	-	-	-	-
104265-444000	SERVICE & MAINTENANCE CONTRACT	440	-	-	-	-
TOTAL PUBLIC BUILDING-HANNAH		1,640	200	200	200	200
PUBLIC BUILDING-HEALTH DEPARTMENT						
104267-421100	JANITORIAL SUPPLIES	3,500	4,000	4,000	4,000	4,000
104267-432100	TELEPHONE	800	800	4,500	4,500	4,500
104267-433100	UTILITIES-ELECTRICITY	61,000	53,000	74,200	74,200	74,200
104267-433300	UTILITIES-PROPANE	20,000	15,700	14,400	14,400	14,400
104267-433400	UTILITIES-WATER	2,000	2,500	2,400	2,400	2,400
104267-435100	MAINTENANCE & REPAIR-BUILDING	20,000	1,750	25,000	13,500	13,500
104267-435101	MAINTENANCE & REPAIR-GROUNDS	4,750	19,064	19,750	4,750	4,750
104267-435200	MAINTENANCE & REPAIR-EQUIPMENT	82,565	3,860	3,860	3,860	3,860
104267-444000	SERVICE & MAINTENANCE CONTRACT	8,230	8,581	9,450	9,450	9,450
104267-455000	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
104267-469500	CONTRACTED SERVICES	5,137	5,000	5,819	5,819	5,819
TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT		207,982	114,255	163,379	136,879	136,879
PUBLIC BUILDING-WINKLER'S CREEK FACILITY						
104268-421100	JANITORIAL SUPPLIES	1,200	1,200	1,200	1,200	1,200
104268-432100	TELEPHONE	700	700	4,400	4,400	4,400
104268-433100	UTILITIES-ELECTRICITY	8,500	8,000	11,200	11,200	11,200
104268-433300	UTILITIES-PROPANE GAS	2,000	1,600	2,300	2,300	2,300
104268-433400	UTILITIES-WATER	1,500	1,600	1,400	1,400	1,400
104268-435100	MAINTENANCE & REPAIR-BUILDING	1,300	1,300	1,300	1,300	1,300
104268-435102	MAINTENANCE & REPAIR-GROUNDS	1,000	2,500	1,000	1,000	1,000
104268-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,045	2,045	2,710	2,710	2,710
104268-444000	SERVICE & MAINTENANCE CONTRACT	480	480	480	480	480
104268-445102	INSURANCE-FLOOD	3,600	4,200	4,000	4,000	4,000
104268-455000	OTHER EQUIPMENT	-	-	-	-	-
104268-469500	CONTRACTED SERVICES	-	500	1,000	1,000	1,000
TOTAL PUBLIC BUILDING-WINKLER'S CREEK FACILITY		22,325	24,125	30,990	30,990	30,990
PUBLIC BUILDING-LIBRARY						
104269-421100	JANITORIAL SUPPLIES	3,400	2,300	2,300	2,300	2,300
104269-433100	UTILITIES-ELECTRICITY	26,300	23,000	32,200	32,200	32,200
104269-433300	UTILITIES-PROPANE GAS	4,000	3,500	4,900	4,900	4,900
104269-433400	UTILITIES-WATER	1,300	1,400	1,500	1,500	1,500
104269-435100	MAINTENANCE & REPAIR-BUILDING	1,500	2,000	2,500	2,000	2,000
104269-435101	MAINTENANCE & REPAIR-GROUNDS	4,250	8,170	5,000	2,500	2,500
104269-435200	MAINTENANCE & REPAIR-EQUIPMENT	7,805	4,305	5,305	4,305	4,305
104269-444000	SERVICE & MAINTENANCE CONTRACT	4,910	5,500	5,490	5,490	5,490
104269-469500	CONTRACTED SERVICES	6,843	6,500	8,436	8,436	8,436
TOTAL PUBLIC BUILDING-LIBRARY		60,308	56,675	67,631	63,631	63,631

		BOARD APPROVED	BOARD APPROVED	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #		FY 24-25	FY 25-26	FY 26-27		
PUBLIC BUILDING-RECORD STORAGE						
104271-432100	TELEPHONE	900	900	900	900	900
104271-433100	UTILITIES-ELECTRICITY	5,600	6,000	8,400	8,400	8,400
104271-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500	500
104271-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	500	500	500
104271-435200	MAINTENANCE & REPAIR-EQUIPMENT	800	800	800	800	800
104271-444000	SERVICE & MAINTENANCE CONTRACT	260	260	440	440	440
104271-469500	CONTRACTED SERVICES	929	956	1,052	1,052	1,052
TOTAL PUBLIC BUILDING-RECORD STORAGE		9,489	9,916	12,592	12,592	12,592
PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER						
104272-421100	JANITORIAL SUPPLIES	1,000	1,000	1,200	1,200	1,200
104272-433100	UTILITIES-ELECTRICITY	10,700	9,500	13,300	13,300	13,300
104272-435100	MAINTENANCE & REPAIR-BUILDING	1,700	37,700	2,750	1,750	1,750
104272-435101	MAINTENANCE & REPAIR-GROUNDS	2,550	5,600	5,750	1,250	1,250
104272-435200	MAINTENANCE & REPAIR-EQUIPMENT	9,885	1,200	7,315	1,815	1,815
104272-444000	SERVICE & MAINTENANCE CONTRACT	2,864	3,054	3,054	3,054	3,054
104272-469500	CONTRACTED SERVICES	6,368	5,000	7,945	7,945	7,945
TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.		35,067	63,054	41,314	30,314	30,314
PUBLIC BUILDING-PARKING LOTS						
104273-421100	JANITORIAL SUPPLIES	300	300	300	300	300
104273-433100	UTILITIES-ELECTRICITY	-	2,500	3,500	3,500	3,500
104273-435100	MAINTENANCE & REPAIR-BUILDING	-	-	500	500	500
104273-435101	MAINTENANCE & REPAIR-GROUNDS	2,000	2,536	2,000	1,500	1,500
104273-435200	MAINTENANCE & REPAIR-EQUIPMENT	-	2,025	2,225	2,225	2,225
104273-444000	SERVICE & MAINTENANCE CONTRACT	-	450	440	440	440
TOTAL PUBLIC BUILDING-PARKING LOTS		2,300	7,811	8,965	8,465	8,465
PUBLIC BUILDING-WEST ANNEX/AG BUILDING						
104274-421100	JANITORIAL SUPPLIES	1,200	1,200	1,300	1,300	1,300
104274-433100	UTILITIES-ELECTRICITY	17,400	16,000	22,400	22,400	22,400
104274-433300	UTILITIES-PROPANE GAS	1,800	1,500	6,350	6,350	6,350
104274-433400	UTILITIES-WATER	1,400	1,600	1,700	1,700	1,700
104274-435100	MAINTENANCE & REPAIR-BUILDING	54,930	61,000	6,625	1,000	1,000
104274-435101	MAINTENANCE & REPAIR-GROUNDS	19,000	7,500	102,500	102,500	102,500
104274-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,245	1,245	19,795	11,795	11,795
104274-444000	SERVICE & MAINTENANCE CONTRACT	450	450	440	440	440
104274-445102	INSURANCE FLOOD	5,700	-	-	-	-
104274-469500	CONTRACTED SERVICES	3,184	3,000	4,016	4,016	4,016
TOTAL PUBLIC BUILDING-WEST ANNEX/AG BUILDING		106,309	93,495	165,126	151,501	151,501

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #				FY 26-27		
PUBLIC BUILDING-HUMAN SERVICES CENTER						
104275-421100	JANITORIAL SUPPLIES	4,000	4,500	4,500	4,500	4,500
104275-433100	UTILITIES-ELECTRICITY	62,000	54,000	75,600	75,600	75,600
104275-433400	UTILITIES-WATER	6,000	5,500	6,000	6,000	6,000
104275-435100	MAINTENANCE & REPAIR-BUILDING	4,000	3,000	3,000	3,000	3,000
104275-435101	MAINTENANCE & REPAIR-GROUNDS	3,000	21,558	3,500	3,500	3,500
104275-435200	MAINTENANCE & REPAIR-EQUIPMENT	7,500	4,250	7,270	5,770	5,770
104275-444000	SERVICE & MAINTENANCE CONTRACT	8,415	10,970	11,950	11,950	11,950
104275-455000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	-	-	-	-	-
104275-469500	CONTRACTED SERVICES	2,681	3,000	6,985	6,985	6,985
TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER		97,596	106,778	118,805	117,305	117,305
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER						
104276-421100	JANITORIAL SUPPLIES	400	200	200	200	200
104276-433100	UTILITIES-ELECTRICITY	21,000	23,000	32,200	32,200	32,200
104276-435100	MAINTENANCE & REPAIR-BUILDING	700	700	3,700	3,700	3,700
104276-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,755	1,750	2,250	1,750	1,750
104276-469500	CONTRACTED SERVICES	1,000	1,200	1,200	1,200	1,200
TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER		24,855	26,850	39,550	39,050	39,050
PUBLIC BUILDING-LAW ENFORCEMENT CENTER						
104277-421100	JANITORIAL SUPPLIES	2,100	2,100	2,100	2,100	2,100
104277-432100	TELEPHONE-DATA SERVICE	1,900	1,900	2,000	2,000	2,000
104277-433100	UTILITIES-ELECTRICITY	109,200	97,000	135,800	135,800	135,800
104277-433200	UTILITIES-FUEL OIL	1,000	1,000	-	-	-
104277-433300	UTILITIES-PROPANE GAS	16,000	21,500	20,500	20,500	20,500
104277-433400	UTILITIES-WATER	41,000	44,000	62,000	62,000	62,000
104277-435100	MAINTENANCE & REPAIR-BUILDING	5,500	5,000	25,500	5,000	5,000
104277-435101	MAINTENANCE & REPAIR-GROUNDS	6,900	11,833	4,500	4,500	4,500
104277-435200	MAINTENANCE & REPAIR-EQUIPMENT	21,590	18,765	20,715	16,715	16,715
104277-444000	SERVICE & MAINTENANCE CONTRACTS	4,720	4,970	5,830	5,830	5,830
104277-469500	CONTRACTED SERVICES	23,637	22,500	27,927	27,927	27,927
TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER		233,547	230,568	306,872	282,372	282,372
PUBLIC BUILDING-RECREATION FIELDS/PARKS						
104283-421100	JANITORIAL SUPPLIES	1,000	1,000	1,200	1,200	1,200
104283-433101	UTILITIES-ELECTRICITY-INDUSTRIAL FIELDS	4,500	4,000	5,600	5,600	5,600
104283-433103	UTILITIES-ELECTRICITY-COMPLEX	9,400	8,500	11,900	11,900	11,900
104283-433401	UTILITIES-WATER-INDUSTRIAL FIELDS	1,000	1,100	1,000	1,000	1,000
104283-433404	UTILITIES-WATER-COMPLEX	900	1,000	1,600	1,600	1,600
104283-435101	MAINTENANCE & REPAIR-INDUSTRIAL FIELDS	17,000	10,000	10,170	10,000	10,000
104283-435102	MAINTENANCE & REPAIR-PARKS	9,000	8,000	6,700	6,200	6,200
104283-435103	MAINTENANCE & REPAIR-COMPLEX FIELDS	7,000	7,000	7,170	7,000	7,000
104283-435104	MAINTENANCE & REPAIR-WATAUGA GORGE	1,550	3,650	52,396	1,550	1,550
104283-469500	CONTRACTED SERVICES	59,929	60,612	77,586	77,586	77,586
TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS		111,279	104,862	175,322	123,636	123,636

		BOARD APPROVED	BOARD APPROVED	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #		FY 24-25	FY 25-26	FY 26-27		
PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM						
104284-421100	JANITORIAL SUPPLIES	500	700	700	700	700
104284-433101	UTILITIES-ELECTRICITY	6,000	3,600	5,040	5,040	5,040
104284-433300	UTILITIES-PROPANE GAS	4,000	4,700	4,500	4,500	4,500
104284-435101	MAINTENANCE & REPAIR-BUILDING	3,900	3,950	2,835	2,335	2,335
104284-435102	MAINTENANCE & REPAIR-GROUNDS	1,700	700	1,000	700	700
104284-435199	HURRICANE HELENE REPAIRS	-	-	-	-	-
104284-435201	MAINTENANCE & REPAIR-EQUIPMENT	825	575	1,075	575	575
104284-469500	CONTRACTED SERVICES	7,353	7,566	8,323	8,323	8,323
TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM		24,278	21,791	23,473	22,173	22,173
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS						
104286-421100	JANITORIAL SUPPLIES	300	300	300	300	300
104286-433100	UTILITIES-ELECTRICITY	10,000	10,000	14,000	14,000	14,000
104286-435101	MAINTENANCE & REPAIR-GROUNDS	8,300	8,300	8,300	8,300	8,300
104286-457002	CAPITAL OUTLAY - LEASEHOLD IMPROVEMENTS	-	-	-	-	-
104286-469500	CONTRACTED SERVICES	8,677	14,929	15,322	15,322	15,322
TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS		27,277	33,529	37,922	37,922	37,922
PUBLIC BUILDING-BROOKSHIRE PARK						
104285-421100	JANITORIAL SUPPLIES	1,000	1,200	1,200	1,200	1,200
104285-433100	UTILITIES - ELECTRICITY	5,000	5,000	7,000	7,000	7,000
104285-433400	UTILITIES - WATER	1,800	1,400	1,400	1,400	1,400
104285-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500	500
104285-435101	MAINTENANCE & REPAIR-GROUNDS	3,800	3,000	18,800	18,800	18,800
104285-435200	MAINTENANCE & REPAIR-EQUIPMENT	620	620	620	620	620
104285-445102	INSURANCE - FLOOD	2,100	2,400	2,700	2,700	2,700
104285-469500	CONTRACTED SERVICES	14,286	14,637	15,845	15,845	15,845
TOTAL PUBLIC BUILDING-BROOKSHIRE PARK		29,106	28,757	48,065	48,065	48,065
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX						
104287-421100	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,000	1,000
104287-433100	UTILITIES-ELECTRICITY	5,000	5,000	7,000	7,000	7,000
104287-433400	UTILITIES-WATER	1,300	1,600	1,500	1,500	1,500
104287-435100	MAINTENANCE & REPAIR-BUILDING	800	800	800	800	800
104287-435101	MAINTENANCE & REPAIR-GROUNDS	6,200	32,700	29,700	3,000	3,000
104287-435200	MAINTENANCE & REPAIR-EQUIPMENT	920	920	920	920	920
104287-469500	CONTRACTED SERVICES	20,160	21,112	26,098	26,098	26,098
TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX		35,380	63,132	67,018	40,318	40,318

