

Fiscal Year
2014-2015

Watauga County Proposed Budget



Board of Commissioners

Nathan A. Miller, Chairman

David Blust, Vice-Chairman

Billy Kennedy

John Welch

Perry Yates

Index

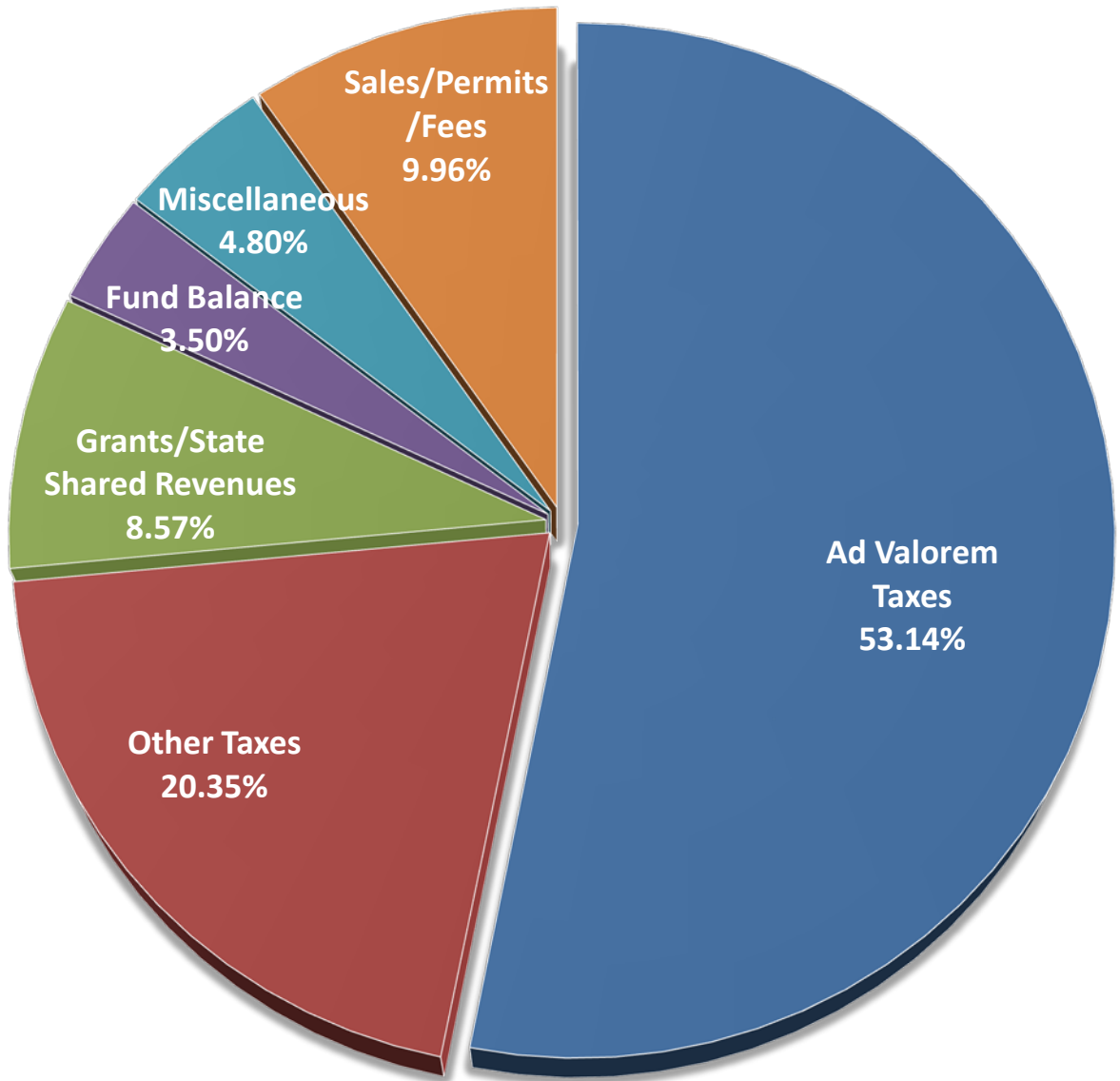
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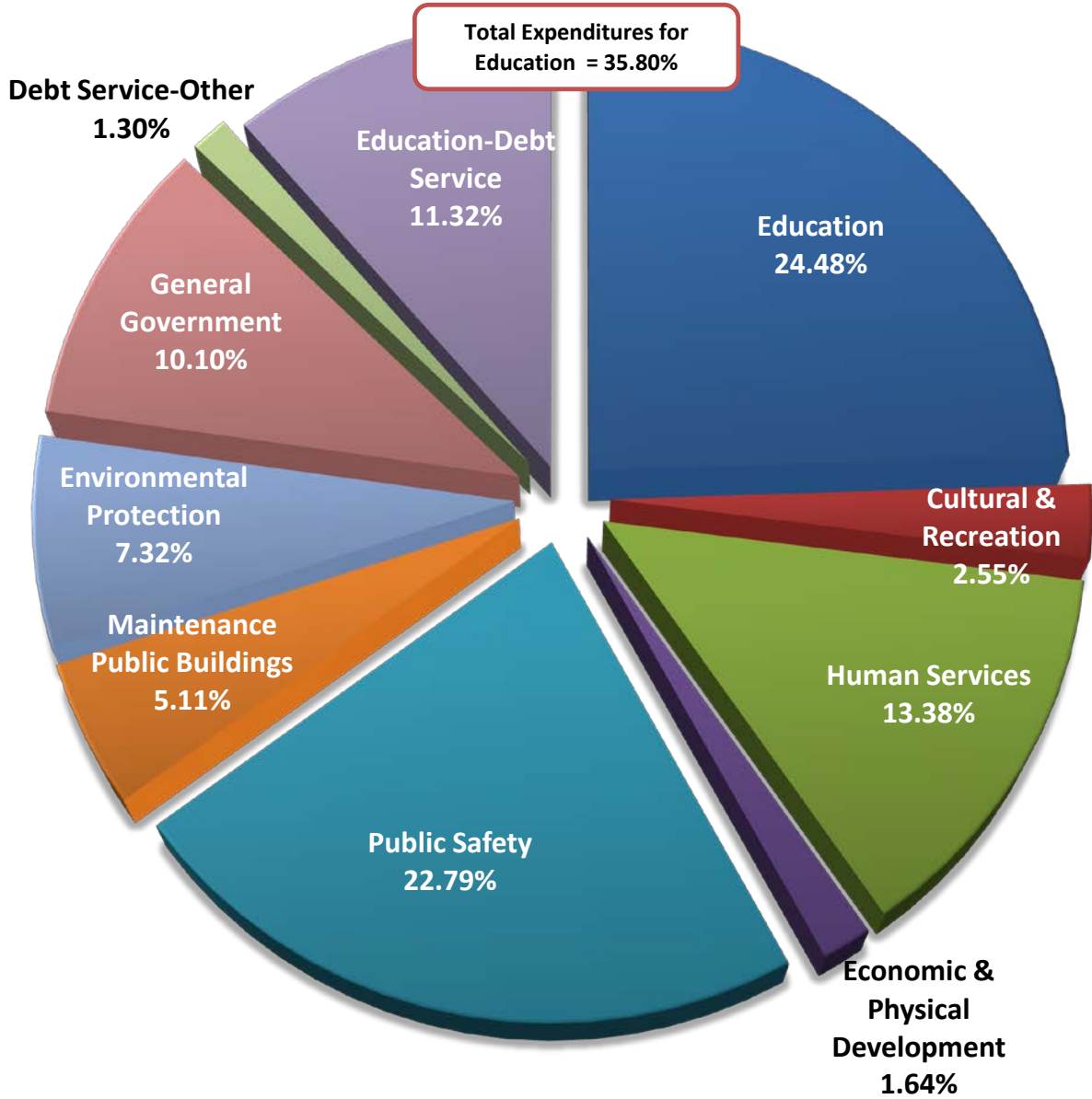
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**WATAUGA COUNTY REVENUES
FISCAL YEAR 2014-2015**