		BOARD APPROVED	BOARD APPROVED	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #		FY 24-25	FY 25-26	FY 26-27		
PUBLIC BUILDING-ROCKY KNOB PARK						
104288-421100	JANITORIAL SUPPLIES	600	600	600	600	600
104288-433100	UTILITIES - ELECTRICITY	1,000	1,000	1,400	1,400	1,400
104288-433400	UTILITIES - WATER	1,100	1,000	1,200	1,200	1,200
104288-435100	MAINTENANCE & REPAIR-BUILDINGS	500	500	500	500	500
104288-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	500	500	500
104288-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,020	1,045	1,045	1,045	1,045
104288-469500	CONTRACTED SERVICES	21,557	21,737	23,500	23,500	23,500
TOTAL PUBLIC BUILDING-ROCKY KNOB PARK		26,277	26,382	28,745	28,745	28,745
PUBLIC BUILDING-RECREATION CENTER						
104289-421100	JANITORIAL SUPPLIES	30,200	30,370	32,000	32,000	32,000
104289-433100	UTILITIES-ELECTRICITY	263,000	228,000	319,200	319,200	319,200
104289-433300	UTILITIES-OIL	1,000	1,000	-	-	-
104289-433300	UTILITIES-PROPANE GAS	90,000	65,000	80,000	80,000	80,000
104289-433400	UTILITIES-WATER	25,000	28,000	43,000	43,000	43,000
104289-435100	MAINTENANCE & REPAIR-BUILDING	13,300	11,000	11,000	11,000	11,000
104289-435101	MAINTENANCE & REPAIR-GROUNDS	7,250	7,250	7,700	7,250	7,250
104289-435200	MAINTENANCE & REPAIR-EQUIPMENT	16,672	12,500	325,005	15,005	15,005
104289-444000	SERVICE & MAINTENANCE CONTRACTS	40,051	42,288	50,319	50,319	50,319
104289-455000	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	-	-	-
104289-469500	CONTRACTED SERVICES	32,406	29,500	42,512	42,512	42,512
TOTAL PUBLIC BUILDING-RECREATION CENTER		518,879	454,908	910,736	600,286	600,286
PUBLIC BUILDING-STERLING CREEK PARK						
104290-421100	JANITORIAL SUPPLIES	200	200	200	200	200
104290-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	500	500	500
104290-469500	CONTRACTED SERVICES	3,985	2,585	2,850	2,850	2,850
TOTAL PUBLIC BUILDING-STERLING CREEK PARK		4,685	3,285	3,550	3,550	3,550
PUBLIC BUILDING-GUY FORD ROAD RIVER ACCESS						
104291-421100	JANITORIAL SUPPLIES	300	300	300	300	300
104291-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	500	500	500
TOTAL PUBLIC BUILDING-GUY FORD ROAD RIVER ACCESS		800	800	800	800	800
PUBLIC BUILDING-VALLE CRUCIS RIVER ACCESS						
104293-421100	JANITORIAL SUPPLIES	100	100	100	100	100
104293-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	500	500	500
104293-469500	CONTRACTED SERVICES	1,750	1,750	1,925	1,925	1,925
TOTAL PUBLIC BUILDING-VALLE CRUCIS RIVER ACCES		2,350	2,350	2,525	2,525	2,525

		BOARD APPROVED	BOARD APPROVED	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #		FY 24-25	FY 25-26	FY 26-27		
PUBLIC BUILDING-NEW 911 BUILDING						
104294-421100	JANITORIAL SUPPLIES	-	-	4,000	4,000	4,000
104294-432100	TELEPHONE SERVICE	-	1,900	2,000	2,000	2,000
104294-433100	UTILITIES-ELECTRICITY	-	25,000	53,760	53,760	53,760
104294-433300	UTILITIES-OIL	-	5,000	3,000	3,000	3,000
104294-433300	UTILITIES-PROPANE GAS	-	9,000	4,000	4,000	4,000
104294-433400	UTILITIES-WATER	-	7,000	5,500	5,500	5,500
104294-435100	MAINTENANCE & REPAIR-BUILDING	-	18,500	7,500	4,500	4,500
104294-435101	MAINTENANCE & REPAIR-GROUNDS	-	3,000	3,000	3,000	3,000
104294-435200	MAINTENANCE & REPAIR-EQUIPMENT	-	7,500	2,940	2,940	2,940
104294-444000	SERVICE & MAINTENANCE CONTRACTS	-	6,450	22,830	22,830	22,830
104294-451000	CAPITAL OUTLAY - EQUIPMENT	-	15,000	22,995	-	-
104294-456000	CAPITAL OUTLAY - OTHER EQUIPMENT	-	12,080	5,000	-	-
104294-469500	CONTRACTED SERVICES	-	84,628	25,800	25,800	25,800
TOTAL PUBLIC BUILDING-NEW 911 BUILDING		-	195,058	162,325	131,330	131,330
PUBLIC BUILDING-MEDIC BASE 1						
104295-421100	JANITORIAL SUPPLIES	-	-	1,800	1,800	1,800
104295-433100	UTILITIES-ELECTRICITY	-	-	6,720	6,720	6,720
104295-433400	UTILITIES-WATER	-	-	1,300	1,300	1,300
104295-435100	MAINTENANCE & REPAIR-BUILDING	-	-	4,700	4,700	4,700
104295-435101	MAINTENANCE & REPAIR-GROUNDS	-	-	2,000	1,000	1,000
104295-435200	MAINTENANCE & REPAIR-EQUIPMENT	-	-	17,975	2,975	2,975
104295-444000	SERVICE & MAINTENANCE CONTRACTS	-	-	450	450	450
TOTAL PUBLIC BUILDING-MEDIC BASE 1		-	-	34,945	18,945	18,945
PUBLIC BUILDING-MEDIC BASE 2						
104296-421100	JANITORIAL SUPPLIES	-	-	1,800	1,800	1,800
104296-433100	UTILITIES-ELECTRICITY	-	-	4,620	4,620	4,620
104296-433300	UTILITIES-OIL	-	-	-	-	-
104296-433300	UTILITIES-PROPANE GAS	-	-	4,900	4,900	4,900
104296-433400	UTILITIES-WATER	-	-	2,600	2,600	2,600
104296-435100	MAINTENANCE & REPAIR-BUILDING	-	-	57,200	5,200	5,200
104296-435101	MAINTENANCE & REPAIR-GROUNDS	-	-	14,500	3,000	3,000
104296-435200	MAINTENANCE & REPAIR-EQUIPMENT	-	-	40,795	3,095	3,095
104296-444000	SERVICE & MAINTENANCE CONTRACTS	-	-	450	450	450
104296-469500	CONTRACTED SERVICES	-	-	10,000	10,000	10,000
TOTAL PUBLIC BUILDING-MEDIC BASE 2		-	-	136,865	35,665	35,665

GL ACCOUNT #		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED FY 26-27	BOARD APPROVED
SHERIFF'S OFFICE						
104310-412100	SALARIES-REGULAR	3,688,399	4,010,477	4,315,508	4,190,381	4,190,381
104310-412600	PART-TIME	-	-	55,000	-	-
104310-412105	OVERTIME	20,000	20,000	20,000	20,000	20,000
104310-XXXXX	STIPENDS	-	-	60,600	-	-
104310-422102	SHIFT DIFFERENTIAL	55,330	55,330	55,330	55,330	55,330
104310-412800	UNIFORM ALLOWANCE	5,000	5,500	5,500	5,500	5,500
104310-412801	CELLPHONE ALLOWANCE	12,000	12,000	5,500	5,500	5,500
104310-412900	DOG TRAINING ALLOWANCE	23,662	23,748	31,403	31,403	31,403
104310-413000	SHERIFF'S SUPPLEMENTAL PENSION	8,500	8,500	8,500	8,500	8,500
104310-413100	SEPARATION ALLOWANCE	57,200	46,000	70,000	70,000	70,000
104310-413300	SUPPLEMENTAL RETIREMENT	179,370	200,524	201,000	201,000	201,000
104310-418100	SOCIAL SECURITY EXPENSE	308,927	330,164	363,328	345,169	345,169
104310-418200	LOCAL GOV'T RETIREMENT EXPENSE	569,624	661,980	728,473	692,064	692,064
104310-418300	HEALTH INSURANCE EXPENSE	769,500	826,000	1,024,800	991,200	991,200
104310-418600	WORKER'S COMPENSATION	100,000	100,000	100,000	100,000	100,000
104310-418900	OTHER FRINGE-401K	10,000	10,000	10,000	10,000	10,000
104310-418901	OTHER FRINGE-457	20,520	21,240	21,960	21,240	21,240
104310-421200	UNIFORMS	35,000	35,000	40,000	35,000	35,000
104310-425100	MOTOR FUELS & LUBRICANTS	165,000	165,000	175,000	165,000	165,000
104310-425200	TIRES	20,000	20,000	22,000	20,000	20,000
104310-429000	OFFICE/OTHER SUPPLIES	18,500	18,500	25,000	18,500	18,500
104310-429001	OFFICE/OTHER SUPPLIES ADMIN	6,000	6,000	6,000	6,000	6,000
104310-429002	DRUG DOG EXPENSES	8,000	8,000	10,000	10,000	10,000
104310-429201	PROGRAM SUPPLIES-DARE	5,200	5,200	7,500	5,200	5,200
104310-431100	TRAVEL-MILEAGE	200	-	200	200	200
104310-431200	TRAVEL-SUBSISTENCE	9,000	12,000	12,000	12,000	12,000
104310-432100	TELEPHONE SERVICE	13,500	13,500	14,000	13,500	13,500
104310-432500	POSTAGE	3,500	3,500	4,000	3,500	3,500
104310-434100	PRINTING	250	250	600	600	600
104310-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,500	1,500	5,000	2,000	2,000
104310-435300	MAINTENANCE & REPAIR-VEHICLES	65,000	75,000	75,000	75,000	75,000
104310-437000	ADVERTISING	2,000	2,000	2,000	2,000	2,000
104310-439500	EMPLOYEE TRAINING	8,000	15,000	20,000	15,000	15,000
104310-439501	AMMUNITION & GUN EXPENSES	20,000	20,000	25,000	20,000	20,000
104310-439900	DRUG TESTING	4,000	5,000	7,500	7,500	7,500
104310-439901	CONCEALED WEAPON CARRY PERMITS	25,000	25,000	30,000	25,000	25,000
104310-441100	RENT	5,400	5,400	6,000	6,000	6,000
104310-444000	SERVICE & MAINTENANCE CONTRACT	67,688	59,000	117,000	116,900	116,900
104310-445300	INSURANCE-FIDELITY BOND	150	150	150	150	150
104310-447000	SEPARATION ALLOWANCE FUND	165,200	175,000	185,000	175,000	175,000
104310-449100	DUES & SUBSCRIPTIONS	2,500	14,069	11,000	11,000	11,000
104310-449900	MISCELLANEOUS EXPENSE	1,000	500	2,000	500	500
104310-449903	TACTICAL TEAM EXPENSE/SWAT	12,000	10,210	10,000	10,000	10,000
104310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	36,766	69,800	75,000	75,000	75,000
104310-454000	CAPITAL OUTLAY - VEHICLES	465,000	445,112	456,600	456,600	456,600
104310-456000	CAPITAL OUTLAY - <\$5,000	-	-	12,000	2,350	2,350
104310-469500	CONTRACTED SERVICES-LEGAL	6,000	5,000	30,000	5,000	5,000
TOTAL SHERIFF'S OFFICE		6,999,385	7,546,154	8,462,452	8,041,787	8,041,787

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED FY 26-27	BOARD APPROVED
GL ACCOUNT #						
DETENTION CENTER						
104320-412100	SALARIES-REGULAR	1,495,094	1,565,706	1,629,755	1,625,223	1,625,223
104320-422102	SHIFT DIFFERENTIAL	57,581	57,581	57,581	57,581	57,581
104320-412105	OVERTIME	20,000	20,000	20,000	20,000	20,000
104320-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
104320-418100	SOCIAL SECURITY EXPENSE	125,891	131,463	136,664	136,301	136,301
104320-418200	LOCAL GOV'T RETIREMENT EXPENSE	215,142	237,126	247,234	246,546	246,546
104320-418300	HEALTH INSURANCE EXPENSE	364,500	378,000	453,600	453,600	453,600
104320-418600	WORKER'S COMPENSATION	45,000	45,000	45,000	45,000	45,000
104320-418900	OTHER FRINGE-401K	78,634	82,164	85,415	85,188	85,188
104320-418901	OTHER FRINGE-457	9,720	9,720	9,720	9,720	9,720
104320-421100	JANITORIAL SUPPLIES	15,000	15,000	20,000	15,000	15,000
104320-421200	UNIFORMS	8,000	8,000	10,000	8,000	8,000
104320-422000	FOOD & PROVISIONS FOR INMATES	365,000	380,000	405,000	390,000	390,000
104320-423800	PRESCRIPTION DRUG PURCHASES	25,000	35,000	40,000	35,000	35,000
104320-429000	OTHER SUPPLIES	20,000	20,000	25,000	20,000	20,000
104320-435200	MAINTENANCE & REPAIR-EQUIPMENT	20,000	20,000	22,000	20,000	20,000
104320-437000	ADVERTISING	1,200	1,200	2,200	2,000	2,000
104320-439500	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000	2,000
104320-439900	DRUG TESTING	750	2,000	3,500	3,000	3,000
104320-445400	CATASTROPHIC INSURANCE FOR INMATES	35,000	35,000	35,000	35,000	35,000
104320-449900	MISCELLANEOUS EXPENSE	500	500	1,000	500	500
104320-449902	BLOOD TESTS FOR INMATES	200	200	200	200	200
104320-451000	CAPITAL OUTLAY - FURNITURE AND EQUIP	50,259	3,000	3,000	3,000	3,000
104320-454000	CAPITAL OUTLAY - VEHICLES	-	-	42,000	-	-
104320-469102	PROFESSIONAL SERVICES-MEDICAL	283,876	305,000	320,000	320,000	320,000
104320-469500	CONTRACTED SERVICES	25,000	20,000	25,000	25,000	25,000
TOTAL DETENTION CENTER		3,264,306	3,374,620	3,641,829	3,558,819	3,558,819
EMERGENCY SERVICES						
104311-412100	SALARIES-REGULAR	1,153,707	1,143,495	1,258,749	1,258,749	1,258,749
104311-412101	SALARIES-NONREGULAR	20,000	20,000	20,000	20,000	20,000
104311-412105	OVERTIME	-	-	152,990	152,990	152,990
104311-418100	SOCIAL SECURITY EXPENSE	93,897	93,080	114,539	114,539	114,539
104311-418200	LOCAL GOV'T RETIREMENT EXPENSE	157,827	165,006	214,461	214,461	214,461
104311-418300	HEALTH INSURANCE EXPENSE	283,500	280,000	336,000	336,000	336,000
104311-418600	WORKER'S COMPENSATION	3,908	3,945	4,343	4,343	4,343
104311-418900	OTHER FRINGE-401K	57,685	57,175	70,587	70,587	70,587
104311-418901	OTHER FRINGE-457	7,560	7,200	7,200	7,200	7,200
104311-421200	UNIFORMS	3,000	3,000	3,000	3,000	3,000
104311-425100	MOTOR FUELS	3,500	3,500	3,500	3,500	3,500
104311-429000	OTHER SUPPLIES	1,500	1,500	4,800	4,800	4,800
104311-429002	DCI LICENSES/FEES	2,400	2,400	3,300	3,300	3,300
104311-431100	TRAVEL-MILEAGE	300	300	300	300	300
104311-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000	1,000
104311-432100	TELEPHONE SERVICE	10,000	10,000	10,000	10,000	10,000
104311-435200	MAINTENANCE & REPAIR-EQUIPMENT	49,000	52,000	55,000	55,000	55,000
104311-435300	MAINTENANCE & REPAIR-VEHICLES	750	750	750	750	750
104311-437000	ADVERTISING	250	250	250	250	250
104311-439500	EMPLOYEE TRAINING	500	1,000	1,000	1,000	1,000
104311-439900	DRUG TESTING	150	150	150	150	150
104311-449100	DUES & SUBSCRIPTIONS	1,200	1,200	1,200	1,200	1,200
104311-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	1,800,000	6,500,000	4,000,000	-	-
104311-451008	CAPITAL OUTLAY - TOWERS	1,000,000	1,000,000	1,000,000	-	-
TOTAL EMERGENCY SERVICES		4,651,634	9,346,951	7,263,119	2,263,119	2,263,119