**WATAUGA COUNTY EXPENDITURES
FISCAL YEAR 2014-2015**



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
GENERAL FUND REVENUES					
TAXES AD VALOREM					
10-3100-318000	INTEREST ON DELINQUENT TAXES	-130,000	-130,000	-120,000	-120,000
10-3100-318800	TAXES AD VALOREM-PRIOR YEARS	-500,000	-500,000	-400,000	-400,000
10-3101-312010	TAXES AD VALOREM-CURRENT YEAR	-26,730,605	-26,898,386	-26,776,370	-26,776,370
TOTAL TAXES AD VALOREM		-\$27,360,605	-\$27,528,386	-\$27,296,370	-\$27,296,370
OTHER TAXES					
10-3200-323100	1% LOCAL OPTION SALES TAX-39	-4,959,375	-4,900,041	-4,817,500	-4,817,500
10-3200-323200	1/2% LOCAL OPTION SALES TAX-40	-2,095,500	-2,087,905	-2,357,500	-2,357,500
10-3200-323300	1/2% LOCAL OPTION SALES TAX-42	-2,511,215	-2,507,489	-2,767,500	-2,767,500
10-3200-323500	HOLD HARMLESS-MEDICAID RELIEF	-675,000	-756,413	-752,448	-752,448
10-3200-324000	REAL PROP.TRANS./EXCISE STAMPS	-300,000	-300,000	-300,000	-300,000
10-3200-326100	CABLE TV FRANCHISE TAX	-335,000	-325,000	-335,000	-335,000
10-3200-326600	ABC BOTTLE TAX	-19,250	-19,000	-20,000	-20,000
10-3200-341401	GROSS RECEIPTS TAX-VEHICLE RENTALS	-30,000	-30,000	-30,000	-30,000
10-3414-341406	GROSS RECEIPTS TAX-HEAVY EQUIPMENT	-6,500	-4,000	-3,500	-3,500
10-3270-312006	OCCUPANCY TAX COLLECTION ADMIN FEE	-18,000	-18,800	-19,500	-19,500
TOTAL OTHER TAXES		-10,949,840	-10,948,648	-11,402,948	-11,402,948
INTERGOVERNMENTAL REVENUES					
10-3300-341200	NCACC WELLNESS GRANT	-7,508	0	0	0
10-3300-341400	DOT GRANTS - FIRE DEPARTMENTS	0	-50,000	0	0
10-3300-341600	OJP DRUG COURT GRANT	-36,563	-65,509	0	0
10-3300-342600	SPAY & NEUTER GRANT	0	-2,000	-2,000	-2,000
10-3300-341701	HAVA GRANT	-5,768	0	0	0
10-3300-343107	USDOJ - BULLETPROOF VESTS	0	-3,000	-3,000	-3,000
10-3300-343300	EMERGENCY MANAGEMENT GRANT	-30,000	-30,000	-30,000	-30,000
10-3300-343305	NCDOT BIKE & PED GRANT	0	-375,000	0	0
10-3300-343308	NCDOT ENHANCEMENT FD	0	-600,000	0	0
10-3300-343313	EM TRAINING GRANT	-4,630	-1,856	0	0
10-3300-343316	DENR DIV WATER QUALITY	-65,000	0	0	0
10-3300-345000	ROAP GRANT FOR TRANSPORTATION	-102,569	-116,920	0	0

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED
10-3300-349600	SOIL & WATER STATE GRANT	-3,600	-3,600	-3,600	-3,600
10-3300-349601	SOIL CONSERVATION TECH COST SHARE	-24,000	-22,000	-22,000	-22,000
10-3300-349909	NC LOTTERY FUNDS/ADM	-1,273,988	-860,163	-427,750	-427,750
10-3300-358200	VETERANS SERVICE GRANT	-1,400	-1,400	-1,400	-1,400
10-3300-333000	JPCP STATE GRANT FUNDS	-114,912	-111,170	-111,170	-111,170
10-3300-359110	PUBLIC SCHOOLS NAT FOREST SERVICE	-594	-575	-575	-575
10-3315-332300	COURT FACILITIES FEES	-135,000	-135,000	-125,000	-125,000
10-3311-320000	PAYMENT IN LIEU OF TAXES	-20,000	-20,000	-20,000	-20,000
TOTAL INTERGOVERNMENTAL REVENUES		-\$1,825,532	-\$2,398,193	-\$746,495	-\$746,495
PERMITS & FEES					
10-3341-341000	FIRE INSPECTION FEES	-3,000	-4,000	-4,500	-4,500
10-3341-341801	REGISTER OF DEED FEES	-280,000	-280,000	-280,000	-280,000
10-3341-341802	REGISTER OF DEEDS-10% FEES	-34,000	-34,000	-34,000	-34,000
10-3341-343100	GUN PERMITS-SHERIFF	-5,000	-5,000	-3,500	-3,500
10-3341-343101	CONCEALED WEAPONS-SHERIFF	-20,000	-27,000	-32,000	-32,000
10-3341-343102	CONCEALED WEAPONS-FINGERPRINTS	-5,000	-3,000	-3,000	-3,000
10-3341-343103	SERVING CIVIL SUMMONS	-50,000	-60,000	-60,000	-60,000
10-3341-343104	DRUG FEES AWARDED BY COURT	-2,000	-2,000	0	0
10-3341-343105	GUN STORAGE FEE - DOMESTIC VIOLENCE	-2,500	-1,000	0	0
10-3341-343200	DETENTION CENTER & OFFICER FEES	-20,000	-20,000	-20,000	-20,000
10-3341-343500	PLANNING & INSPECTION FEES	-180,000	-200,000	-200,000	-200,000
TOTAL PERMITS & FEES		-\$601,500	-\$636,000	-\$637,000	-\$637,000
TAX COLLECTION FEE-TOWNS					
10-3414-341401	TOWN OF BOONE-TAX COLLECTION FEE	-100,000	-98,000	-100,000	-100,000
10-3414-341402	BLOWING ROCK-TAX COLLECTION FEE	-700	0	0	0
10-3414-341403	BEECH MTN-TAX COLLECTION FEE	-500	0	0	0
10-3414-341404	SEVEN DEVILS-TAX COLLECTION FEE	-150	0	0	0
10-3414-341405	GROSS RECEIPTS TAX COLLECTION FEE	-350	-350	-350	-350
TOTAL TAX COLLECTION FEE-TOWNS		-\$101,700	-\$98,350	-\$100,350	-\$100,350

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
PROJECT ON AGING					
10-3586-332000	HOME & COMMUNITY BLOCK GRANT	-259,080	-250,000	-248,000	-248,000
10-3586-332001	MEDICAID REIMBURSEMENTS	-100,000	-80,000	-90,000	-90,000
10-3586-332002	USDA	-25,000	-24,000	-24,000	-24,000
10-3586-332003	IN-HOME SERVICES	-12,430	-12,430	-11,500	-11,500
10-3586-332004	STATE SENIOR CENTER GRANT	-15,670	-15,573	0	0
10-3586-332006	SENIOR'S HEALTH INFO GRANT	-7,832	-5,006	0	0
10-3586-384000	DONATIONS	-19,625	-18,000	-18,000	-18,000
10-3586-385505	SELF SUPPORTING CLASSES	-14,330	-10,000	-9,000	-9,000
10-3586-385506	CONTRACTED INSTRUCTOR CLASS FEES	0	0	-1,000	-1,000
TOTAL PROJECT ON AGING		-\$453,967	-\$415,009	-\$401,500	-\$401,500
RECREATION REVENUES					
10-3612-361220	AQUATICS	-71,000	-65,000	-78,000	-78,000
10-3612-361250	ATHLETICS	-130,000	-130,000	-120,000	-106,250
10-3612-361260	SPECIAL POPULATIONS PROGRAMS	-40,000	-48,000	-48,000	-50,000
10-3612-361280	SPECIAL PROGRAMS	-47,020	-43,000	-52,000	-52,000
10-3612-385502	SENIOR GAMES	-6,000	-6,000	-6,000	-6,000
10-3612-386002	FACILITY RENTALS	-7,200	-7,000	-8,000	-7,000
10-3612-389001	DONATIONS	-1,000	-1,000	-1,000	-750
TOTAL RECREATION REVENUES		-\$302,220	-\$300,000	-\$313,000	-\$300,000
SALES & SERVICES					
10-3835-341300	TDA SERVICES FEES	-12,000	-12,000	-48,000	-48,000
10-3835-341350	BLOWING ROCK COMMUNICATIONS FEE	-165,015	-167,655	-170,505	-170,505
10-3835-341405	SALE OF TAX MAPS	-750	-750	-750	-750
10-3835-341700	ELECTIONS REVENUES	-500	-30,000	-100	-100
10-3835-343201	REIMBURSEMENT FOR PRISONERS	-6,000	-6,000	-6,000	-6,000
10-3414-341420	NC DMV FEES	-75,000	-90,000	-90,000	-90,000
10-3414-341421	TAG OFFICE NOTARY FEES	-28,000	-25,000	-28,000	-28,000
10-3414-341422	PASSPORT & PHOTO FEES	-13,000	-10,000	-10,000	-10,000
10-3835-382000	SALE OF FIXED ASSETS	-35,000	-25,000	-25,000	-25,000
TOTAL SALES & SERVICES		-\$335,265	-\$366,405	-\$378,355	-\$378,355