		BOARD	BOARD	MANAGER		BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
GL ACCOUNT #		FY 24-25	FY 25-26	FY 26-27		
EMERGENCY MANAGEMENT						
104330-412100	SALARIES-REGULAR	208,585	323,548	400,494	396,374	338,220
104330-412500	OVERTIME	-	-	13,984	13,984	13,984
104330-412101	SALARIES-ON CALL	11,360	11,360	11,360	11,360	11,360
104330-412600	SALARIES-FIRE INSPECTOR	7,946	8,345	8,345	-	8,345
104330-418100	SOCIAL SECURITY EXPENSE	18,231	21,335	34,735	33,737	29,927
104330-418200	LOCAL GOV'T RETIREMENT EXPENSE	30,089	37,278	64,600	63,975	55,153
104330-418300	HEALTH INSURANCE EXPENSE	40,500	56,000	84,000	84,000	67,200
104330-418600	WORKER'S COMPENSATION	4,888	4,888	5,000	5,000	5,000
104330-418900	OTHER FRINGE-401K	10,997	12,917	21,292	21,086	18,178
104330-418901	OTHER FRINGE-457	1,080	1,440	1,800	1,800	1,440
104330-421200	UNIFORMS	6,000	6,000	6,000	6,000	6,000
104330-425100	MOTOR FUELS & LUBRICANTS	9,000	8,000	8,000	8,000	8,000
104330-425200	TIRES	2,000	1,800	4,000	4,000	4,000
104330-426000	OFFICE SUPPLIES	1,000	1,000	2,000	2,000	2,000
104330-429000	OTHER SUPPLIES	3,500	5,000	2,000	2,000	2,000
104330-429001	OTHER SUPPLIES-FIRE PREVENTION	500	500	500	500	500
104330-429003	OTHER SUPPLIES-HAZMAT	-	-	-	-	-
104330-431200	TRAVEL-SUBSISTENCE	2,000	2,000	2,000	1,500	1,500
104330-432100	TELEPHONE SERVICE	-	3,400	3,600	3,400	3,400
104330-432500	POSTAGE	300	300	100	100	100
104330-433100	UTILITIES-ELECTRICITY	600	600	600	600	600
104330-433300	UTILITIES-PROPANE GAS	1,000	1,000	2,000	1,000	1,000
104330-435200	MAINTENANCE & REPAIR-EQUIPMENT	9,000	10,000	10,000	9,000	9,000
104330-435300	MAINTENANCE & REPAIR-VEHICLES	4,500	6,000	6,000	6,000	6,000
104330-437000	ADVERTISING	100	100	100	100	100
104330-439500	EMPLOYEE TRAINING	1,200	3,000	3,000	3,000	3,000
104330-441100	RENT - LAND	3,500	3,650	3,650	3,650	3,650
104330-442200	SOFTWARE LICENSE-CODE RED	12,000	12,000	12,000	12,000	12,000
104330-449100	DUES & SUBSCRIPTIONS	1,230	1,230	1,230	1,230	1,230
104330-449900	MISCELLANEOUS EXPENSE	500	750	1,000	1,000	1,000
104330-451000	CAPITAL OUTLAY-EQUIPMENT	-	-	48,000	48,000	48,000
104330-454000	CAPITAL OUTLAY-VEHICLES	70,097	95,500	131,826	92,455	92,455
104330-469100	PROFESSIONAL SERV - FIRE DEPT REPORTS	15,000	15,000	15,000	15,000	15,000
104330-469901	FOSCOE	228,000	311,000	338,200	294,000	294,000
104330-469903	FALL CREEK	3,850	5,200	4,900	4,900	4,900
104330-469904	BEAVER DAM	41,500	57,000	55,000	55,000	55,000
104330-469905	BOONE	401,500	545,000	512,000	512,000	512,000
104330-469906	ZIONVILLE	48,000	66,000	62,000	62,000	62,000
104330-469907	COVE CREEK	107,000	145,000	137,000	137,000	137,000
104330-469908	STEWART SIMMONS	107,000	147,000	150,000	150,000	150,000
104330-469910	MEAT CAMP	96,500	131,000	126,000	126,000	126,000
104330-469911	TODD	22,500	31,000	30,000	30,000	30,000
104330-469912	BLOWING ROCK	203,000	277,000	260,000	260,000	260,000
104330-469913	SHAWNEEHAW	48,000	66,000	63,000	63,000	63,000
104330-469919	CRESTON	5,000	7,000	6,900	6,900	6,900
104330-469924	DEEP GAP	82,500	112,000	106,000	106,000	106,000
104330-469998	BEECH MTN.	20,500	19,000	17,000	17,000	17,000
104330-469999	SEVEN DEVILS	12,000	12,000	359,200	12,000	12,000
TOTAL EMERGENCY MANAGEMENT		1,903,553	2,585,141	3,135,416	2,687,651	2,605,142
FORESTRY SERVICE						
104750-469300	FORESTRY	132,067	132,067	143,932	143,932	143,932
TOTAL FORESTRY		132,067	132,067	143,932	143,932	143,932

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #				FY 26-27		
PLANNING & INSPECTIONS						
104350-412100	SALARIES-REGULAR	553,732	578,141	612,547	608,628	608,628
104350-412801	CELLPHONE ALLOWANCE	2,400	1,920	1,920	1,920	1,920
104350-418100	SOCIAL SECURITY EXPENSE	44,491	46,251	49,157	48,844	48,844
104350-418200	LOCAL GOV'T RETIREMENT EXPENSE	75,751	83,426	92,923	92,329	92,329
104350-418300	HEALTH INSURANCE EXPENSE	108,000	112,000	134,400	134,400	134,400
104350-418600	WORKER'S COMPENSATION	8,700	8,700	8,700	8,700	8,700
104350-418900	OTHER FRINGE-401K	27,687	28,907	30,627	30,431	30,431
104350-418901	OTHER FRINGE-457	2,880	2,880	2,880	2,880	2,880
104350-425100	MOTOR FUELS & LUBRICANTS	8,000	6,800	7,800	7,800	7,800
104350-425200	TIRES	1,600	2,000	2,000	2,000	2,000
104350-426000	OFFICE SUPPLIES	4,500	5,600	6,300	5,600	5,600
104350-431100	TRAVEL-MILEAGE	300	200	200	200	200
104350-431200	TRAVEL-SUBSISTENCE	1,500	1,500	4,500	3,500	3,500
104350-432500	POSTAGE	1,000	1,000	1,400	1,400	1,400
104350-435300	MAINTENANCE & REPAIR-VEHICLES	6,000	4,000	6,000	6,000	6,000
104350-437000	ADVERTISING	600	600	600	600	600
104350-439500	EMPLOYEE TRAINING	4,000	4,000	5,000	5,000	5,000
104350-449100	DUES & SUBSCRIPTIONS	1,500	3,000	3,000	3,000	3,000
104350-449900	MISCELLANEOUS EXPENSE	900	800	800	800	800
104350-454000	CAPITAL OUTLAY-VEHICLES	-	-	30,124	-	-
104350-469500	CONTRACTED SERVICES	800	800	800	800	800
TOTAL PLANNING & INSPECTIONS		854,341	892,525	1,001,678	964,832	964,832
EMERGENCY MEDICAL SERVICES						
104370-412100	SALARIES-REGULAR	-	-	3,250,748	3,250,748	3,250,748
104370-412500	OVERTIME	-	-	1,111,500	1,111,500	1,111,500
104370-412600	SALARIES-PART-TIME	-	-	75,000	75,000	75,000
104370-418100	SOCIAL SECURITY EXPENSE	-	-	354,980	354,980	354,980
104370-418200	LOCAL GOV'T RETIREMENT EXPENSE	-	-	661,753	661,753	661,753
104370-418300	HEALTH INSURANCE EXPENSE	-	-	974,400	974,400	974,400
104370-418600	WORKER'S COMPENSATION	-	-	150,000	150,000	150,000
104370-418900	OTHER FRINGE-401K	-	-	218,112	218,112	218,112
104370-418901	OTHER FRINGE-457	-	-	20,880	20,880	20,880
104370-421200	UNIFORMS	-	-	15,000	15,000	15,000
104370-423800	MEDICATION	-	-	40,000	40,000	40,000
104370-425100	MOTOR FUELS & LUBRICANTS	-	-	130,000	130,000	130,000
104370-425200	TIRES	-	-	20,000	20,000	20,000
104370-429000	OTHER SUPPLIES	-	-	2,000	2,000	2,000
104370-429002	MEDICAL SUPPLIES	-	-	51,000	51,000	51,000
104370-429002	MEDICAL EQUIPMENT SUPPLIES	-	-	76,000	76,000	76,000
104370-431200	TRAVEL-SUBSISTENCE	-	-	1,500	1,500	1,500
104370-432100	TELEPHONE SERVICE	-	-	3,400	3,400	3,400
104370-435200	MAINTENANCE & REPAIR-EQUIPMENT	-	-	10,000	10,000	10,000
104370-435300	MAINTENANCE & REPAIR-VEHICLES	-	-	50,000	50,000	50,000
104370-437000	ADVERTISING	-	-	500	500	500
104370-439500	EMPLOYEE TRAINING	-	-	2,000	2,000	2,000
104370-439900	DRUG TESTING	-	-	500	500	500
104370-449100	DUES AND SUBSCRIPTIONS	-	-	1,175	1,175	1,175
104370-432100	TELEPHONE SERVICE	1,000	1,000	-	-	-
104370-433100	UTILITIES-ELECTRICITY	2,000	2,000	-	-	-
104370-469100	PROFESSIONAL SERVICES-AUDIT	-	1,500	-	-	-
104370-469102	PROF.SERVICES-MEDICAL EXAMINERS	40,000	40,000	40,000	40,000	40,000
104370-469500	CONTRACTED SERV-MEDICAL DIRECTOR	31,111	45,000	45,000	45,000	45,000
104370-469501	CONTRACTED SERV-WATAUGA MEDICS	2,454,205	3,239,205	-	-	-
104370-469599	THIRD PARTY BILLING	-	-	75,000	75,000	75,000
104370-469503	CONTRACTED SERV-WAT. RESCUE SQUAD	150,000	150,000	200,000	100,000	150,000
TOTAL EMERGENCY MEDICAL SERVICES		2,678,316	3,478,705	7,580,448	7,480,448	7,530,448

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #				FY 26-27		
ANIMAL CARE & CONTROL						
104380-412100	SALARIES-REGULAR	145,629	152,935	161,448	161,448	161,448
104380-412101	SALARIES-ON CALL	11,360	11,360	11,360	11,360	11,360
104380-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
104380-418100	SOCIAL SECURITY EXPENSE	12,674	13,144	13,825	13,825	13,825
104380-418200	LOCAL GOV'T RETIREMENT EXPENSE	19,922	22,069	24,492	24,492	24,492
104380-418300	HEALTH INSURANCE EXPENSE	27,000	28,000	42,600	42,600	42,600
104380-418600	WORKER'S COMPENSATION	1,364	1,364	1,500	1,500	1,500
104380-418900	OTHER FRINGE-401K	7,281	7,647	8,072	8,072	8,072
104380-418901	OTHER FRINGE-457	900	900	1,080	1,080	1,080
104380-421200	UNIFORMS	1,000	1,000	1,000	1,000	1,000
104380-425100	MOTOR FUELS & LUBRICANTS	7,000	7,000	7,000	7,000	7,000
104380-425200	TIRES	800	800	800	800	800
104380-426000	OFFICE SUPPLIES	150	200	350	350	350
104380-429000	OTHER SUPPLIES	750	750	750	750	750
104380-432100	TRAVEL - SUBSISTENCE	-	-	-	-	-
104380-432100	TELEPHONE SERVICE	500	500	500	500	500
104380-434100	PRINTING	-	100	200	200	200
104380-432500	POSTAGE	100	400	200	200	200
104380-435300	MAINTENANCE & REPAIR-VEHICLES	600	600	1,000	1,000	1,000
104380-437000	ADVERTISING	-	-	-	-	-
104380-439500	EMPLOYEE TRAINING	-	500	500	500	500
104380-449900	MISCELLANEOUS EXPENSE	100	200	2,200	2,200	2,200
104380-454000	CAPITAL OUTLAY-VEHICLES	-	-	41,943	41,943	41,943
TOTAL ANIMAL CARE & CONTROL		238,570	250,909	322,260	322,260	322,260