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
MISCELLANEOUS REVENUES					
10-3839-343100	DONATIONS-SHERIFF	-1,000	0	0	0
10-3839-384000	DONATIONS	-199,600	-240,397	0	0
10-3839-386000	RENTS	-154,650	-179,700	-210,000	-210,000
10-3839-389000	MISCELLANEOUS	-54,610	-70,200	-75,000	-75,000
10-3839-389002	MEDICAL DIRECTOR COST SHARE	-12,000	-12,000	-12,000	-12,000
10-3839-389003	INMATE SALES COMMISSIONS	-19,000	-22,000	-44,000	-44,000
10-3432-343202	MEDICAL FEES-INMATES	-4,000	-4,000	-4,000	-4,000
10-3835-349601	TREE SALES AND RAIN BARRELS	-3,529	0	0	0
10-3839-389911	911 IMPLEMENTATION/ADDRESSING FEE	-57,770	-59,525	-60,628	-60,628
10-3839-389915	MISCELLANEOUS REVENUE FROM TOWNS	0	-1,300,000	-1,332,500	-1,332,500
10-3831-349100	INTEREST ON INVESTMENTS	-75,000	-60,000	-60,000	-60,000
TOTAL MISCELLANEOUS REVENUES		-\$581,159	-\$1,947,822	-\$1,798,128	-\$1,798,128
TRANSFER FROM OTHER FUNDS					
10-3980-398121	TRANSFER FROM CAPITAL PROJECTS	-52,085	0	0	0
TOTAL TRANSFER FROM OTHER FUNDS		-\$52,085	\$0	\$0	\$0
FUND BALANCE APPROPRIATED					
10-3991-399100	FUND BALANCE APPROPRIATION	-650,000	-1,320,236	-14,568,654	-517,000
10-3991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-230,605	-525,928	0	0
10-3991-399103	FUND BAL APPROP/ROD ENHANCEMENT	-28,463	-17,903	-17,015	-17,015
TOTAL FUND BALANCE APPROPRIATED		-\$909,068	-\$1,864,067	-\$14,585,669	-\$534,015
TOTAL GENERAL FUND REVENUES		-\$43,472,941	-\$46,502,880	-\$57,659,815	-\$43,595,161

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
GENERAL FUND EXPENDITURES					
GOVERNING BODY					
10-4110-412100	SALARIES-REGULAR	37,702	37,702	38,456	38,456
10-4110-413000	TRAVEL ALLOWANCE	13,266	13,266	13,266	13,266
10-4110-418100	SOCIAL SECURITY EXPENSE	4,077	4,077	4,138	4,138
10-4110-418600	WORKER'S COMPENSATION	200	200	150	150
10-4110-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000
10-4110-431100	TRAVEL-MILEAGE	500	500	500	500
10-4110-431200	TRAVEL-SUBSISTENCE	2,152	2,087	1,887	1,887
10-4110-437000	ADVERTISING	1,500	750	1,000	1,000
10-4110-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000
10-4110-449900	MISCELLANEOUS EXPENSE	1,500	1,500	1,500	1,500
TOTAL GOVERNING BODY		\$62,897	\$62,082	\$62,897	\$62,897
ADMINISTRATION					
10-4120-412100	SALARIES-REGULAR	227,224	231,244	235,869	235,869
10-4120-412801	CELL PHONE ALLOWANCE	960	960	960	960
10-4120-413000	VEHICLE ALLOWANCE	4,200	4,200	4,200	4,200
10-4120-418100	SOCIAL SECURITY EXPENSE	18,591	18,912	19,282	19,282
10-4120-418200	LOCAL GOV'T RETIREMENT EXPENSE	16,267	16,904	17,354	17,354
10-4120-418300	HEALTH INSURANCE EXPENSE	29,800	31,400	34,000	34,000
10-4120-418600	WORKER'S COMPENSATION	1,000	1,000	881	881
10-4120-418900	OTHER FRINGE-401K	11,619	11,820	12,051	12,051
10-4120-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440
10-4120-426000	OFFICE SUPPLIES	3,500	3,500	3,500	3,500
10-4120-431100	TRAVEL-MILEAGE	500	500	750	750
10-4120-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,500	1,500
10-4120-432500	POSTAGE	500	500	500	500
10-4120-439500	EMPLOYEE TRAINING	1,000	1,000	1,250	1,250
10-4120-445300	INSURANCE-FIDELITY BOND	175	175	450	450
10-4120-449100	DUES & SUBSCRIPTIONS	2,500	1,750	1,750	1,750
TOTAL ADMINISTRATION		\$320,276	\$326,305	\$335,737	\$335,737

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
FINANCE DEPT					
10-4130-412100	SALARIES-REGULAR	217,593	221,945	225,122	225,122
10-4130-412801	CELL PHONE ALLOWANCE	0	0	480	480
10-4130-418100	SOCIAL SECURITY EXPENSE	17,407	17,756	18,010	18,010
10-4130-418200	LOCAL GOV'T RETIREMENT EXPENSE	15,232	15,870	16,209	16,209
10-4130-418300	HEALTH INSURANCE EXPENSE	37,250	39,250	42,500	42,500
10-4130-418600	WORKER'S COMPENSATION	600	730	898	898
10-4130-418900	OTHER FRINGE-401K	10,880	11,100	11,256	11,256
10-4130-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800
10-4130-426000	OFFICE SUPPLIES	4,000	3,500	3,200	3,200
10-4130-431100	TRAVEL-MILEAGE	500	500	450	450
10-4130-431200	TRAVEL-SUBSISTENCE	1,000	1,000	800	800
10-4130-432500	POSTAGE	2,300	2,300	2,200	2,200
10-4130-434100	PRINTING	300	250	250	250
10-4130-439500	EMPLOYEE TRAINING	750	1,250	1,500	1,500
10-4130-445300	INSURANCE-FIDELITY BOND	175	175	450	450
10-4130-449100	DUES & SUBSCRIPTIONS	800	700	700	700
10-4130-449900	MISCELLANEOUS EXPENSE	500	250	250	250
10-4130-469100	PROFESSIONAL SERVICES-AUDIT	45,400	45,400	50,000	50,000
TOTAL FINANCE DEPT		\$356,487	\$363,776	\$376,075	\$376,075

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED
TAX ADMINISTRATION					
10-4140-412100	SALARIES-REGULAR	687,833	684,636	671,521	671,521
10-4140-412600	SALARIES-PART-TIME	26,000	15,750	3,800	3,000
10-4140-412801	CELLPHONE ALLOWANCE	1,920	1,920	1,440	1,440
10-4140-418100	SOCIAL SECURITY EXPENSE	57,260	56,031	54,141	54,077
10-4140-418200	LOCAL GOV'T RETIREMENT EXPENSE	48,148	48,951	48,453	48,453
10-4140-418300	HEALTH INSURANCE EXPENSE	111,750	125,600	127,500	127,500
10-4140-418600	WORKER'S COMPENSATION	7,000	5,603	8,000	8,000
10-4140-418900	OTHER FRINGE-401K	34,488	34,232	33,648	33,648
10-4140-418901	OTHER FRINGE-457	5,400	5,760	5,400	5,400
10-4140-425100	MOTOR FUELS & LUBRICANTS	8,000	8,000	6,500	6,500
10-4140-425200	TIRES	750	750	1,000	1,000
10-4140-426000	OFFICE SUPPLIES	5,000	4,700	4,700	4,700
10-4140-431100	TRAVEL-MILEAGE	2,500	2,500	2,500	2,500
10-4140-431200	TRAVEL-SUBSISTENCE	2,500	2,500	5,000	5,000
10-4140-432500	POSTAGE	55,000	49,500	30,000	30,000
10-4140-434100	PRINTING	52,000	60,000	20,000	20,000
10-4140-434200	MOTOR VEHICLE BILLING EXPENSES	0	60,000	60,000	60,000
10-4140-435300	MAINTENANCE & REPAIR-VEHICLES	1,500	1,500	2,000	2,000
10-4140-437000	ADVERTISING	7,000	7,000	8,400	8,400
10-4140-439500	EMPLOYEE TRAINING	3,500	3,500	5,600	5,600
10-4140-445300	INSURANCE-FIDELITY BOND	450	450	450	450
10-4140-449100	DUES & SUBSCRIPTIONS	1,000	700	1,080	1,080
10-4140-449900	MISCELLANEOUS EXPENSE	750	500	500	500
10-4140-467000	BOARD MEMBER FEES	3,000	3,000	3,000	3,000
10-4140-469101	PROFESSIONAL SERVICES - LEGAL	8,000	11,000	10,000	8,000
10-4140-469500	CONTRACTED SERVICES	6,000	5,000	12,100	2,500
10-4140-469505	CONTRACTED SERVICES - SCANNING	4,000	4,000	6,000	4,000
10-4140-469507	CONTRACTED SERVICES - BUSINESS AUDITS	27,000	27,000	0	0
TOTAL TAX ADMINISTRATION		\$1,167,749	\$1,230,083	\$1,132,733	\$1,118,269