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #				FY 26-27		
TRANSPORTATION						
104500-469300	GENERAL APPROPRIATION-APPALCART	79,820	82,215	84,715	84,715	84,715
TOTAL TRANSPORTATION		79,820	82,215	84,715	84,715	84,715
ECONOMIC DEVELOPMENT						
104920-449900	CLEANING SERVICES	12,000	12,000	12,000	12,000	12,000
104920-449902	AEC OFFICE EXPENSES	12,000	12,000	12,000	12,000	12,000
104920-463000	GENERAL APPROPRIATION	100,000	100,240	100,000	100,000	100,000
TOTAL ECONOMIC DEVELOPMENT		124,000	124,240	124,000	124,000	124,000
COOPERATIVE EXTENSION						
104950-412100	SALARIES-REGULAR	239,419	247,244	251,310	251,310	251,310
104950-418100	SOCIAL SECURITY EXPENSE	18,316	18,914	19,225	19,225	19,225
104950-418200	STATE RETIREMENT CONTRIBUTION	58,088	57,345	61,998	61,998	61,998
104950-418300	HEALTH INSURANCE EXPENSE	32,976	33,832	37,211	37,211	37,211
104950-418500	UNEMPLOYMENT COMPENSATION	239	247	251	251	251
104950-418600	WORKER'S COMPENSATION	144	144	144	144	144
104950-425100	MOTOR FUELS & LUBRICANTS			1,200	1,200	1,200
104950-429000	OTHER SUPPLIES	11,200	12,200	12,200	12,200	12,200
104950-433100	TRAVEL - MILEAGE	3,000	3,000	3,000	2,000	2,000
104950-432100	TELEPHONE SERVICE	1,200	800	800	800	800
104950-432500	POSTAGE	200	200	200	200	200
104950-449100	DUES & SUBSCRIPTIONS	2,183	2,616	2,616	2,616	2,616
104950-449900	MISCELLANEOUS EXPENSE	3,870	3,870	3,870	3,870	3,870
TOTAL COOPERATIVE EXTENSION		370,835	380,412	394,025	393,025	393,025
SOIL AND WATER CONSERVATION						
104960-412100	SALARIES-REGULAR	104,659	109,897	115,775	115,775	115,775
104960-412801	CELLPHONE ALLOWANCE	480	480	960	480	480
104960-418100	SOCIAL SECURITY EXPENSE	8,411	8,792	9,339	9,300	9,300
104960-418200	LOCAL GOV'T RETIREMENT EXPENSE	14,317	15,858	17,563	17,563	17,563
104960-418300	HEALTH INSURANCE EXPENSE	27,000	28,000	33,600	33,600	33,600
104960-418600	WORKER'S COMPENSATION	1,147	1,147	1,147	1,147	1,147
104960-418900	OTHER FRINGE-401K	5,233	5,495	5,789	5,789	5,789
104960-418901	OTHER FRINGE-457	720	720	720	720	720
104960-425100	MOTOR FUELS & LUBRICANTS	2,000	2,000	2,000	2,000	2,000
104960-425200	TIRES	-	-	-	-	-
104960-426000	OFFICE SUPPLIES	600	600	600	600	600
104960-429000	OTHER SUPPLIES	4,000	4,000	4,000	4,000	4,000
104960-429002	NO TILL DRILL EXPENSES	-	-	1,344	1,344	1,344
104960-431100	TRAVEL-MILEAGE	500	500	500	500	500
104960-431200	TRAVEL-SUBSISTENCE	2,500	2,500	2,500	2,500	2,500
104960-432100	TELEPHONE SERVICE	250	250	400	400	400
104960-432500	POSTAGE	100	100	100	100	100
104960-435200	MAINTENANCE & REPAIR-EQUIPMENT	750	750	750	750	750
104960-435300	MAINTENANCE & REPAIR-VEHICLES	200	200	200	200	200
104960-439500	EMPLOYEE TRAINING	1,750	2,000	2,000	2,000	2,000
104960-449901	FARM PRESERVATION	350	350	350	350	350
104960-449902	BILL EDMISTEN FUND	381	-	-	-	-
104960-469853	SPECIAL ALLOCATION	3,000	3,000	3,000	3,000	3,000
TOTAL SOIL AND WATER CONSERVATION		178,348	186,639	202,637	202,118	202,118

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #				FY 26-27		
PUBLIC HEALTH						
105110-463000	ANNUAL APPROPRIATION	1,030,000	1,080,000	1,309,093	1,134,000	1,134,000
TOTAL PUBLIC HEALTH		1,030,000	1,080,000	1,309,093	1,134,000	1,134,000
MENTAL HEALTH						
105210-463000	ANNUAL APPROPRIATION	171,194	171,794	171,794	171,794	171,794
TOTAL MENTAL HEALTH		171,194	171,794	171,794	171,794	171,794
PROJECT ON AGING						
105550-412100	SALARIES-REGULAR	1,025,962	1,072,200	1,048,011	1,048,011	1,048,011
105550-412101	SALARIES-NON REGULAR	31,000	32,108	33,000	33,000	33,000
105550-418100	SOCIAL SECURITY EXPENSE	84,557	88,345	86,481	86,481	86,481
105550-418200	LOCAL GOV'T RETIREMENT EXPENSE	140,352	154,718	158,983	158,983	158,983
105550-418300	HEALTH INSURANCE EXPENSE	252,000	262,000	311,400	311,400	311,400
105550-418600	WORKER'S COMPENSATION	31,709	33,129	32,430	32,430	32,430
105550-418900	OTHER FRINGE-401K	51,298	53,610	52,401	52,401	52,401
105550-418901	OTHER FRINGE-457	6,660	6,660	6,480	6,480	6,480
105550-422000	FOOD AND PROVISIONS	115,000	120,000	123,000	123,000	123,000
105550-426000	OFFICE SUPPLIES	3,500	4,000	4,000	4,000	4,000
105550-429200	PROGRAM SUPPLIES	25,000	25,000	22,000	22,000	22,000
105550-431100	TRAVEL-MILEAGE	25,000	25,000	22,000	22,000	22,000
105550-431300	TRAVEL-CLIENT TRANSPORT	22,000	25,000	35,000	35,000	35,000
105550-431500	TRAVEL-HOME DELIVERED MEALS	23,000	23,000	22,000	22,000	22,000
105550-432100	TELEPHONE SERVICE	8,000	8,000	11,000	11,000	11,000
105550-432500	POSTAGE	1,200	1,200	1,000	1,000	1,000
105550-434100	PRINTING	1,000	1,000	1,000	1,000	1,000
105550-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,500	1,500	1,500	1,500	1,500
105550-437000	ADVERTISING	1,000	1,500	1,500	1,500	1,500
105550-439500	EMPLOYEE TRAINING	1,000	1,500	1,500	1,500	1,500
105550-449100	DUES & SUBSCRIPTIONS	2,500	2,500	2,500	2,500	2,500
105550-469510	VOLUNTEER RECOGNITION	2,000	2,000	2,000	2,000	2,000
TOTAL PROJECT ON AGING		1,855,238	1,943,970	1,979,186	1,979,186	1,979,186
VETERAN SERVICES						
105820-412100	SALARIES-REGULAR	108,762	114,203	120,140	120,140	120,140
105820-418100	SOCIAL SECURITY EXPENSE	8,701	9,136	9,611	9,611	9,611
105820-418200	LOCAL GOV'T RETIREMENT EXPENSE	14,879	16,480	18,225	18,225	18,225
105820-418300	HEALTH INSURANCE EXPENSE	27,000	28,000	33,600	33,600	33,600
105820-418600	WORKER'S COMPENSATION	413	434	457	457	457
105820-418900	OTHER FRINGE-401K	5,438	5,710	6,007	6,007	6,007
105820-418901	OTHER FRINGE-457	720	720	720	720	720
105820-426000	OFFICE SUPPLIES	950	950	950	950	950
105820-431100	TRAVEL-MILEAGE	400	400	400	400	400
105820-431200	TRAVEL-SUBSISTENCE	1,325	1,325	1,325	1,325	1,325
105820-432500	POSTAGE	300	300	300	300	300
105820-439500	EMPLOYEE TRAINING	225	225	225	225	225
105820-449100	DUES & SUBSCRIPTIONS	360	360	360	360	360
TOTAL VETERAN SERVICES		169,473	178,243	192,320	192,320	192,320

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #				FY 26-27		
SPECIAL APPROPRIATIONS						
105890-463102	APPALACHIAN THEATER	10,000	10,000	20,000	10,000	10,000
105890-463112	EARLY CHILDHOOD ED AND DEVELOP - BOONE AREA CHAMBER OF COMERCE EDC	30,000	60,000	60,000	60,000	60,000
105890-463106	BLOWING ROCK PARKS & RECREATION	12,000	12,000	12,000	12,000	12,000
105890-XXXXXX	WATAUGA HERITAGE MUSEUM BUDGET	-	50,000	50,000	50,000	50,000
105890-463127	CHILDREN'S COUNCIL	30,000	-	-	-	-
105890-469811	CHILDREN'S PLAYHOUSE	7,000	7,000	7,000	7,000	7,000
105890-463138	COMMUNITY CARE CLINIC	25,000	25,000	-	-	-
105890-463114	FOSCOE GRANDFATHER COMMUNITY CENTER	5,000	5,000	15,000	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	-	-	-	-
105890-463136	HOSPITALITY HOUSE - WeCAN	3,000	3,000	3,000	3,000	3,000
105890-463137	HUNGER COALITION	10,000	10,000	40,000	35,000	35,000
105890-463139	MOUNTAIN ALLIANCE	10,000	10,000	12,000	10,000	10,000
105890-463140	OASIS	10,000	10,000	20,000	10,000	10,000
105890-463110	SOUTHERN APP. HISTORICAL ASSOC.	22,000	22,000	50,000	22,000	22,000
105890-463119	VALLE CRUCIS COMMUNITY PARK	15,000	15,000	15,000	15,000	15,000
105890-463134	WAMY	5,000	5,000	15,000	5,000	5,000
105890-463104	WATAUGA COUNTY ARTS COUNCIL	10,000	10,000	20,000	10,000	10,000
105890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	-	-	33,000
105890-463450	HOSPICE CARE	50,000	50,000	50,000	50,000	50,000
TOTAL SPECIAL APPROPRIATIONS		305,000	345,000	399,000	312,000	345,000
OTHER OUTSIDE AGENCY APPROPRIATIONS						
105890-469848	BLUE RIDGE MEDIATION - ABC FUNDS	25,000	25,000	25,000	25,000	25,000
105890-463147	BLUE RIDGE MEDIATION CTR. - JCPC MATCH	7,830	7,830	7,830	7,830	7,830
105890-463146	BLUE RIDGE MEDIATION CTR. - JCPC	26,100	26,100	26,100	26,100	26,100
105890-463152	MOUNTAIN ALLIANCE - JCPC MATCH	5,266	5,266	5,266	5,266	5,266
105890-463151	MOUNTAIN ALLIANCE - JCPC	17,552	17,552	17,552	17,552	17,552
105890-463148	JCPC TASK FORCE	500	500	500	500	500
105890-463142	PROJECT CHALLENGE - JCPC	50,000	50,000	50,000	50,000	50,000
105890-463143	PROJECT CHALLENGE - JCPC MATCH	15,000	15,000	15,000	15,000	15,000
105890-463124	WATAUGA COUNTY HUMANE SOCIETY	104,616	107,754	110,340	110,340	110,340
105890-463144	WYN - JCPC	45,024	45,024	45,024	45,024	45,024
105890-463145	WYN - JCPC MATCH	13,507	13,507	13,507	13,507	13,507
TOTAL OTHER OUTSIDE AGENCY APPROPRIATIONS		310,395	313,533	316,119	316,119	316,119
PUBLIC SCHOOLS						
105911-463000	ANNUAL APPROPRIATION	15,780,022	16,401,583	16,958,822	16,958,822	16,958,822
105911-463003	SCHOOL NURSES	130,000	130,000	130,000	130,000	130,000
105911-463004	NATIONAL BOARD CERTIFICATIONS	25,000	25,000	25,000	25,000	25,000
105911-463005	SCHOOL PERSONNEL SUPPLEMENTS	130,000	130,000	130,000	130,000	130,000
105911-463001	CURRENT CAPITAL OUTLAY	450,000	950,000	950,000	950,000	950,000
105911-469801	ED GRANT NATL. FOREST RECEIPTS	575	575	575	575	575
109800-498021	CAPITAL PROJECTS SET ASIDE	5,598,300	5,179,550	5,260,800	5,260,800	5,260,800
105911-4700XX	LOTTERY/ADM PROJECTS	300,000	300,000	300,000	300,000	300,000
TOTAL PUBLIC SCHOOLS		22,413,897	23,116,708	23,755,197	23,755,197	23,755,197
CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE						
105921-463000	ANNUAL APPROPRIATION	1,079,350	1,189,350	1,415,158	1,248,818	1,248,818
105921-463001	CURRENT CAPITAL OUTLAY	50,000	50,000	50,000	50,000	50,000
TOTAL CALDWELL COMM COLLEGE & TECHNICAL INSTITUTE		1,129,350	1,239,350	1,465,158	1,298,818	1,298,818

GL ACCOUNT #		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED FY 26-27	BOARD APPROVED
LIBRARY						
106110-469300	GENERAL APPROPRIATION	818,990	846,475	877,960	877,960	877,960
TOTAL LIBRARY		818,990	846,475	877,960	877,960	877,960
RECREATION-ADMINISTRATION						
106120-412100	SALARIES-REGULAR	242,239	259,627	287,181	267,725	267,725
106120-412600	SALARIES - PART TIME	208,364	211,561	218,704	218,704	218,704
106120-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
106120-418100	SOCIAL SECURITY EXPENSE	36,087	37,695	40,471	38,914	38,914
106120-418200	LOCAL GOV'T RETIREMENT EXPENSE	33,138	37,464	43,565	40,614	40,614
106120-418300	HEALTH INSURANCE EXPENSE	54,000	56,000	67,200	67,200	67,200
106120-418600	WORKER'S COMPENSATION	3,149	3,375	3,733	3,480	3,480
106120-418900	OTHER FRINGE-401K	12,112	12,981	14,359	13,386	13,386
106120-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440	1,440
106120-421200	UNIFORMS	1,200	1,200	1,695	1,300	1,300
106120-425100	MOTOR FUELS & LUBRICANTS	2,100	2,100	2,448	2,448	2,448
106120-425200	TIRES	1,000	1,500	1,200	1,200	1,200
106120-426000	OFFICE SUPPLIES	9,000	9,000	12,800	10,000	10,000
106120-429000	OTHER SUPPLIES	9,000	11,500	14,150	14,150	14,150
106120-431200	TRAVEL - SUBSISTENCE	1,000	500	-	-	-
106120-432100	TELEPHONE SERVICE	250	250	-	-	-
106120-432500	POSTAGE	200	200	200	200	200
106120-434100	PRINTING	1,000	1,000	1,000	1,000	1,000
106120-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	1,500	1,496	1,496	1,496
106120-437000	ADVERTISING	1,550	1,550	1,500	1,500	1,500
106120-439500	EMPLOYEE TRAINING	500	500	-	-	-
106120-443900	RENT-EQUIPMENT	2,185	2,500	3,420	3,420	3,420
106120-449100	DUES & SUBSCRIPTIONS	3,413	2,934	3,085	3,085	3,085
106120-449900	SENIOR GAMES	12,550	12,500	12,850	12,500	12,500
106120-449901	MEMBERSHIP BUDGET	1,650	1,650	2,080	2,080	2,080
TOTAL RECREATION ADMINISTRATION		638,607	671,007	735,057	706,322	706,322
AQUATICS						
106121-412100	SALARIES-REGULAR	113,807	119,497	64,220	64,220	64,220
106121-412600	SALARIES-PART-TIME	319,504	319,384	365,488	365,488	365,488
106121-418100	SOCIAL SECURITY EXPENSE	34,665	35,111	21,485	21,485	21,485
106121-418200	LOCAL GOV'T RETIREMENT EXPENSE	15,569	17,243	9,742	9,742	9,742
106121-418300	HEALTH INSURANCE EXPENSE	27,000	28,000	16,800	16,800	16,800
106121-418600	WORKER'S COMPENSATION	12,999	13,166	12,891	12,891	12,891
106121-418900	OTHER FRINGE-401K	5,690	5,975	3,211	3,211	3,211
106121-418901	OTHER FRINGE-457	720	720	360	360	360
106121-421200	UNIFORMS	1,957	1,900	2,004	2,004	2,004
106121-429000	OTHER SUPPLIES	10,000	9,000	13,000	11,000	11,000
106121-429005	POOL CHEMICALS	14,000	14,000	15,178	15,178	15,178
106121-431200	TRAVEL - SUBSISTENCE	750	750	750	750	750
106121-435200	MAINTENANCE AND REPAIRS - EQUIPMENT	18,800	18,000	17,925	17,925	17,925
106121-439500	EMPLOYEE TRAINING	4,465	4,000	3,050	3,050	3,050
TOTAL AQUATICS		579,926	586,746	546,104	544,104	544,104