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
TAX REVALUATION					
10-4141-412100	SALARIES-REGULAR	41,297	0	0	0
10-4141-412600	SALARIES-PART-TIME	40,000	55,000	0	0
10-4141-418100	SOCIAL SECURITY EXPENSE	6,504	2,400	0	0
10-4141-418200	RETIREMENT-CONT.	2,891	0	0	0
10-4141-418300	HEALTH INSURANCE EXPENSE	7,450	0	0	0
10-4141-418600	WORKER'S COMPENSATION	250	115	0	0
10-4141-418900	OTHER FRINGE-DEFERRED COMP	2,065	0	0	0
10-4141-418901	OTHER FRINGE-457	360	0	0	0
10-4141-429000	OTHER SUPPLIES	4,500	5,000	1,500	1,500
10-4141-431100	TRAVEL-MILEAGE	500	500	0	0
10-4141-432100	TELEPHONE SERVICE	500	500	475	475
10-4141-437000	ADVERTISING	500	1,000	250	250
10-4141-469500	CONTRACTED SERVICES	213,553	190,633	25,000	25,000
TOTAL TAX REVALUATION		\$320,370	\$255,148	\$27,225	\$27,225
LICENSE PLATE AGENCY					
10-4142-412100	SALARIES-REGULAR	104,220	101,445	103,474	103,474
10-4142-412600	SALARIES-PART-TIME	0	0	30,000	24,853
10-4142-418100	SOCIAL SECURITY EXPENSE	8,338	8,116	10,678	10,266
10-4142-418200	RETIREMENT CONTRIBUTIONS	7,295	7,253	7,450	7,450
10-4142-418300	HOSPITAL INSURANCE EXPENSE	22,350	23,550	25,500	25,500
10-4142-418600	WORKERS COMPENSATION	313	335	602	602
10-4142-418900	OTHER FRINGE-DEFERRED COMP.	5,211	5,072	5,174	5,174
10-4142-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
10-4142-426000	OFFICE SUPPLIES	1,800	1,800	650	650
10-4142-431100	TRAVEL-MILEAGE	800	800	400	400
10-4142-431200	TRAVEL-SUBSISTENCE	1,700	200	200	200
10-4142-432500	POSTAGE	1,800	1,800	1,800	1,800
10-4142-444000	SERVICE AND MAINTENANCE	3,300	3,300	3,300	3,300
10-4142-469500	CONTRACTED SERVICES-SHREDDING	600	600	720	720
TOTAL LICENSE PLATE AGENCY		\$158,807	\$155,351	\$191,028	\$185,469

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
LEGAL SERVICES					
10-4150-431200	TRAVEL-SUBSISTENCE	500	1,000	1,000	1,000
10-4150-469101	PROFESSIONAL SERVICES - LEGAL	65,000	49,000	49,000	49,000
TOTAL LEGAL SERVICES		\$65,500	\$50,000	\$50,000	\$50,000
COURT FACILITIES					
10-4160-426000	OFFICE SUPPLIES	500	600	600	600
10-4160-429001	OTHER SUPPLIES-LAW BOOKS	500	800	800	800
10-4160-439903	JURY COMMISSION EXPENSE	0	900	0	0
10-4160-449900	MISCELLANEOUS EXPENSE	500	500	600	600
TOTAL COURT FACILITIES		\$1,500	\$2,800	\$2,000	\$2,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
BOARD OF ELECTIONS					
10-4170-412100	SALARIES-REGULAR	116,905	119,243	123,711	123,711
10-4170-412600	SALARIES-PART-TIME	49,020	21,000	34,010	22,616
10-4170-418100	SOCIAL SECURITY EXPENSE	13,274	11,219	12,618	11,706
10-4170-418200	LOCAL GOV'T RETIREMENT EXPENSE	8,183	8,526	8,907	8,907
10-4170-418300	HEALTH INSURANCE EXPENSE	22,350	23,550	25,500	25,500
10-4170-418600	WORKER'S COMPENSATION	650	463	541	500
10-4170-418900	OTHER FRINGE-401K	5,845	5,964	6,186	6,186
10-4170-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
10-4170-426000	OFFICE SUPPLIES	4,000	5,000	28,500	5,000
10-4170-431100	TRAVEL-MILEAGE	1,885	800	2,185	1,485
10-4170-431200	TRAVEL-SUBSISTENCE	5,400	1,845	4,058	3,248
10-4170-432100	TELEPHONE SERVICE	300	250	100	100
10-4170-432500	POSTAGE	9,000	11,000	9,497	8,500
10-4170-434100	PRINTING	28,900	26,900	20,900	19,400
10-4170-435200	MAINTENANCE & REPAIR-EQUIPMENT	15,768	30,435	42,539	42,539
10-4170-437000	ADVERTISING	1,045	3,000	2,200	2,200
10-4170-439500	EMPLOYEE TRAINING	1,100	1,100	1,750	1,350
10-4170-441200	RENT-BUILDING	950	1,040	1,028	1,028
10-4170-449100	DUES & SUBSCRIPTIONS	250	250	529	250
10-4170-449900	MISCELLANEOUS EXPENSE	500	500	600	500
10-4170-467000	BOARD MEMBER FEES	9,600	9,600	9,600	9,600
10-4170-467001	ELECTION OFFICIALS	41,677	30,000	34,048	30,000
TOTAL BOARD OF ELECTIONS		\$337,682	\$312,765	\$370,087	\$325,406

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
REGISTER OF DEEDS					
10-4180-412100	SALARIES-REGULAR	278,338	280,157	285,760	285,760
10-4180-413400	SUPPLEMENTAL RETIREMENT	5,000	0	0	0
10-4180-418100	SOCIAL SECURITY EXPENSE	22,267	22,413	22,861	22,861
10-4180-418200	LOCAL GOV'T RETIREMENT EXPENSE	19,484	20,031	20,575	20,575
10-4180-418300	HEALTH INSURANCE EXPENSE	52,150	54,950	59,500	59,500
10-4180-418600	WORKER'S COMPENSATION	800	925	1,127	1,127
10-4180-418900	OTHER FRINGE-401K	10,656	10,782	11,105	11,105
10-4180-418901	OTHER FRINGE-457	2,520	2,520	2,520	2,520
10-4180-426000	OFFICE SUPPLIES	10,000	10,000	10,000	10,000
10-4180-431100	TRAVEL-MILEAGE	750	1,100	850	850
10-4180-431200	TRAVEL-SUBSISTENCE	1,010	1,346	1,100	1,100
10-4180-432500	POSTAGE	3,200	3,200	3,200	3,200
10-4180-434100	PRINTING	10,854	980	1,250	1,250
10-4180-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	250	250	250
10-4180-439500	EMPLOYEE TRAINING	645	1,000	600	600
10-4180-444000	SERVICE & MAINTENANCE CONTRACT	37,758	37,758	37,758	37,758
10-4180-445300	INSURANCE-FIDELITY BOND	175	175	175	175
10-4180-449100	DUES & SUBSCRIPTIONS	600	600	560	560
10-4180-449900	MISCELLANEOUS EXPENSE	500	500	500	500
10-4180-469500	CONTRACTED SERVICES	16,103	20,503	19,715	19,715
TOTAL REGISTER OF DEEDS		\$473,060	\$469,190	\$479,406	\$479,406

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
GENERAL ADMINISTRATION					
10-4199-412101	SALARIES-PAY FOR PERFORMANCE	0	0	0	0
10-4199-418300	RETIREE HEALTH INSURANCE EXPENSE	112,776	189,788	179,800	179,800
10-4199-418500	UNEMPLOYMENT CONTRIBUTIONS	45,000	125,000	35,000	35,000
10-4199-426000	OFFICE SUPPLIES	4,000	4,000	4,000	4,000
10-4199-432500	POSTAGE	20	20	20	20
10-4199-435200	MAINTENANCE & REPAIR-EQUIPMENT	15,000	15,000	15,000	15,000
10-4199-445100	GENERAL LIABILITY & PROPERTY INS	250,000	250,000	250,000	250,000
10-4199-449100	DUES & SUBSCRIPTIONS	40,000	42,000	45,000	45,000
10-4199-449900	MISCELLANEOUS EXPENSE	22,450	36,650	36,650	36,650
10-4199-449901	WELLNESS PROGRAM	5,000	5,000	2,500	2,500
10-4199-449903	BLOOD BORNE PATHOGENS	1,000	750	750	750
10-4199-449902	NCACC WELLNESS GRANT	7,508	2,628	0	0
10-4199-457000	CAPITAL OUTLAY - LAND	117,000	0	0	0
10-4199-469103	PROFESSIONAL SERVICES-ARCHITECT	17,460	25,750	20,000	20,000
10-4199-469199	PROFESSIONAL SERVICES-OTHER	40,000	50,000	50,000	50,000
10-4199-469301	NEW RIVER SERVICE AUTHORITY	46,060	25,000	0	0
10-4199-469506	PARKING MANAGEMENT SERVICES	10,000	10,000	12,000	12,000
10-4199-499100	CONTINGENCY	426,990	397,694	425,000	425,000
TOTAL GENERAL ADMINISTRATION		\$1,160,264	\$1,179,280	\$1,075,720	\$1,075,720