GL ACCOUNT #		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED FY 26-27	BOARD APPROVED
FITNESS						
106124-412600	SALARIES-PART-TIME	109,497	118,285	122,172	122,172	122,172
106124-418100	SOCIAL SECURITY EXPENSE	8,760	9,463	9,774	9,774	9,774
106124-418200	RETIREMENT CONTRIBUTION	4,120	4,332	5,021	5,021	5,021
106124-418300	HEALTH INSURANCE EXPENSE	7,500	8,000	9,000	9,000	9,000
106124-418600	WORKER'S COMPENSATION	1,767	1,767	1,800	1,800	1,800
106124-418900	OTHER FRINGE - 401K	1,506	1,506	1,655	1,655	1,655
106124-418901	OTHER FRINGE - 457	360	-	180	180	180
106124-429000	OTHER SUPPLIES	4,820	1,000	1,000	1,000	1,000
106124-421200	UNIFORMS	150	250	300	300	300
106124-429000	MAINTENANCE & REPAIRS	6,550	1,500	6,000	6,000	6,000
106124-439500	EMPLOYEE TRAINING	280	280	250	250	250
106124-451000	CAPITAL OUTLAY - FURNITURE AND EQUIPMENT	-	5,800	-	-	-
TOTAL FITNESS		145,310	152,183	157,152	157,152	157,152
ATHLETICS						
106125-412100	SALARIES-REGULAR	172,446	181,069	187,440	187,440	187,440
106125-412600	SALARIES-PART-TIME	81,636	55,000	95,780	71,580	71,580
106125-412601	SALARIES-OFFICIALS	169,395	150,000	173,046	150,000	150,000
106125-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
106125-418100	SOCIAL SECURITY EXPENSE	33,878	30,885	32,641	32,722	32,722
106125-418200	LOCAL GOV'T RETIREMENT EXPENSE	23,591	26,128	28,435	28,435	28,435
106125-418300	HEALTH INSURANCE EXPENSE	40,500	42,000	50,400	50,400	50,400
106125-418600	WORKER'S COMPENSATION	13,128	11,968	12,648	12,680	12,680
106125-418900	OTHER FRINGE-401K	8,622	9,053	9,372	9,372	9,372
106125-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
106125-429000	OTHER SUPPLIES	70,000	72,500	85,519	85,519	85,519
106125-429801	OTHER SUPPLIES-OFFICIALS	4,000	4,000	8,445	6,000	6,000
106125-429802	OTHER SUPPLIES-LITTLE LEAGUE	9,421	25,000	5,300	5,300	5,300
106125-429803	OTHER SUPPLIES-TENNIS	800	800	1,924	1,500	1,500
106125-431200	TRAVEL-SUBSISTENCE	500	400	844	844	844
106125-432100	TELEPHONE SERVICE-CC GYM	430	430	-	-	-
106125-434100	PRINTING	100	450	1,175	450	450
106125-439500	EMPLOYEE TRAINING	450	150	300	300	300
106125-443900	RENT-EQUIPMENT	4,190	4,660	4,660	4,660	4,660
106125-451000	CAPITAL OUTLAY - EQUIPMENT	-	16,393	-	-	-
106125-469508	CONTRACTED SERVICES-OFFICIALS	1,375	1,200	1,375	1,200	1,200
TOTAL ATHLETICS		636,982	634,606	701,824	650,922	650,922
ARTS-SPECIAL POPULATIONS						
106126-412100	SALARIES-REGULAR	73,185	76,844	80,576	80,576	80,576
106126-412600	SALARIES-PART-TIME	169,920	134,080	133,072	133,072	133,072
106126-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
106126-418100	SOCIAL SECURITY EXPENSE	19,487	16,874	17,092	17,092	17,092
106126-418200	LOCAL GOV'T RETIREMENT EXPENSE	10,012	11,089	12,223	12,223	12,223
106126-418300	HEALTH INSURANCE EXPENSE	13,500	14,000	16,800	16,800	16,800
106126-418600	WORKER'S COMPENSATION	4,862	4,218	4,273	4,273	4,273
106126-418900	OTHER FRINGE-401K	3,659	3,842	4,029	4,029	4,029
106126-418901	OTHER FRINGE-457	360	360	360	360	360
106126-429000	OTHER SUPPLIES	8,250	7,250	8,810	8,810	8,810
106126-429805	OTHER SUPPLIES-SPECIAL POPS	820	1,000	1,000	1,000	1,000
106126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	2,800	2,000	2,000	2,000	2,000
106126-431100	TRAVEL-MILEAGE	250	250	250	250	250
106126-431101	TRAVEL-CONTRACTED	6,525	4,775	4,775	4,775	4,775
106126-431200	TRAVEL-SUBSISTENCE	500	250	-	-	-
106126-439500	EMPLOYEE TRAINING	900	850	350	350	350
106126-469509	CONTRACTED SERVICES-PROGRAMS	21,730	15,000	18,050	18,050	18,050
TOTAL ARTS-SPECIAL POPULATIONS		337,240	293,162	304,140	304,140	304,140

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #				FY 26-27		
FUN IN THE SUN CAMP						
106128-412600	SALARIES-PART-TIME	46,620	46,620	68,240	51,600	51,600
106128-418100	SOCIAL SECURITY EXPENSE	3,730	3,730	5,459	4,128	4,128
106128-418600	WORKER'S COMPENSATION	2,022	746	700	700	700
106128-429000	OTHER SUPPLIES	2,375	2,375	2,375	2,375	2,375
106128-431100	TRAVEL-MILEAGE	80	80	-	-	-
106128-431101	TRAVEL-CONTRACTED	1,500	1,500	1,500	1,500	1,500
106128-439500	EMPLOYEE TRAINING	300	300	300	300	300
106128-469500	CONTRACTED SERVICES	5,256	5,256	5,400	5,400	5,400
TOTAL FUN IN THE SUN CAMP		61,883	60,607	83,974	66,003	66,003
TRANSFER TO OTHER FUNDS						
109800-498014	TRANSFER TO PUBLIC ASSISTANCE FUND	2,947,627	2,825,133	3,627,955	3,486,548	3,486,548
109800-498021	TRANSFER TO CAPITAL PROJECTS FUND	11,841,136	9,052,050	36,249,959	8,233,300	8,233,300
109800-498030	TRANSFER TO DEBT SERVICE	8,972,112	8,683,015	8,399,685	8,399,685	8,399,685
TOTAL TRANSFER TO OTHER FUNDS		23,760,875	20,560,198	48,277,599	20,119,533	20,119,533
TOTAL GENERAL FUND EXPENDITURES		82,066,362	87,826,456	123,260,974	87,348,028	87,431,028

GL ACCOUNT #		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
				FY 26-27		
PUBLIC ASSISTANCE FUND						
REVENUES						
PROGRAM REVENUES						
143531-323000	ALLOCATIONS - FEDERAL & STATE	(3,247,142)	(3,285,057)	(3,264,144)	(3,244,822)	(3,244,822)
143541-323000	IV-E FOSTER CARE STANDARD & MAXIMUM	(437,163)	(422,234)	(718,430)	(675,077)	(675,077)
143541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	(18,189)	(18,189)	(18,189)	(18,189)	(18,189)
143541-323002	CHILD SUPPORT APPLICATION FEES	(500)	(500)	(500)	(500)	(500)
143541-323003	CHILD SUPPORT SHARES/LEGAL FEES	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
143545-354515	DMA TRANSPORTATION	(7,000)	(2,000)	(2,000)	(2,000)	(2,000)
143547-323000	ADOPTION ASSISTANCE VENDOR PAYMENTS	(10,089)	(10,089)	(7,069)	(7,069)	(7,069)
143547-323001	STATE FOSTER CARE	(250,000)	(197,050)	(247,206)	(154,860)	(154,860)
143583-344080	YOUTH SERVICES-LINKS	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
TOTAL PROGRAM REVENUES		(4,010,083)	(3,975,119)	(4,297,538)	(4,142,517)	(4,142,517)
MISCELLANEOUS REVENUES						
143831-349114	INTEREST EARNED ON INVESTMENTS	(1,000)	(1,000)	(25,000)	(25,000)	(25,000)
143839-389006	HCWD FEES	(50)	-	-	-	-
143839-35310x	DONATIONS	(10,500)	(10,500)	(10,500)	(10,500)	(10,500)
TOTAL MISCELLANEOUS REVENUES		(11,550)	(11,500)	(35,500)	(35,500)	(35,500)
TRANSFER FROM OTHER FUNDS						
143980-398010	TRANSFER FROM GENERAL FUND	(2,947,627)	(2,825,133)	(3,627,955)	(3,486,548)	(3,486,548)
TOTAL TRANSFER FROM OTHER FUNDS		(2,947,627)	(2,825,133)	(3,627,955)	(3,486,548)	(3,486,548)
FUND BALANCE APPROPRIATED						
143991-399100	FUND BALANCE APPROPRIATED	(50,000)	(297,501)	-	-	-
TOTAL FUND BALANCE APPROPRIATED		(50,000)	(297,501)	-	-	-
TOTAL PUBLIC ASSISTANCE FUND REVENUES		(7,019,260)	(7,109,253)	(7,960,993)	(7,664,565)	(7,664,565)

		BOARD	BOARD	MANAGER		BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
GL ACCOUNT #		FY 24-25	FY 25-26	FY 26-27		
EXPENDITURES						
ADMINSTRATION						
145310-412100	SALARIES-REGULAR	2,946,152	3,108,989	3,242,175	3,242,175	3,242,175
145310-412101	SALARIES-ON CALL	10,400	10,400	10,400	10,400	10,400
145310-418100	SOCIAL SECURITY EXPENSE	226,176	238,633	248,822	248,822	248,822
145310-418200	LOCAL GOV'T RETIREMENT EXPENSE	404,456	448,627	489,568	489,568	489,568
145310-418300	HEALTH INSURANCE EXPENSE	669,000	694,000	831,600	831,600	831,600
145310-418600	WORKER'S COMPENSATION	25,000	25,000	25,000	25,000	25,000
145310-418900	OTHER FRINGE-401K	147,828	155,969	162,109	162,109	162,109
145310-418901	OTHER FRINGE-457	17,820	17,820	17,460	17,460	17,460
145310-425100	MOTOR FUELS & LUBRICANTS	5,500	5,500	6,000	6,000	6,000
145310-425200	TIRES	1,500	1,500	2,500	2,500	2,500
145310-426000	OFFICE SUPPLIES	25,000	25,000	27,500	27,500	27,500
145310-431100	TRAVEL-MILEAGE	4,000	4,500	4,500	4,500	4,500
145310-431200	TRAVEL-SUBSISTENCE	4,000	3,000	6,800	6,800	6,800
145310-431300	CLIENT MEDICAL TRANSPORTATION	2,000	2,000	2,000	2,000	2,000
145310-432100	TELEPHONE SERVICE	17,000	17,000	17,000	17,000	17,000
145310-432500	POSTAGE	14,000	14,000	21,000	21,000	21,000
145310-435300	MAINTENANCE & REPAIR-VEHICLES	5,000	4,500	5,000	5,000	5,000
145310-437000	ADVERTISING	1,000	1,000	1,000	1,000	1,000
145310-439500	EMPLOYEE TRAINING	1,500	1,500	5,700	5,700	5,700
145310-439902	IN-HOME SERVICES	11,497	11,497	11,497	11,497	11,497
145310-442201	PC SOFTWARE & LICENSES	49,698	77,765	46,866	46,866	46,866
145310-443900	RENT-EQUIPMENT	1,500	1,800	1,800	1,800	1,800
145310-449100	DUES & SUBSCRIPTIONS	1,507	1,800	2,000	2,000	2,000
145310-449900	MISCELLANEOUS EXPENSE	5,992	15,300	15,662	15,662	15,662
145310-449902	FOSTER CHILDREN'S FUND	5,000	5,000	5,000	5,000	5,000
145310-449903	ADULT SERVICES FUND	500	500	500	500	500
145310-449904	CHILD PROTECTIVE SERVICES	5,000	5,000	5,000	5,000	5,000
145310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	15,463	21,130	22,940	22,940	22,940
145310-454000	CAPITAL OUTLAY - VEHICLE	50,000	-	45,000	-	-
145310-467000	BOARD MEMBER FEES	1,200	1,200	1,200	1,200	1,200
145310-469101	PROFESSIONAL SERVICES - LEGAL	150,000	145,000	150,000	135,000	135,000
145310-469102	PROFESSIONAL SERVICES - ACCT RESEARCH	1,000	1,000	1,000	1,000	1,000
145310-469103	SUBSTANCE ABUSE TESTING	7,500	7,500	7,500	7,500	7,500
145310-469104	CHILD SUPPORT CLIENT PAYMENTS	-	-	-	-	-
145310-469105	ADULT PROTECTIVE SERVICE COURT FEES	1,500	1,500	1,500	1,500	1,500
145310-469106	CHILD PROTECTIVE SERVICES	1,500	1,500	1,500	1,500	1,500
145310-469108	MEDICAID RECOUPMENT	900	-	-	-	-
145310-469500	FOOD STAMP & EBT FEES	4,562	4,562	4,695	4,695	4,695
145310-469505	JUVENILE DETENTION	3,500	3,500	3,500	3,500	3,500
TOTAL ADMINISTRATION		4,845,151	5,084,492	5,453,294	5,393,294	5,393,294