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
INFORMATION TECHNOLOGY					
10-4210-412100	SALARIES-REGULAR	266,700	272,034	281,100	281,100
10-4210-412801	CELL PHONE ALLOWANCE	960	960	960	960
10-4210-418100	SOCIAL SECURITY EXPENSE	21,413	21,763	22,565	22,565
10-4210-418200	LOCAL GOV'T RETIREMENT EXPENSE	18,736	19,450	20,308	20,308
10-4210-418300	HEALTH INSURANCE EXPENSE	37,250	39,250	42,500	42,500
10-4210-418600	WORKER'S COMPENSATION	750	898	1,080	1,080
10-4210-418900	OTHER FRINGE-401K	13,383	13,605	14,104	14,104
10-4210-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800
10-4210-426000	OFFICE SUPPLIES	350	250	250	250
10-4210-429000	OTHER SUPPLIES	36,385	31,650	30,000	30,000
10-4210-431100	TRAVEL-MILEAGE	200	100	100	100
10-4210-432100	TELEPHONE SERVICE	200	200	200	200
10-4210-432500	POSTAGE	100	50	50	50
10-4210-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,000	3,000	3,000	3,000
10-4210-435201	CONTINUING COSTS-WSD EQUIPMENT	10,080	10,080	9,820	9,820
10-4210-439501	EMPLOYEE TRAINING	4,700	6,478	603	603
10-4210-442200	DP SOFTWARE ANNUAL LICENSE	183,263	187,284	187,539	187,539
10-4210-442201	PC SOFTWARE/LICENSES	21,827	20,822	8,694	8,694
10-4210-444000	SERVICE & MAINTENANCE CONTRACT	12,041	19,222	22,701	22,701
10-4210-452000	CAPITAL OUTLAY-EQUIPMENT	85,045	47,612	65,320	65,320
10-4210-452001	CAPITAL OUTLAY-ROD EQUIPMENT	2,880	2,600	0	0
10-4210-452100	CAPITAL OUTLAY-SOFTWARE	0	4,710	0	0
10-4210-469101	PROFESSIONAL SERVICES-OTHER	18,227	27,010	16,250	16,250
10-4210-469505	CONT SERVICES-INTERNET/FIBER	45,150	41,472	41,395	41,395
TOTAL INFORMATION TECHNOLOGIES		\$784,440	\$772,300	\$770,339	\$770,339

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
MAINTENANCE					
10-4260-412100	SALARIES-REGULAR	628,083	665,107	658,902	658,902
10-4260-412101	SALARIES-ON-CALL	5,570	5,570	5,570	5,570
10-4260-412600	SALARIES-PART-TIME	24,462	16,796	33,592	33,592
10-4260-412801	CELLPHONE ALLOWANCE	480	480	480	480
10-4260-413000	TRAVEL ALLOWANCE	3,000	3,000	3,000	3,000
10-4260-418100	SOCIAL SECURITY EXPENSE	52,928	55,238	56,123	56,123
10-4260-418200	LOCAL GOV'T RETIREMENT EXPENSE	44,599	48,168	48,093	48,093
10-4260-418300	HEALTH INSURANCE EXPENSE	130,705	145,750	153,000	153,000
10-4260-418600	WORKER'S COMPENSATION	22,000	26,273	34,384	34,384
10-4260-418900	OTHER FRINGE-401K	31,857	33,684	33,398	33,398
10-4260-418901	OTHER FRINGE-457	6,300	6,660	6,480	6,480
10-4260-421200	UNIFORMS	7,100	5,000	6,300	5,000
10-4260-425100	MOTOR FUELS & LUBRICANTS	13,200	14,000	14,000	14,000
10-4260-425200	TIRES	1,795	1,160	1,160	1,160
10-4260-426000	OFFICE SUPPLIES	1,250	1,250	1,250	1,250
10-4260-429000	OTHER SUPPLIES	1,000	1,000	1,400	1,000
10-4260-431100	TRAVEL-MILEAGE	300	300	300	300
10-4260-432100	TELEPHONE SERVICE	1,500	1,500	1,500	1,500
10-4260-432500	POSTAGE	100	100	100	100
10-4260-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,850	2,850	3,770	3,600
10-4260-435300	MAINTENANCE & REPAIR-VEHICLES	10,500	6,000	4,000	4,000
10-4260-437000	ADVERTISING	1,000	1,000	1,000	1,000
10-4260-439500	EMPLOYEE TRAINING	0	0	110	110
10-4260-443900	RENT-EQUIPMENT	500	1,000	1,000	1,000
10-4260-449100	DUES & SUBSCRIPTIONS	69	69	69	0
10-4260-449900	MISCELLANEOUS EXPENSE	865	14,073	75,000	75,000
10-4260-454000	CAPITAL OUTLAY-VEHICLES	0	68,306	23,500	23,500
10-4260-455000	CAPITAL OUTLAY-EQUIPMENT	0	0	10,420	10,420
TOTAL MAINTENANCE		\$992,013	\$1,124,334	\$1,177,901	\$1,175,962

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
PUBLIC BUILDING-COURTHOUSE					
10-4261-421100	JANITORIAL SUPPLIES	3,500	4,000	4,850	4,850
10-4261-432100	TELEPHONE SERVICE	15,000	15,000	15,000	15,000
10-4261-433100	UTILITIES-ELECTRICITY	53,000	58,000	61,000	61,000
10-4261-433200	UTILITIES-FUEL OIL	4,000	0	3,600	3,000
104261-433300	UTILITIES-NATURAL GAS	10,000	9,000	13,000	10,000
10-4261-433400	UTILITIES-WATER	4,000	4,500	4,500	4,500
10-4261-435100	MAINTENANCE & REPAIR-BUILDING	2,000	8,500	3,000	3,000
10-4261-435101	MAINTENANCE & REPAIR-GROUNDS	1,700	8,668	132,700	100,000
10-4261-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,325	4,630	4,630	4,630
10-4261-444000	SERVICE & MAINTENANCE CONTRACT	8,510	8,465	8,093	8,093
10-4261-458000	CAPITAL OUTLAY-BUILDING IMPROVEMENT	6,000	0	0	0
10-4261-469500	CONTRACTED SERVICES	6,190	4,000	6,256	6,000
TOTAL PUBLIC BUILDING-COURTHOUSE		\$116,225	\$124,763	\$256,629	\$220,073
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING					
10-4262-421100	JANITORIAL SUPPLIES	2,400	2,600	2,600	2,600
10-4262-432100	TELEPHONE SERVICE	500	500	500	500
10-4262-433100	UTILITIES-ELECTRICITY	18,000	17,000	20,000	20,000
10-4262-433400	UTILITIES-WATER	1,440	1,700	1,700	1,700
10-4262-435100	MAINTENANCE & REPAIR-BUILDING	1,300	1,300	1,300	1,300
10-4262-435101	MAINTENANCE & REPAIR-GROUNDS	650	650	650	650
10-4262-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,350	2,000	1,825	1,825
10-4262-444000	SERVICE & MAINTENANCE CONTRACT	2,931	2,931	2,945	2,945
10-4262-469500	CONTRACTED SERVICES	1,800	1,800	1,800	1,500
TOTAL PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING		\$33,371	\$30,481	\$33,320	\$33,020

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
PUBLIC BUILDING-ADMINISTRATION BUILDING					
10-4263-421100	JANITORIAL SUPPLIES	1,200	1,200	1,200	1,200
10-4263-433100	ELECTRICITY	13,000	12,275	13,050	13,050
10-4263-433300	NATURAL GAS	1,800	800	900	900
10-4263-433400	WATER	1,000	1,150	1,150	1,150
10-4263-435100	MAINTENANCE & REPAIR - BUILDING	1,000	4,400	1,000	1,000
10-4263-435101	MAINTENANCE & REPAIR - GROUNDS	650	650	650	650
10-4263-435200	MAINTENANCE & REPAIR - EQUIPMENT	1,700	2,450	1,950	1,950
10-4263-444000	SERVICE & MAINTENANCE CONTRACTS	2,475	2,936	2,625	2,625
10-4263-469500	CONTRACTED SERVICES	2,400	2,000	2,400	2,000
TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING		\$25,225	\$27,861	\$24,925	\$24,525
PUBLIC BUILDING-EMS					
10-4264-435100	MAINTENANCE & REPAIR-BUILDING	500	5,000	500	500
10-4264-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	500	500	500
10-4264-458000	CAPITAL OUTLAY-BUILDING	0	150,000	517,000	517,000
TOTAL PUBLIC BUILDING-EMS		\$1,000	\$155,500	\$518,000	\$518,000
PUBLIC BUILDING-HANNAH					
10-4265-432100	TELEPHONE SERVICE	220	220	220	220
10-4265-435101	MAINTENANCE & REPAIR-BUILDING	14,610	0	0	0
10-4265-435200	MAINTENANCE & REPAIR-EQUIPMENT	550	550	500	500
10-4265-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275
10-4265-445102	INSURANCE-FLOOD	5,975	6,300	8,000	8,000
TOTAL PUBLIC BUILDING-HANNAH		\$21,630	\$7,345	\$8,995	\$8,995