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #				FY 26-27		
CHILD SUPPORT ENFORCEMENT						
145370-412100	SALARIES - REGULAR	125,401	131,671	137,943	137,943	137,943
145370-418100	SOCIAL SECURITY EXPENSE	9,593	10,073	10,553	10,553	10,553
145370-418200	LOCAL GOV'T RETIREMENT EXPENSE	17,155	19,000	20,830	20,830	20,830
145370-418300	HEALTH INSURANCE EXPENSE	27,000	28,000	33,600	33,600	33,600
145370-418600	WORKER'S COMPENSATION	425	425	425	425	425
145370-418900	OTHER FRINGE-401K	6,270	6,584	6,897	6,897	6,897
145370-418901	OTHER FRINGE-457	720	720	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	21,000	21,000	21,000
145370-469102	SHERIFF'S FEES	750	750	750	750	750
145370-469500	CONTRACTED SERVICES	600	600	600	600	600
TOTAL CHILD SUPPORT ENFORCEMENT		214,414	224,323	239,818	239,818	239,818
PROGRAM EXPENDITURES						
145410-438800	CRISIS INTERVENTION PAYMENTS	164,724	164,724	199,685	199,685	199,685
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	261,886	261,886	251,228	251,228	251,228
145410-440003	IV-E FOSTER CARE BOARD PAYMENTS	516,072	500,000	851,736	800,000	800,000
145410-440005	FAMILY REUNIFICATION	12,082	11,672	10,356	10,356	10,356
145410-440100	SPECIAL ASSISTANCE - AGED & DISABLED	125,653	125,653	134,860	134,860	134,860
145410-440200	SPECIAL ASSISTANCE - BLIND	4,000	4,100	4,125	4,125	4,125
145410-440300	ADOPTION ASSISTANCE IV-E	123,071	125,319	132,495	132,495	132,495
145410-440301	ADOPTION ASSISTANCE IV-B	84,396	74,028	50,123	50,123	50,123
145410-440500	UNDOCUMENTED CLIENTS	20,000	20,000	20,000	20,000	20,000
145410-440501	NON-MEDICAID ELIGIBILITY	35,000	35,000	35,000	35,000	35,000
145410-440503	GUARDIAN ASSIST IVE	4,725	7,744	3,151	3,151	3,151
145410-440504	GUARDIAN ASSIST STATE	7,086	9,312	2,430	2,430	2,430
145410-440800	STATE FOSTER CARE BOARD PAYMENTS	500,000	375,000	484,692	300,000	300,000
145410-440801	IV-E FOSTER CARE CLOTHING & OTHER	30,000	15,000	15,000	15,000	15,000
145410-440802	SPECIAL LINKS	25,000	25,000	25,000	25,000	25,000
145410-440803	ALLOCATED LINKS	5,000	5,000	7,000	7,000	7,000
TOTAL PROGRAM EXPENDITURES		1,959,695	1,800,438	2,267,881	2,031,453	2,031,453
TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES		7,019,260	7,109,253	7,960,993	7,664,565	7,664,565

GL ACCOUNT #		BOARD	BOARD		MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 24-25	FY 25-26	FY 26-27		
CAPITAL PROJECT FUND						
REVENUES						
213980-398100	TRANSFER FROM GENERAL FUND	(11,841,136)	(13,559,422)	(36,249,959)	(8,233,300)	(8,233,300)
213991-399101	FUND BALANCE APPROPRIATION	(3,119,939)	(3,119,939)	(110,000)	(110,000)	(110,000)
TOTAL REVENUES		(14,961,075)	(16,679,361)	(36,359,959)	(8,343,300)	(8,343,300)
EXPENDITURES						
TRANSFER TO OTHER FUNDS						
219800-498010	TRANSFER TO GENERAL FUND	3,119,939	7,627,311	110,000	110,000	110,000
TOTAL TRANSFER TO OTHER FUNDS		3,119,939	7,627,311	110,000	110,000	110,000
FUTURE PROJECT FUNDING						
219930-441101	FUTURE COUNTY FACILITIES	1,200,000	1,200,000	4,282,791	1,200,000	1,200,000
219930-44XXXX	VOTING MACHINES	-	-	50,000	-	-
219930-441401	EASTERN COMMUNITY CENTER	-	-	529,000	-	-
219930-441701	FACILITES MAINTENANCE	500,000	500,000	843,825	500,000	500,000
219930-443200	LEC FUTURE EXPANSION	100,000	100,000	158,700	100,000	100,000
219930-449210	ECONOMIC DEVELOPMENT COMMISSION	40,000	50,000	100,000	50,000	50,000
219930-459122	WATAUGA COUNTY SCHOOLS CIP	500,000	-	-	-	-
219930-459121	WATAUGA COUNTY SCHOOLS LONG TERM CIP	5,098,300	5,179,550	5,319,300	5,260,800	5,260,800
219930-459210	CALDWELL COMMUNITY COLLEGE	50,000	50,000	80,000	50,000	50,000
219930-461100	EMERGENCY COMMUNICATIONS	4,200,000	1,800,000	7,900,000	300,000	300,000
219930-XXXXX	EMERGENCY MEDICS AMBULANCES	-	-	600,000	600,000	600,000
219330-461101	LIBRARY EXPANSION	30,336	50,000	15,979,250	50,000	50,000
219930-461200	COMMUNITY RECREATION FACILITIES	50,000	100,000	384,593	100,000	100,000
219930-449213	WORKFORCE HOUSING	50,000	-	-	-	-
219930-461301	POTENTIAL FLOOD MITIGATION	22,500	22,500	22,500	22,500	22,500
TOTAL FUTURE PROJECT FUNDING		11,841,136	9,052,050	36,249,959	8,233,300	8,233,300
TOTAL EXPENDITURES		14,961,075	16,679,361	36,359,959	8,343,300	8,343,300

GL ACCOUNT #	BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED FY 26-27	BOARD APPROVED
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FEDERAL EQUITABLE SHARING FUND

REVENUES

223317-343109	FEDERAL EQUITABLE SHARING FUNDS	(23,000)	(23,000)	(60,789)	(60,789)	(60,789)
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TOTAL REVENUES		(23,000)	(23,000)	(60,789)	(60,789)	(60,789)
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EXPENDITURES

224310-431200	TRAVEL-SUBSISTENCE	1,000	800	1,000	1,000	1,000
224310-439500	EMPLOYEE TRAINING	4,000	3,000	3,000	3,000	3,000
224310-444000	SERVICE & MAINTENANCE	8,000	15,000	5,000	5,000	5,000
224310-449100	DUES AND SUBSCRIPTIONS	-	4,200	4,200	4,200	4,200
224310-454000	CAPITAL OUTLAY - VEHICLE	10,000	-	47,589	47,589	47,589

TOTAL EXPENDITURES		23,000	23,000	60,789	60,789	60,789
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STATE SUBSTANCE ABUSE TAX FUND

REVENUES

233317-343109	STATE RESTRICTED REVENUE	(18,350)	(24,000)	(22,050)	(22,050)	(22,050)
233317-349100	INTEREST EARNED	-	-	-	-	-

TOTAL REVENUES		(18,350)	(24,000)	(22,050)	(22,050)	(22,050)
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EXPENDITURES

234310-412801	CELLPHONE ALLOWANCE	3,000	3,000	3,000	3,000	3,000
234310-423800	UNDERCOVER DRUG PURCHASE	10,000	10,000	10,000	10,000	10,000
234310-429000	OTHER SUPPLIES	2,000	2,450	2,500	2,500	2,500
234310-431200	TRAVEL-SUBSISTENCE	-	-	-	-	-
234310-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000	1,000
234310-444000	SERVICE & MAINTENANCE CONTRACTS	1,000	4,200	4,200	4,200	4,200
234310-449100	DUES & SUBSCRIPTIONS	1,350	1,350	1,350	1,350	1,350
234310-454000	CAPITAL OUTLAY - VEHICLES	-	2,000	-	-	-

TOTAL EXPENDITURES		18,350	24,000	22,050	22,050	22,050
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GL ACCOUNT #	BOARD APPROVED		REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
	FY 24-25	FY 25-26			FY 26-27

EMERGENCY TELEPHONE SURCHARGE FUND

REVENUES

263255-360126	EMERGENCY TELEPHONE SURCHARGE	(226,133)	(255,880)	(231,019)	(231,019)	(231,019)
263991-399101	FUND BALANCE APPROPRIATION	(313,470)	-	(137,669)	(137,669)	(137,669)

TOTAL REVENUES		(539,603)	(255,880)	(368,688)	(368,688)	(368,688)
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EXPENDITURES

264330-421000	IMPLEMENTAL FUNCTIONS	5,000	500	500	500	500
264330-422000	SOFTWARE	43,715	45,515	74,505	74,505	74,505
264330-423000	EMPLOYEE TRAINING	14,884	16,660	15,634	15,634	15,634
264330-424000	TELEPHONE	46,534	46,584	44,846	44,846	44,846
264330-425000	HARDWARE	250,670	70,545	133,290	133,290	133,290
264330-426000	FURNITURE	178,800	76,076	99,913	99,913	99,913

TOTAL EXPENDITURES		539,603	255,880	368,688	368,688	368,688
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FIRE SERVICE DISTRICT FUNDS

REVENUES

243100-312000	PRIOR YEARS TAXES BOONE	(7,000)	(7,000)	(10,000)	(10,000)	(10,000)
243100-312001	PRIOR YEARS TAXES FOSCOE	(1,000)	(1,000)	(500)	(500)	(500)
243100-312008	PRIOR YEARS TAXES SHAWNEEHAW	(100)	(100)	-	-	-
243100-318000	INTEREST ON DEL TAXES BOONE	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
243100-318001	INTEREST ON DEL TAXES FOSCOE	(200)	(200)	(200)	(200)	(200)
243100-318005	INTEREST ON DEL TAXES BEECH MTN	-	-	-	-	-
243100-318008	INTEREST ON DEL TAXES SHAWNEEHAW	(50)	(50)	-	-	-
243102-312100	CURRENT YEAR TAXES BOONE	(1,414,620)	(1,391,085)	(1,407,977)	(1,407,977)	(1,407,977)
243102-312101	CURRENT YEAR TAXES FOSCOE	(111,563)	(110,511)	(111,616)	(111,616)	(111,616)
243102-312105	CURRENT YEAR TAXES BEECH MTN	(2,762)	(2,914)	(2,821)	(2,821)	(2,821)
243102-312107	CURRENT YEAR TAXES COVE CREEK	(319)	(331)	(370)	(370)	(370)
243102-312108	CURRENT YEAR TAXES SHAWNEEHAW	(8,447)	(8,769)	(8,516)	(8,516)	(8,516)

TOTAL REVENUES		(1,549,061)	(1,524,960)	(1,545,000)	(1,545,000)	(1,545,000)
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EXPENDITURES

244340-469905	BOONE	1,424,620	1,401,085	1,420,977	1,420,977	1,420,977
244340-469901	FOSCOE	112,763	111,711	112,316	112,316	112,316
244340-469998	BEECH MTN	2,762	2,914	2,821	2,821	2,821
244340-469907	COVE CREEK	319	331	370	370	370
244340-469908	SHAWNEEHAW	8,597	8,919	8,516	8,516	8,516

TOTAL EXPENDITURES		1,549,061	1,524,960	1,545,000	1,545,000	1,545,000
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GL ACCOUNT #		BOARD	BOARD		MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 24-25	FY 25-26		FY 26-27	
FIRE DISTRICT FUNDS						
REVENUES						
283100-311001	INTEREST ON TAXES FOSCOE	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)
283100-311003	INTEREST ON TAXES FALL CREEK	(20)	(20)	(20)	(20)	(20)
283100-311004	INTEREST ON TAXES BEAVER DAM	(1,000)	(1,000)	(1,200)	(1,200)	(1,200)
283100-311005	INTEREST ON TAXES STEWART SIMMONS	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
283100-311006	INTEREST ON TAXES ZIONVILLE	(750)	(750)	(900)	(900)	(900)
283100-311007	INTEREST ON TAXES COVE CREEK	(1,500)	(1,500)	(1,200)	(1,200)	(1,200)
283100-311008	INTEREST ON TAXES SHAWNEEHAW	(500)	(500)	(500)	(500)	(500)
283100-311009	INTEREST ON TAXES MEAT CAMP	(1,600)	(1,600)	(2,000)	(2,000)	(2,000)
283100-311010	INTEREST ON TAXES DEEP GAP	(800)	(800)	(1,000)	(1,000)	(1,000)
283100-311011	INTEREST ON TAXES TODD	(300)	(300)	(250)	(250)	(250)
283100-311012	INTEREST ON TAXES BLOWING ROCK	(1,800)	(1,800)	(1,500)	(1,500)	(1,500)
283100-311019	INTEREST ON TAXES CRESTON	(50)	(50)	(50)	(50)	(50)
283100-312001	PRIOR YEARS TAXES FOSCOE	(3,000)	(3,000)	(4,500)	(4,500)	(4,500)
283100-312003	PRIOR YEARS TAXES FALL CREEK	(10)	(10)	(10)	(10)	(10)
283100-312004	PRIOR YEARS TAXES BEAVER DAM	(1,800)	(1,800)	(3,000)	(3,000)	(3,000)
283100-312005	PRIOR YEARS TAXES STEWART SIMMONS	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)
283100-312006	PRIOR YEARS TAXES ZIONVILLE	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)
283100-312007	PRIOR YEARS TAXES COVE CREEK	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
283100-312008	PRIOR YEARS TAXES SHAWNEEHAW	(800)	(800)	(800)	(800)	(800)
283100-312009	PRIOR YEARS TAXES MEAT CAMP	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
283100-312010	PRIOR YEARS TAXES DEEP GAP	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)
283100-312011	PRIOR YEARS TAXES TODD	(600)	(600)	(600)	(600)	(600)
283100-312012	PRIOR YEARS TAXES BLOWING ROCK	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)
283100-312019	PRIOR YEARS TAXES CRESTON	(120)	(120)	(120)	(120)	(120)
283102-312101	CURRENT YEAR TAXES FOSCOE	(692,611)	(717,112)	(728,491)	(728,491)	(728,491)
283102-312103	CURRENT YEAR TAXES FALL CREEK	(13,669)	(13,824)	(14,186)	(14,186)	(14,186)
283102-312104	CURRENT YEAR TAXES BEAVER DAM	(147,950)	(146,326)	(151,000)	(151,000)	(151,000)
283102-312105	CURRENT YEAR TAXES STEWART SIMMONS	(427,958)	(468,311)	(460,346)	(460,346)	(460,346)
283102-312106	CURRENT YEAR TAXES ZIONVILLE	(169,740)	(169,629)	(172,339)	(172,339)	(172,339)
283102-312107	CURRENT YEAR TAXES COVE CREEK	(375,087)	(350,978)	(383,234)	(383,234)	(383,234)
283102-312108	CURRENT YEAR TAXES SHAWNEEHAW	(170,940)	(169,231)	(175,516)	(175,516)	(175,516)
283102-312109	CURRENT YEAR TAXES MEAT CAMP	(343,344)	(335,878)	(351,153)	(351,153)	(351,153)
283102-312110	CURRENT YEAR TAXES DEEP GAP	(294,421)	(292,500)	(292,720)	(292,720)	(292,720)
283102-312111	CURRENT YEAR TAXES TODD	(83,336)	(83,266)	(84,592)	(84,592)	(84,592)
283102-312112	CURRENT YEAR TAXES BLOWING ROCK	(724,529)	(760,089)	(749,190)	(749,190)	(749,190)
283102-312119	CURRENT YEAR TAXES CRESTON	(7,262)	(7,070)	(7,395)	(7,395)	(7,395)
TOTAL REVENUES		(3,484,897)	(3,548,264)	(3,607,212)	(3,607,212)	(3,607,212)
EXPENDITURES						
284340-469901	FOSCOE	697,011	721,512	734,391	734,391	734,391
284340-469903	FALL CREEK	13,699	13,854	14,216	14,216	14,216
284340-469904	BEAVER DAM	150,750	149,126	155,200	155,200	155,200
284340-469905	STEWART SIMMONS	431,358	471,711	463,746	463,746	463,746
284340-469906	ZIONVILLE	172,090	171,979	174,839	174,839	174,839
284340-469907	COVE CREEK	380,587	356,478	388,434	388,434	388,434
284340-469908	SHAWNEEHAW	172,240	170,531	176,816	176,816	176,816
284340-469909	MEAT CAMP	348,944	341,478	357,153	357,153	357,153
284340-469910	DEEP GAP	297,421	295,500	295,920	295,920	295,920
284340-469911	TODD	84,236	84,166	85,442	85,442	85,442
284340-469912	BLOWING ROCK	729,129	764,689	753,490	753,490	753,490
284340-469919	CRESTON	7,432	7,240	7,565	7,565	7,565
TOTAL EXPENDITURES		3,484,897	3,548,264	3,607,212	3,607,212	3,607,212