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
PUBLIC BUILDING-HEALTH DEPARTMENT					
10-4267-421100	JANITORIAL SUPPLIES	3,500	3,500	3,800	3,800
10-4267-432100	TELEPHONE	450	450	450	450
10-4267-433100	UTILITIES-ELECTRICITY	27,000	30,000	34,400	31,000
10-4267-433300	UTILITIES-PROPANE	6,500	4,500	6,000	6,000
10-4267-433400	UTILITIES-WATER	2,000	2,000	2,900	2,900
10-4267-435100	MAINTENANCE & REPAIR-BUILDING	4,900	1,200	1,500	1,500
10-4267-435101	MAINTENANCE & REPAIR-GROUNDS	1,500	13,416	1,500	1,500
10-4267-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,800	18,630	2,910	2,910
10-4267-444000	SERVICE & MAINTENANCE CONTRACT	2,576	2,576	2,500	2,500
10-4267-469500	CONTRACTED SERVICES	3,930	3,100	7,742	5,000
TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT		\$54,156	\$79,372	\$63,702	\$57,560
PUBLIC BUILDING-APPALCART					
10-4268-432100	TELEPHONE	0	0	1,030	1,030
10-4268-433100	UTILITIES-ELECTRICITY	0	0	710	710
10-4268-433300	UTILITIES-PROPANE GAS	0	0	1,000	1,000
10-4268-433400	UTILITIES-WATER	0	0	500	500
10-4268-435100	MAINTENANCE & REPAIR-BUILDING	500	5,000	740	740
10-4268-445102	INSURANCE-FLOOD	1,600	1,600	2,100	2,100
10-4268-458000	CAPITAL OUTLAY-BUILDING IMPROVEMENT	0	0	151,000	0
TOTAL PUBLIC BUILDING-APPALCART		\$2,100	\$6,600	\$157,080	\$6,080

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED
PUBLIC BUILDING-LIBRARY					
10-4269-421100	JANITORIAL SUPPLIES	1,600	1,600	2,550	2,350
10-4269-433100	UTILITIES-ELECTRICITY	23,000	25,100	24,800	22,000
10-4269-433300	UTILITIES-PROPANE GAS	3,700	2,600	3,200	3,200
10-4269-433400	UTILITIES-WATER	1,600	1,200	1,350	1,350
10-4269-433900	UTILITIES-DUMPSTER PICK-UP	700	840	1,000	840
10-4269-435100	MAINTENANCE & REPAIR-BUILDING	1,300	14,265	1,800	1,800
10-4269-435101	MAINTENANCE & REPAIR-GROUNDS	2,600	11,000	15,723	11,123
10-4269-435200	MAINTENANCE & REPAIR-EQUIPMENT	8,825	3,055	2,140	1,640
10-4269-444000	SERVICE & MAINTENANCE CONTRACT	3,665	3,680	3,735	3,735
10-4269-469500	CONTRACTED SERVICES	5,470	3,000	5,546	4,000
TOTAL PUBLIC BUILDING-LIBRARY		\$52,460	\$66,340	\$61,844	\$52,038
PUBLIC BUILDING-OLD CCC&TI					
10-4271-433100	UTILITIES-ELECTRICITY	700	700	750	750
10-4271-435100	MAINTENANCE & REPAIR-BUILDING	0	0	0	0
10-4271-469500	CONTRACTED SERVICES	1,185	1,035	1,104	1,104
TOTAL PUBLIC BUILDING-OLD CCC&TI		\$1,885	\$1,735	\$1,854	\$1,854
PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER					
10-4272-421100	JANITORIAL SUPPLIES	1,600	1,600	1,600	1,600
10-4272-433100	UTILITIES-ELECTRICITY	7,200	8,300	8,300	8,300
10-4272-433200	UTILITIES-FUEL OIL	6,375	6,000	5,000	5,000
10-4272-435100	MAINTENANCE & REPAIR-BUILDING	1,840	12,461	9,640	2,000
10-4272-435101	MAINTENANCE & REPAIR-GROUNDS	27,200	27,000	6,650	6,650
10-4272-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,450	950	1,650	1,000
10-4272-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275
10-4272-449900	LEASE BUYOUT-WAMY	10,714	10,714	10,714	10,714
10-4272-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	0	0	10,000	0
10-4272-469500	CONTRACTED SERVICES	4,965	4,500	5,163	4,500
TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.		\$64,619	\$71,800	\$58,992	\$40,039

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED
PUBLIC BUILDING-PARKING LOTS					
10-4273-421100	JANITORIAL SUPPLIES	200	200	300	300
10-4273-435101	MAINTENANCE& REPAIR-GROUNDS	1,500	1,500	1,300	1,300
TOTAL PUBLIC BUILDING-PARKING LOTS		\$1,700	\$1,700	\$1,600	\$1,600
PUBLIC BUILDING-WEST ANNEX/AG BUILDING					
10-4274-421100	JANITORIAL SUPPLIES	1,700	1,700	1,700	1,700
10-4274-433100	UTILITIES-ELECTRICITY	16,000	16,475	15,400	15,400
10-4274-433300	UTILITIES-PROPANE GAS	800	1,000	1,700	1,700
10-4274-433400	UTILITIES-WATER	2,100	1,400	1,400	1,400
10-4274-435100	MAINTENANCE & REPAIR-BUILDING	1,800	11,375	43,596	2,000
10-4274-435101	MAINTENANCE & REPAIR-GROUNDS	35,400	53,400	3,700	19,700
10-4274-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,825	625	1,625	1,625
10-4274-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275
10-4274-458000	CAPITAL OUTLAY- IMPROVEMENTS	19,610	0	300,000	0
10-4274-469500	CONTRACTED SERVICES	2,740	2,500	2,811	2,500
TOTAL PUBLIC BUILDING-WEST ANNEX/AG BUILDING		\$85,250	\$88,750	\$372,207	\$46,300
PUBLIC BUILDING-HUMAN SERVICES CENTER					
10-4275-421100	JANITORIAL SUPPLIES	5,000	5,200	5,300	5,100
10-4275-433100	UTILITIES-ELECTRICITY	48,025	52,700	54,300	52,700
10-4275-433400	UTILITIES-WATER	5,800	5,800	5,600	5,600
10-4275-435100	MAINTENANCE & REPAIR-BUILDING	4,000	5,000	7,500	4,000
10-4275-435101	MAINTENANCE & REPAIR-GROUNDS	24,800	38,479	3,700	3,700
10-4275-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,525	9,541	4,689	4,000
10-4275-444000	SERVICE & MAINTENANCE CONTRACT	2,576	2,576	2,465	2,465
10-4275-451000	CAPITAL OUTLAY - FURNITURE/EQUIPMENT	0	38,000	0	0
10-4275-469500	CONTRACTED SERVICES	0	7,250	7,374	7,250
TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER		\$92,726	\$164,546	\$90,928	\$84,815