GL ACCOUNT #		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED FY 26-27	BOARD APPROVED

OCCUPANCY TAX FUND

REVENUES

293270-312009	OCCUPANCY TAX	(4,000,000)	(3,200,000)	(4,000,000)	(4,000,000)	(4,000,000)
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TOTAL REVENUES		(4,000,000)	(3,200,000)	(4,000,000)	(4,000,000)	(4,000,000)
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EXPENDITURES

294140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	40,000	42,000	50,000	50,000	50,000
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294140-469900	WATAUGA COUNTY DISTRICT U TDA	3,960,000	3,158,000	3,950,000	3,950,000	3,950,000
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TOTAL EXPENDITURES		4,000,000	3,200,000	4,000,000	4,000,000	4,000,000
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DEBT SERVICE FUND

REVENUES

303980-398100	TRANSFER FROM GENERAL FUND	(8,972,112)	(8,683,015)	(8,399,685)	(8,399,685)	(8,399,685)
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TOTAL REVENUES		(8,972,112)	(8,683,015)	(8,399,685)	(8,399,685)	(8,399,685)
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EXPENDITURES

309100-471002	INTEREST-NEW HIGH SCHOOL	395,012	278,415	187,335	187,335	187,335
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309100-472002	PRINCIPAL-NEW HIGH SCHOOL	3,620,000	3,600,000	3,555,000	3,555,000	3,555,000
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309100-477001	INTEREST - RECREATION CENTER	530,400	464,150	398,150	398,150	398,150
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309100-477002	PRINCIPAL-RECREATION CENTER	1,325,000	1,320,000	1,320,000	1,320,000	1,320,000
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309100-478001	INTEREST - VALLE CRUCIS SCHOOL	1,476,700	1,395,450	1,314,200	1,314,200	1,314,200
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309100-478002	PRINCIPAL - VALLE CRUCIS SCHOOL	1,625,000	1,625,000	1,625,000	1,625,000	1,625,000
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TOTAL EXPENDITURES		8,972,112	8,683,015	8,399,685	8,399,685	8,399,685
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GL ACCOUNT #		BOARD	BOARD		MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 24-25	FY 25-26		FY 26-27	
SOLID WASTE ENTERPRISE FUND						
REVENUES						
INTERGOVERNMENTAL REVENUES						
663200-327500	SCRAP TIRE DISPOSAL TAX	(95,000)	(95,000)	(95,500)	(95,500)	(95,500)
663200-327600	WHITE GOODS DISPOSAL TAX	(28,000)	(28,000)	(28,500)	(28,500)	(28,500)
663200-327700	SOLID WASTE DISPOSAL TAX DISTRIBUTION	(32,000)	(33,000)	(34,000)	(34,000)	(34,000)
663300-374211	NC ELECTRONICS MANAGEMENT GRANT	(3,800)	(500)	(1,000)	(1,000)	(1,000)
TOTAL INTERGOVERNMENTAL REVENUES		(158,800)	(156,500)	(159,000)	(159,000)	(159,000)
SERVICE REVENUES						
663740-318001	SOLID WASTE TIPPING FEE INTEREST	(10,500)	(10,000)	(9,000)	(9,000)	(9,000)
663740-350000	SOLID WASTE TIPPING FEES	(2,744,000)	(2,910,056)	(3,426,450)	(3,426,450)	(3,426,450)
663740-350202	DUMPSTER PICK-UP BUSINESSES	(362,831)	(377,500)	(330,000)	(330,000)	(330,000)
663740-350001	SOLID WASTE FEES-CURRENT YEAR	(3,410,655)	(3,779,360)	(3,873,496)	(3,873,496)	(3,873,496)
663740-350201	DUMPSTER PICK-UP SCHOOLS	(18,000)	(18,900)	(17,632)	(17,632)	(17,632)
663740-350300	SOLID WASTE FEES INTEREST	(19,000)	(15,000)	(11,000)	(11,000)	(11,000)
663740-381000	SALE OF RECYCLED SCRAP	(250,000)	(300,000)	(300,000)	(300,000)	(300,000)
TOTAL SERVICE REVENUES		(6,814,986)	(7,410,816)	(7,967,578)	(7,967,578)	(7,967,578)
MISCELLANEOUS REVENUES						
663740-386000	RENTS	(3,000)	(3,000)	(1,200)	(1,200)	(1,200)
663831-349166	INTEREST ON INVESTMENTS	(50,000)	(79,400)	(57,313)	(57,313)	(57,313)
663839-389004	MISCELLANEOUS	(2,000)	-	(500)	(500)	(500)
TOTAL MISCELLANEOUS REVENUES		(55,000)	(82,400)	(59,013)	(59,013)	(59,013)
FUND BALANCE APPROPRIATED						
663991-399100	FUND BALANCE APPROPRIATED	-	-	-	-	-
TOTAL FUND BALANCE APPROPRIATED		-	-	-	-	-
TOTAL SOLID WASTE ENTERPRISE FUND REVENUES		(7,028,786)	(7,649,716)	(8,185,591)	(8,185,591)	(8,185,591)

		BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED	BOARD APPROVED
GL ACCOUNT #				FY 26-27		
EXPENDITURES						
SOLID WASTE OPERATIONS						
667420-412100	SALARIES-REGULAR	1,549,261	1,627,323	1,698,818	1,698,818	1,698,818
667420-412101	SALARIES-NON-REGULAR	15,000	-	-	-	-
667420-412801	CELLPHONE ALLOWANCE	960	960	960	960	960
667420-418100	SOCIAL SECURITY EXPENSE	125,218	130,186	135,905	135,905	135,905
667420-418200	LOCAL GOV'T RETIREMENT EXPENSE	211,939	234,823	257,711	257,711	257,711
667420-418300	HEALTH INSURANCE EXPENSE	243,000	252,000	346,200	346,200	346,200
667420-418400	RETIREE INSURANCE/OPEB	70,000	70,000	70,000	70,000	70,000
667420-418500	UNEMPLOYMENT CONTRIBUTIONS	-	-	-	-	-
667420-418600	WORKER'S COMPENSATION	46,000	46,000	45,000	45,000	45,000
667420-418900	OTHER FRINGE-401K	77,463	81,366	84,941	84,941	84,941
667420-418901	OTHER FRINGE-457	6,840	10,800	15,480	15,480	15,480
667420-421200	UNIFORMS	15,000	15,500	16,250	16,250	16,250
667420-425100	MOTOR FUELS & LUBRICANTS	208,000	200,000	200,000	200,000	200,000
667420-425200	TIRES	40,000	40,000	45,000	45,000	45,000
667420-426000	OFFICE SUPPLIES	4,000	4,000	4,000	4,000	4,000
667420-429000	OTHER SUPPLIES	46,000	46,000	30,000	30,000	30,000
667420-429001	RECYCLING SUPPLIES	-	-	-	-	-
667420-429004	CREDIT CARD ACCEPTANCE FEES	22,000	23,500	26,000	26,000	26,000
667420-431100	TRAVEL-MILEAGE	500	900	900	900	900
667420-431200	TRAVEL-SUBSISTENCE	-	1,000	1,000	1,000	1,000
667420-432100	TELEPHONE SERVICE	6,000	7,000	8,000	8,000	8,000
667420-432500	POSTAGE	3,500	3,400	3,400	3,400	3,400
667420-433100	UTILITIES-ELECTRICITY	47,000	48,000	50,000	50,000	50,000
667420-433300	UTILITIES-PROPANE	15,000	14,500	13,500	13,500	13,500
667420-433400	UTILITIES-WATER	17,000	16,000	15,500	15,500	15,500
667420-434100	PRINTING	-	-	-	-	-
667420-435100	MAINTENANCE & REPAIR-BUILDING	55,000	75,000	68,000	68,000	68,000
667420-435101	MAINTENANCE & REPAIR-GROUNDS	60,000	90,000	92,500	92,500	92,500
667420-435200	MAINTENANCE & REPAIR-EQUIPMENT	99,387	110,000	100,000	100,000	100,000
667420-435300	MAINTENANCE & REPAIR-VEHICLES	70,000	65,000	55,000	55,000	55,000
667420-435301	ONGOING GAS TO ENERGY COSTS	-	-	-	-	-
667420-437000	ADVERTISING	1,500	1,600	1,000	1,000	1,000
667420-439500	EMPLOYEE TRAINING	-	3,801	3,500	3,500	3,500
667420-441100	RENT - LAND	18,350	19,000	18,500	18,500	18,500
667420-444000	SERVICE & MAINTENANCE CONTRACTS	355,000	400,000	300,000	300,000	300,000
667420-445100	GENERAL PROPERTY & LIAB INSURANCE	26,000	27,810	30,000	30,000	30,000
667420-449900	MISCELLANEOUS EXPENSE	4,000	4,800	5,500	5,500	5,500
667420-449901	HAZARDOUS WASTE COLLECTION COSTS	36,000	38,000	50,000	50,000	50,000
667420-449902	MISCELLANEOUS SIGN EXPENSE	15,000	15,500	15,000	15,000	15,000
667420-449966	IT SUPPLIES & SUPPORT CONTRACTS	199,394	240,669	280,606	280,606	280,606
667420-454000	CAPITAL OUTLAY - VEHICLES	-	45,000	216,000	216,000	216,000
667420-455002	CAPITAL OUTLAY - OTHER EQUIPMENT	-	245,000	230,000	230,000	230,000
667420-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	-	200,000	120,000	120,000	120,000
667420-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	95,000	-	-	-	-
667420-469198	POSTCLOSURE COSTS	39,000	40,000	-	-	-
667420-469199	PROFESSIONAL SERVICES-OTHER	85,000	100,000	99,100	99,100	99,100
667420-469505	CONTRACTED SERVICES - INTERNET	6,000	6,500	6,500	6,500	6,500
667420-469566	CONTRACTED SERVICES-TIRE REMOVAL	100,000	115,000	125,000	125,000	125,000
667420-469568	CONTRACTED SERVICES-WASTE HAULING	2,744,000	2,677,000	3,000,000	3,000,000	3,000,000
667420-469569	NC SOLID WASTE SURCHARGE	112,000	112,500	120,000	120,000	120,000
TOTAL SOLID WASTE OPERATIONS		6,890,312	7,505,438	8,004,771	8,004,771	8,004,771

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 24-25	FY 25-26		FY 26-27	
RECYCLING OPERATIONS						
667421-412100	SALARIES-REGULAR	53,051	55,729	58,540	58,540	58,540
667421-412801	CELLPHONE ALLOWANCE	286	480	-	-	-
667421-418100	SOCIAL SECURITY EXPENSE	4,244	4,458	4,683	4,683	4,683
667421-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,257	8,042	8,880	8,880	8,880
667421-418300	HEALTH INSURANCE EXPENSE	13,500	14,000	16,800	16,800	16,800
667421-418600	WORKER'S COMPENSATION	123	123	130	130	130
667421-418900	OTHER FRINGE-401K	2,653	2,786	2,927	2,927	2,927
667421-418901	OTHER FRINGE-457	360	360	360	360	360
667421-426000	OFFICE SUPPLIES	-	-	-	-	-
667421-429001	RECYCLING SUPPLIES	45,000	46,000	51,000	51,000	51,000
667421-429003	ELECTRONICS RECYCLING	12,000	12,000	16,000	16,000	16,000
667421-431100	TRAVEL-MILEAGE	-	300	-	-	-
667421-435200	M&R - EQUIPMENT	-	-	8,000	8,000	8,000
667421-439500	EMPLOYEE TRAINING	-	-	1,000	1,000	1,000
667421-455002	CAPITAL OUTLAY - EQUIPMENT	-	-	12,500	12,500	12,500
TOTAL RECYCLING OPERATIONS EXPENDITURES		138,474	144,278	180,820	180,820	180,820
TOTAL SOLID WASTE ENTERPRISE FUND EXPENDITURES		7,028,786	7,649,716	8,185,591	8,185,591	8,185,591