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER					
10-4276-421100	JANITORIAL SUPPLIES	500	850	850	850
10-4276-433100	UTILITIES-ELECTRICITY	12,000	15,000	17,000	17,000
10-4276-433900	UTILITIES-DUMPSTER PICK-UP	500	600	740	740
10-4276-435100	MAINTENANCE & REPAIR-BUILDING	500	500	1,000	1,000
10-4276-435200	MAINTENANCE & REPAIR-EQUIPMENT	6,825	825	1,025	1,025
TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER		\$20,325	\$17,775	\$20,615	\$20,615
PUBLIC BUILDING-LAW ENFORCEMENT CENTER					
10-4277-421100	JANITORIAL SUPPLIES	4,200	4,200	4,200	4,200
10-4277-432100	TELEPHONE-DATA SERVICE	850	850	1,354	1,000
10-4277-433100	UTILITIES-ELECTRICITY	60,000	73,225	70,900	70,900
10-4277-433200	UTILITIES-FUEL OIL	0	0	2,000	2,000
10-4277-433300	UTILITIES-PROPANE GAS	25,000	12,300	18,000	18,000
10-4277-433400	UTILITIES-WATER	50,000	74,500	74,500	74,500
10-4277-435100	MAINTENANCE & REPAIR-BUILDING	3,950	8,950	5,500	2,000
10-4277-435101	MAINTENANCE & REPAIR-GROUNDS	27,005	27,005	27,950	13,500
10-4277-435200	MAINTENANCE & REPAIR-EQUIPMENT	9,400	16,383	31,035	30,000
10-4277-444000	SERVICE & MAINTENANCE CONTRACTS	2,650	3,011	2,225	1,500
10-4277-455000	CAPITAL OUTLAY -EQUIPMENT	0	0	3,300	0
10-4277-458000	CAPITAL OUTLAY- IMPROVEMENTS	0	0	10,000	0
10-4277-469500	CONTRACTED SERVICES	23,675	31,478	24,467	20,000
TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER		\$206,730	\$251,902	\$275,431	\$237,600
PUBLIC BUILDING-OLD HIGH SCHOOL					
10-4278-435101	MAINTENANCE & REPAIR-GROUNDS	550,000	0	475	475
TOTAL PUBLIC BUILDING-OLD HIGH SCHOOL		\$550,000	\$0	\$475	\$475
PUBLIC BUILDING-NRSA HOUSES					
10-4279-469500	CONTRACTED SERVICES	2,500	1,500	1,749	1,000
TOTAL PUBLIC BUILDING-NRSA HOUSES		\$2,500	\$1,500	\$1,749	\$1,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED FY 14-15	RECOMMENDED FY 14-15
PUBLIC BUILDING-RECREATION ADMINISTRATION					
10-4280-421100	JANITORIAL SUPPLIES	500	500	500	500
10-4280-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500
10-4280-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	500	500	500
10-4280-451000	CAPITAL OUTLAY - EQUIPMENT	0	6,000	0	0
10-4280-469500	CONTRACTED SERVICES	500	500	500	500
TOTAL PUBLIC BUILDING-RECREATION ADMINISTRATION		\$2,000	\$8,000	\$2,000	\$2,000
PUBLIC BUILDING-AQUATICS CENTER					
10-4281-421100	JANITORIAL SUPPLIES	2,200	2,200	2,800	2,800
10-4281-433100	UTILITIES-ELECTRICITY	18,500	24,550	22,600	22,600
10-4281-433300	UTILITIES-NATURAL GAS	30,000	26,000	32,500	30,000
10-4281-433400	UTILITIES-WATER	10,000	11,000	11,000	11,000
10-4281-435100	MAINTENANCE & REPAIR-BUILDING	2,478	2,200	3,500	1,000
10-4281-435101	MAINTENANCE & REPAIR-GROUNDS	4,000	800	3,500	3,000
10-4281-435200	MAINTENANCE & REPAIR-EQUIPMENT	5,800	300	3,915	1,000
10-4281-449900	MISCELLANEOUS EXPENSE	600	600	600	600
10-4281-458000	CAPITAL OUTLAY - BUILDING	53,144	105,850	75,000	75,000
10-4281-469500	CONTRACTED SERVICES	4,805	3,000	4,970	3,000
TOTAL PUBLIC BUILDING-AQUATICS CENTER		\$131,527	\$176,500	\$160,385	\$150,000
PUBLIC BUILDING-OPTIMIST FACILITY					
10-4282-421100	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,000
10-4282-433101	UTILITIES-ELECTRICITY	2,100	1,750	1,600	1,600
10-4282-433300	UTILITIES-PROPANE GAS	3,100	1,800	3,000	2,500
10-4282-433401	UTILITIES-WATER	1,470	1,200	1,000	1,000
10-4282-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500
10-4282-435101	MAINTENANCE & REPAIR-GROUNDS	11,045	7,741	2,045	2,045
10-4282-435200	MAINTENANCE & REPAIR-EQUIPMENT	700	700	700	700
10-4282-441200	RENT-BUILDING	18,000	18,000	18,000	18,000
10-4282-443900	RENT-EQUIPMENT	500	0	0	0
10-4282-469500	CONTRACTED SERVICES	6,161	5,000	4,576	4,576
TOTAL PUBLIC BUILDING-OPTIMIST FACILITY		\$44,576	\$37,691	\$32,421	\$31,921

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
PUBLIC BUILDING-RECREATION FIELDS/PARKS					
10-4283-421100	JANITORIAL SUPPLIES	1,200	1,350	1,600	1,600
10-4283-433101	UTILITIES-ELECTRICITY-INDUSTRIAL FIELDS	5,000	5,000	5,000	5,000
10-4283-433103	UTILITIES-ELECTRICITY-COMPLEX	1,500	1,200	1,500	1,200
10-4283-433401	UTILITIES-WATER-INDUSTRIAL FIELDS	1,050	1,050	1,050	1,050
10-4283-435101	MAINTENANCE & REPAIR-INDUSTRIAL FIELDS	11,910	17,100	8,210	7,000
10-4283-435102	MAINTENANCE & REPAIR-PARKS	17,975	13,497	7,965	4,975
10-4283-435103	MAINTENANCE & REPAIR-COMPLEX FIELDS	5,570	6,500	22,570	5,500
10-4283-465104	MAINTENANCE & REPAIR-WATAUGA GORGE	0	0	8,600	8,600
10-4283-435200	MAINTENANCE AGREEMENTS	0	4,000	4,000	4,000
10-4283-457001	CAPITAL OUTLAY - LAND	0	375,000	0	0
10-4283-469500	CONTRACTED SERVICES	17,585	33,465	33,621	33,335
TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS		\$61,790	\$458,162	\$94,116	\$72,260
PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM					
10-4284-421100	JANITORIAL SUPPLIES	850	850	850	850
10-4284-433101	UTILITIES-ELECTRICITY	4,000	4,000	4,500	4,000
10-4284-433300	UTILITIES-PROPANE GAS	3,500	3,100	5,500	3,100
10-4284-435101	MAINTENANCE & REPAIR-BUILDING	2,375	1,500	2,400	1,500
10-4284-435102	MAINTENANCE & REPAIR-GROUNDS	1,000	17,750	22,400	17,750
10-4284-435201	MAINTENANCE & REPAIR-EQUIPMENT	250	250	300	250
10-4284-469500	CONTRACTED SERVICES	5,835	5,835	6,166	5,835
TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM		\$17,810	\$33,285	\$42,116	\$33,285
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS					
10-4286-421100	JANITORIAL SUPPLIES	500	500	700	700
10-4286-433100	UTILITIES-ELECTRICITY	4,000	3,400	3,000	3,000
10-4286-435101	MAINTENANCE & REPAIR - GROUNDS	12,516	11,471	12,000	12,000
10-4286-458000	CAPITAL OUTLAY - IMPROVEMENTS	0	0	45,635	0
10-4286-469500	CONTRACTED SERVICES	9,425	8,000	9,777	8,000
TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS		\$26,441	\$23,371	\$71,112	\$23,700

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
PUBLIC BUILDING-BROOKSHIRE PARK					
10-4285-421100	JANITORIAL SUPPLIES	825	950	950	950
10-4285-433100	UTILITIES - ELECTRICITY	5,500	5,000	5,000	5,000
10-4285-433400	UTILITIES - WATER	1,000	1,050	1,100	1,100
10-4285-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500
10-4285-435101	MAINTENANCE & REPAIR-GROUNDS	3,150	7,620	3,150	3,150
10-4285-435200	MAINTENANCE & REPAIR-EQUIPMENT	600	600	600	600
10-4285-445102	INSURANCE - FLOOD	625	650	800	800
10-4285-457003	CAPITAL OUTLAY - UNDERPASS PROJECT	0	600,000	0	0
10-4285-457005	NEW RIVER GREENWAY PROJECT	130,000	0	0	0
10-4285-469500	CONTRACTED SERVICES	6,650	6,650	6,997	6,997
TOTAL PUBLIC BUILDING-BROOKSHIRE PARK		\$148,850	\$623,020	\$19,097	\$19,097
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX					
10-4287-421100	JANITORIAL SUPPLIES	1,000	1,000	1,300	1,300
10-4287-433100	UTILITIES-ELECTRICITY	4,000	4,000	4,000	3,500
10-4287-433400	UTILITIES-WATER	1,200	1,200	1,200	1,200
10-4287-435100	MAINTENANCE & REPAIR - BUILDING	0	0	500	500
10-4287-435101	MAINTENANCE & REPAIR - GROUNDS	1,200	1,200	1,200	1,200
10-4287-435200	MAINTENANCE & REPAIR - EQUIPMENT	3,950	3,950	3,950	3,500
10-4287-469500	CONTRACTED SERVICES	2,875	2,875	3,036	3,025
TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX		\$14,225	\$14,225	\$15,186	\$14,225
PUBLIC BUILDING-ROCKY KNOB PARK					
10-4288-421100	JANITORIAL SUPPLIES	0	0	1,000	1,000
10-4288-433100	UTILITIES - ELECTRICITY	0	0	3,000	3,000
10-4288-433400	UTILITIES - WATER	0	1,000	1,000	1,000
10-4288-435100	MAINTENANCE & REPAIR - BUILDINGS	0	0	500	500
10-4288-435101	MAINTENANCE & REPAIR - GROUNDS	0	0	2,900	2,900
10-4288-457001	CAPITAL OUTLAY - LAND	0	121,820	0	0
10-4288-458000	CAPITAL OUTLAY-BUILDINGS	0	117,577	0	0
10-4288-469500	CONTRACTED SERVICES	0	4,700	24,500	24,500
TOTAL PUBLIC BUILDING-ROCKY KNOB PARK		\$0	\$245,097	\$32,900	\$32,900