GL ACCOUNT #		BOARD	BOARD		MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 24-25	FY 25-26		FY 26-27	
REPRESENTATIVE PAYEE FUND						
REVENUES						
753212-369142	REPRESENTATIVE 142	(13,008)	(13,344)	(13,716)	(13,716)	(13,716)
753212-369163	REPRESENTATIVE 163	(11,556)	(11,844)	(12,168)	(12,168)	(12,168)
753212-369168	REPRESENTATIVE 168	(11,556)	(11,844)	(18,024)	(18,024)	(18,024)
753212-369214	REPRESENTATIVE 214	(7,248)	(8,208)	(12,384)	(12,384)	(12,384)
753212-369215	REPRESENTATIVE 215	(11,556)	-	-	-	-
753212-369216	REPRESENTATIVE 216	(10,424)	(10,684)	-	-	-
753212-369223	REPRESENTATIVE 223	(7,544)	(7,736)	(7,952)	(7,952)	(7,952)
753212-369224	REPRESENTATIVE 224	(11,316)	-	-	-	-
753212-369225	REPRESENTATIVE 225	(12,912)	(13,236)	(13,596)	(13,596)	(13,596)
753212-369226	REPRESENTATIVE 226	(11,316)	(1,608)	-	-	-
753212-369227	REPRESENTATIVE 227	-	(19,704)	(20,256)	(20,256)	(20,256)
753212-369229	REPRESENTATIVE 229	-	(360)	(360)	(360)	(360)
753212-369230	REPRESENTATIVE 230		(18,528)	-	-	-
753212-369231	REPRESENTATIVE 231	-	(29,340)	(30,012)	(30,012)	(30,012)
753212-211232	REPRESENTATIVE 232	-	-	(11,928)	(11,928)	(11,928)
753212-369234	REPRESENTATIVE 234	-	(11,604)	-	-	-
753212-369235	REPRESENTATIVE 235	-	(11,604)	(12,168)	(12,168)	(12,168)
753212-369236	REPRESENTATIVE 236	-	(18,888)	-	-	-
753212-369237	REPRESENTATIVE 237	-	-	(11,928)	(11,928)	(11,928)
753212-369238	REPRESENTATIVE 238	-	-	(19,572)	(19,572)	(19,572)
TOTAL REVENUES		(108,436)	(188,532)	(184,064)	(184,064)	(184,064)
EXPENDITURES						
754400-469142	REPRESENTATIVE 142	13,008	13,344	13,716	13,716	13,716
754400-469163	REPRESENTATIVE 163	11,556	11,844	12,168	12,168	12,168
754400-469168	REPRESENTATIVE 168	11,556	11,844	18,024	18,024	18,024
754400-469214	REPRESENTATIVE 214	7,248	8,208	12,384	12,384	12,384
754400-469215	REPRESENTATIVE 215	11,556	-	-	-	-
754400-469216	REPRESENTATIVE 216	10,424	10,684	-	-	-
754400-469223	REPRESENTATIVE 223	7,544	7,736	7,952	7,952	7,952
754400-469224	REPRESENTATIVE 224	11,316	-	-	-	-
754400-469225	REPRESENTATIVE 225	12,912	13,236	13,596	13,596	13,596
754400-469226	REPRESENTATIVE 226	11,316	1,608	-	-	-
754400-469227	REPRESENTATIVE 227	-	19,704	20,256	20,256	20,256
754400-469229	REPRESENTATIVE 229	-	360	360	360	360
754400-469230	REPRESENTATIVE 230	-	18,528	-	-	-
754400-469231	REPRESENTATIVE 231	-	29,340	30,012	30,012	30,012
754400-469232	REPRESENTATIVE 232	-	-	11,928	11,928	11,928
754400-469234	REPRESENTATIVE 234	-	11,604	-	-	-
754400-469235	REPRESENTATIVE 235	-	11,604	12,168	12,168	12,168
754400-469236	REPRESENTATIVE 236	-	18,888	-	-	-
754400-469237	REPRESENTATIVE 237	-	-	11,928	11,928	11,928
754400-469238	REPRESENTATIVE 238	-	-	19,572	19,572	19,572
TOTAL EXPENDITURES		108,436	188,532	184,064	184,064	184,064
FINES AND FORFEITURES FUND						
REVENUES						
31389-395123	PENALTIES, FINES AND FORFEITURES	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)
TOTAL REVENUES		(240,000)	(240,000)	(240,000)	(240,000)	(240,000)
EXPENDITURES						
315911-463200	BOARD OF ED. FINES & FORFEITURES	240,000	240,000	240,000	240,000	240,000
TOTAL EXPENDITURES		240,000	240,000	240,000	240,000	240,000

GL ACCOUNT #					
	BOARD APPROVED FY 24-25	BOARD APPROVED FY 25-26	REQUESTED	MANAGER RECOMMENDED FY 26-27	BOARD APPROVED
DEED OF TRUST FUND					
REVENUES					
323341-395124 REGISTER OF DEEDS PERMITS AND FEES	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
TOTAL REVENUES	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
EXPENDITURES					
324180-463210 PAYMENT OF FEES TO THE STATE OF N.C.	75,000	75,000	75,000	75,000	75,000
TOTAL EXPENDITURES	75,000	75,000	75,000	75,000	75,000
WATAUGA COUNTY NET BUDGET TOTAL	103,205,128	108,839,928	145,882,406	109,814,439	109,897,439

Watauga County
Capital Improvement Program
FY-2027

(Adopted)
6-2-2026

GENERAL FUND	Planning Year 2026-2027	Planning Year 2027-2028	Planning Year 2028-2029	Planning Year 2029-20230	Planning Year 2030-2031	Planning Year 2031-2032	TOTAL
GENERAL GOVERNMENT							
Voting Machines	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
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 Mitiigation	\$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	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,800,000
Emergency Medics Ambulances	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$3,600,000
ECONOMIC/PHYSICAL DEVELOPMENT							
Commerce Park	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
CULTURAL & RECREATIONAL							
Community Facilities	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
Future Facilities/Park Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facility Renovations and Upgrades	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
EDUCATION							
CCC&TI Campus Expansion	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
WC Schools - Future Needs	\$5,260,800	\$5,342,050	\$5,428,300	\$5,500,000	\$5,500,000	\$5,500,000	\$32,531,150
TOTALS	\$8,233,300	\$8,364,550	\$8,450,800	\$8,522,500	\$8,522,500	\$8,522,500	\$50,366,150

Watauga County Pay and Classification Plan

Effective 7/1/2026

APPENDIX B

	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Container Site Attendant	1	40,344	50,430	60,516
Cook I	1	40,344	50,430	60,516
Custodian I	1	40,344	50,430	60,516
In-Home Aide I	1	40,344	50,430	60,516
Kitchen Assistant	1	40,344	50,430	60,516
Utility Worker	1	40,344	50,430	60,516
Custodian II	2	42,361	52,951	63,542
Processing Assistant III	2	42,361	52,951	63,542
Senior Center Assistant	2	42,361	52,951	63,542
Cook II	3	44,479	55,599	66,719
Data Entry Specialist	3	44,479	55,599	66,719
In-Home Aide II	3	44,479	55,599	66,719
Office Clerk	3	44,479	55,599	66,719
Public Works Technician	3	44,479	55,599	66,719
Tax Listing Clerk	3	44,479	55,599	66,719
Assistant Custodian Crew Chief (PT Regular)	4	46,703	58,379	70,055
Deputy Register of Deeds I	4	46,703	58,379	70,055
Income Maintenance Caseworker I	4	46,703	58,379	70,055
Program Assistant - Elections	4	46,703	58,379	70,055
Program Assistant - Planning	4	46,703	58,379	70,055
Program Assistant - Recreation	4	46,703	58,379	70,055
Sanitation Truck Operator	4	46,703	58,379	70,055
Tax Mapper I	4	46,703	58,379	70,055
Veterans Services Assistant	4	46,703	58,379	70,055
Custodian Crew Chief	5	49,039	61,299	73,559
Deputy Tax Collector I	5	49,039	61,299	73,559
Equipment Operator I	5	49,039	61,299	73,559
License Tag Specialist	5	49,039	61,299	73,559
Mechanic I - Sanitation	5	49,039	61,299	73,559
Maintenance Technician I	5	49,039	61,299	73,559
Administrative Assistant I	6	51,491	64,364	77,237
Administrative Assistant I / DCI/TAC Coordinator	6	51,491	64,364	77,237
Animal Control Officer	6	51,491	64,364	77,237
Deputy Register Of Deeds II	6	51,491	64,364	77,237
Detention Officer I	6	51,491	64,364	77,237
Emergency Medical Technician	6	51,491	64,364	77,237
Equipment Operator II	6	51,491	64,364	77,237
Finance Accounting Tech I	6	51,491	64,364	77,237
Fitness Instructor - PT Reg	6	51,491	64,364	77,237
Income Maintenance Caseworker II	6	51,491	64,364	77,237
Manufactured Housing Specialist	6	51,491	64,364	77,237
Tax Listing Clerk / PUV Specialist	6	51,491	64,364	77,237
Telecommunicator I	6	51,491	64,364	77,237
Deputy Tax Collector II	7	54,067	67,584	81,101
Detention Officer II	7	54,067	67,584	81,101

Emergency Management Technician I	7	54,067	67,584	81,101
Finance Accounting Tech II	7	54,067	67,584	81,101
Maintenance Mechanic II	7	54,067	67,584	81,101
Maintenance Technician II	7	54,067	67,584	81,101
Mechanic II - Sanitation	7	54,067	67,584	81,101
Paramedic I	7	54,067	67,584	81,101
Recycling Coordinator	7	54,067	67,584	81,101
Social Worker I	7	54,067	67,584	81,101
Telecommunicator II	7	54,067	67,584	81,101
Administrative Assistant II	8	56,770	70,963	85,155
Administrative Assistant II - Sheriff	8	56,770	70,963	85,155
Assistant Aquatics Director	8	56,770	70,963	85,155
Asst. Fire Marshal/Emergency Mngmt. Coord.	8	56,770	70,963	85,155
Business Property Appraiser	8	56,770	70,963	85,155
Chief Animal Control Officer	8	56,770	70,963	85,155
Chief Deputy Register of Deeds	8	56,770	70,963	85,155
Child Services Enforcement Agent II	8	56,770	70,963	85,155
Conservation Technician	8	56,770	70,963	85,155
Deputy Sheriff I	8	56,770	70,963	85,155
Emergency Management Technician II	8	56,770	70,963	85,155
GIS Technician	8	56,770	70,963	85,155
Income Maintenance Supervisor I	8	56,770	70,963	85,155
Land Records Specialist	8	56,770	70,963	85,155
Paramedic II	8	56,770	70,963	85,155
Recreation Specialist I	8	56,770	70,963	85,155
Telecommunications Assistant Supervisor	8	56,770	70,963	85,155
Tax Appraiser I	8	56,770	70,963	85,155
Chief Finance Accounting Tech /Payroll	9	59,608	74,510	89,412
Deputy Sheriff II	9	59,608	74,510	89,412
Detention Supervisor	9	59,608	74,510	89,412
911 Services Coordinator	9	59,608	74,510	89,412
Senior Center Director I	9	59,608	74,510	89,412
Sex Offender Compliance Officer	9	59,608	74,510	89,412
Aquatics Director	10	62,589	78,236	93,884
Child Services Enforcement Supervisor I	10	62,589	78,236	93,884
Detective I	10	62,589	78,236	93,884
Domestic Violence Officer	10	62,589	78,236	93,884
EMS Shift Supervisor	10	62,589	78,236	93,884
Home Delivered Meals Coordinator	10	62,589	78,236	93,884
License Tag Director	10	62,589	78,236	93,884
Maintenance Tech Crew Chief	10	62,589	78,236	93,884
Recreation Specialist II	10	62,589	78,236	93,884
Senior Center Director II	10	62,589	78,236	93,884
Social Worker II	10	62,589	78,236	93,884
Tax Appraiser II	10	62,589	78,236	93,884
Telecommunications Supervisor	10	62,589	78,236	93,884
Veteran Service Officer	10	62,589	78,236	93,884
Assistant Chief Detention Officer	11	65,719	82,149	98,579
Clerk to the Board	11	65,719	82,149	98,579

Code Enforcement Officer I	11	65,719	82,149	98,579
Detective II	11	65,719	82,149	98,579
Human Resources Coordinator	11	65,719	82,149	98,579
Maintenance Mechanic Crew Chief	11	65,719	82,149	98,579
Planner I	11	65,719	82,149	98,579
Planner/Development Coordinator	11	65,719	82,149	98,579
POA CAP Case Manager	11	65,719	82,149	98,579
Assistant Communications Director	12	69,005	86,256	103,508
Athletic Director	12	69,005	86,256	103,508
Code Enforcement Officer II	12	69,005	86,256	103,508
Deputy Sheriff-Sergeant	12	69,005	86,256	103,508
Deputy Sheriff-Sergeant-Civil	12	69,005	86,256	103,508
Information Systems Technician	12	69,005	86,256	103,508
RN Supervisor/Assessor	12	69,005	86,256	103,508
Sergeant Detective	12	69,005	86,256	103,508
Social Worker III	12	69,005	86,256	103,508
Assistant Parks and Recreation Director	13	72,455	90,569	108,683
Code Enforcement Officer III	13	72,455	90,569	108,683
Deputy Sheriff-Lieutenant	13	72,455	90,569	108,683
Emergency Mgmt Coord/Fire Marshal	13	72,455	90,569	108,683
In-Home Services Supervisor	13	72,455	90,569	108,683
Lieutenant-Civil	13	72,455	90,569	108,683
Operations Services Manager	13	72,455	90,569	108,683
Planner II	13	72,455	90,569	108,683
Social Worker I/A/T	13	72,455	90,569	108,683
Tax Collections Director	13	72,455	90,569	108,683
Assistant Tax Administrator	14	76,078	95,098	114,117
Board of Elections Director	14	76,078	95,098	114,117
Chief Code Enforcement Officer	14	76,078	95,098	114,117
Chief Detention Officer	14	76,078	95,098	114,117
PC/Network Specialist	14	76,078	95,098	114,117
Chief Detective Captain	15	79,882	99,853	119,823
Deputy Sheriff-Captain	15	79,882	99,853	119,823
Support Services Supervisor - Captain	15	79,882	99,853	119,823
Emergency Medical Services Chief	16	83,877	104,846	125,816
Parks and Recreation Director	16	83,877	104,846	125,816
Project on Aging Director	16	83,877	104,846	125,816
Register Of Deeds	16	83,877	104,846	125,816
Social Worker Supervisor III	16	83,877	104,846	125,816
Major - Chief Deputy	17	88,071	110,089	132,107
Assistant Finance Director	18	92,473	115,591	138,710
Emergency Services Director	18	92,473	115,591	138,710
Human Resources Director	18	92,473	115,591	138,710
	19	97,097	121,371	145,646
	20	101,953	127,441	152,930
Maintenance Director	21	107,050	133,813	160,575
Operations Services Director	21	107,050	133,813	160,575
	22	112,404	140,505	168,606

Planning & Inspections/EDC Director	23	118,023	147,529	177,035
Tax Administrator	23	118,023	147,529	177,035
County Sheriff	24	123,925	154,906	185,888
Finance Director	24	123,925	154,906	185,888
Information Technology Director	24	123,925	154,906	185,888
Social Services Director	25	130,121	162,651	195,182



Watauga County Adopted Budget Fiscal Year 2026–2027

ADOPTED JUNE 2, 2026