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
MAINTENANCE & PUBLIC BUILDING SUMMARY					
	MAINTENANCE	992,013	1,124,334	1,177,901	1,175,962
	PUBLIC BUILDING-COURTHOUSE	116,225	124,763	256,629	220,073
	PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING	33,371	30,481	33,320	33,020
	PUBLIC BUILDING-ADMINISTRATION BUILDING	25,225	27,861	24,925	24,525
	PUBLIC BUILDING-EMS	1,000	155,500	518,000	518,000
	PUBLIC BUILDING-HANNAH	21,630	7,345	8,995	8,995
	PUBLIC BUILDING-HEALTH DEPARTMENT	54,156	79,372	63,702	57,560
	PUBLIC BUILDING-APPALCART	2,100	6,600	157,080	6,080
	PUBLIC BUILDING-LIBRARY	52,460	66,340	61,844	52,038
	PUBLIC BUILDING-OLD CCC&TI	1,885	1,735	1,854	1,854
	PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	64,619	71,800	58,992	40,039
	PUBLIC BUILDING-PARKING LOTS	1,700	1,700	1,600	1,600
	PUBLIC BUILDING-WEST ANNEX/AG BUILDING	85,250	88,750	372,207	46,300
	PUBLIC BUILDING-HUMAN SERVICES CENTER	92,726	164,546	90,928	84,815
	PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	20,325	17,775	20,615	20,615
	PUBLIC BUILDING-LAW ENFORCEMENT CENTER	206,730	251,902	275,431	237,600
	PUBLIC BUILDING-OLD HIGH SCHOOL	550,000	0	475	475
	PUBLIC BUILDING-NRSA HOUSES	2,500	1,500	1,749	1,000
	PUBLIC BUILDING-RECREATION ADMINISTRATION	2,000	8,000	2,000	2,000
	PUBLIC BUILDING-AQUATICS CENTER	131,527	176,500	160,385	150,000
	PUBLIC BUILDING-OPTIMIST FACILITY	44,576	37,691	32,421	31,921
	PUBLIC BUILDING-RECREATION FIELDS/PARKS	61,790	458,162	94,116	72,260
	PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	17,810	33,285	42,116	33,285
	PUBLIC BUILDING-BROOKSHIRE PARK	148,850	623,020	19,097	19,097
	PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	26,441	23,371	71,112	23,700
	PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	14,225	14,225	15,186	14,225
	PUBLIC BUILDING-ROCKY KNOB PARK	0	245,097	32,900	32,900
SUMMARY MAINTENANCE & PUBLIC BUILDINGS		\$2,771,134	\$3,841,655	\$3,595,580	\$2,909,939

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
SHERIFF'S DEPARTMENT					
10-4310-412100	SALARIES-REGULAR	1,905,547	1,913,747	1,950,604	1,950,604
10-4310-412800	UNIFORM ALLOWANCE	5,500	4,950	4,950	4,950
10-4310-412801	CELLPHONE ALLOWANCE	10,560	10,560	10,560	10,560
10-4310-412900	DOG TRAINING ALLOWANCE	9,350	9,522	9,574	9,574
10-4310-413100	SEPARATION ALLOWANCE	38,050	37,522	37,522	37,522
10-4310-413300	SUPPLEMENTAL RETIREMENT	91,523	89,152	89,871	89,871
10-4310-418100	SOCIAL SECURITY EXPENSE	150,977	154,258	161,057	161,057
10-4310-418200	LOCAL GOV'T RETIREMENT EXPENSE	130,167	139,124	146,677	146,677
10-4310-418300	HEALTH INSURANCE EXPENSE	355,050	376,800	408,000	408,000
10-4310-418600	WORKER'S COMPENSATION	57,000	65,559	78,532	78,532
10-4310-418900	OTHER FRINGE-401K	3,829	5,644	5,747	5,747
10-4310-418901	OTHER FRINGE-457	17,640	17,280	17,280	17,280
10-4310-421200	UNIFORMS	15,500	19,000	19,000	19,000
10-4310-423800	DRUG PURCHASES	0	5,000	8,000	5,000
10-4310-425100	MOTOR FUELS & LUBRICANTS	150,000	160,000	175,000	170,000
10-4310-425200	TIRES	12,500	12,500	14,000	14,000
10-4310-425300	VEHICLE PARTS	2,000	2,000	2,000	2,000
10-4310-429000	OFFICE/OTHER SUPPLIES	18,000	18,000	18,000	18,000
10-4310-429002	DRUG DOG EXPENSES	3,000	3,000	3,000	3,000
10-4310-429201	PROGRAM SUPPLIES-DARE	4,000	4,000	6,000	5,000
10-4310-431100	TRAVEL-MILEAGE	250	100	250	250
10-4310-431200	TRAVEL-SUBSISTENCE	2,200	1,500	3,500	2,000
10-4310-432100	TELEPHONE SERVICE	14,000	14,000	14,000	14,000
10-4310-432500	POSTAGE	4,000	4,000	4,000	4,000
10-4310-434100	PRINTING	250	250	250	250
10-4310-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,000	1,000	2,500	2,500
10-4310-435300	MAINTENANCE & REPAIR-VEHICLES	30,000	36,000	38,000	38,000
10-4310-437000	ADVERTISING	200	200	200	0
10-4310-439500	EMPLOYEE TRAINING	5,500	2,894	3,000	3,000
10-4310-439501	AMMUNITION & GUN EXPENSES	0	11,500	11,500	11,500

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
10-4310-439900	DRUG TESTING	500	250	250	250
10-4310-439901	CONCEALED WEAPON CARRY PERMITS	15,000	16,500	19,000	19,000
10-4310-444000	SERVICE & MAINTENANCE CONTRACT	13,000	13,500	14,800	14,800
10-4310-445300	INSURANCE-FIDELITY BOND	125	125	125	125
10-4310-447000	SEPARATION ALLOWANCE ACTUARIAL	10,000	10,000	10,000	10,000
10-4310-449100	DUES & SUBSCRIPTIONS	1,700	1,000	2,300	1,800
10-4310-449900	MISCELLANEOUS EXPENSE	0	250	250	250
10-4310-449903	TACTICAL TEAM EXPENSE/SWAT	2,500	9,000	7,000	2,500
10-4310-451000	CAPITAL OUTLAY-FURNITURE/EQUIPMENT	17,600	12,000	10,000	0
10-4310-451001	CAPITAL OUTLAY-GRANT MATCH	0	0	5,000	0
10-4310-454000	CAPITAL OUTLAY-VEHICLES	125,300	225,472	175,000	165,000
10-4310-469500	CONTRACTED SERVICES-LEGAL	8,050	5,000	14,500	5,000
TOTAL SHERIFF'S DEPARTMENT		\$3,231,368	\$3,412,159	\$3,500,799	\$3,450,599

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
DETENTION CENTER					
10-4320-412100	SALARIES-REGULAR	952,067	952,013	967,266	967,266
10-4320-412801	CELL PHONE ALLOWANCE	480	480	960	480
10-4320-418100	SOCIAL SECURITY EXPENSE	76,204	76,161	77,458	77,420
10-4320-418200	LOCAL GOV'T RETIREMENT EXPENSE	66,678	68,070	74,553	74,516
10-4320-418300	HEALTH INSURANCE EXPENSE	201,150	211,950	229,500	229,500
10-4320-418600	WORKER'S COMPENSATION	28,562	33,320	43,952	43,952
10-4320-418900	OTHER FRINGE-401K	47,675	47,601	48,411	48,387
10-4320-418901	OTHER FRINGE-457	9,720	9,720	9,720	9,720
10-4320-421100	JANITORIAL SUPPLIES	15,000	14,000	14,000	14,000
10-4320-421200	UNIFORMS	5,000	5,000	10,908	8,000
10-4320-422000	FOOD AND PROVISIONS	335,000	350,000	360,000	360,000
10-4320-423800	PRESCRIPTION DRUG PURCHASES	17,000	16,000	16,000	16,000
10-4320-429000	OTHER SUPPLIES	13,036	14,500	14,500	14,500
10-4320-431100	TRAVEL-MILEAGE	200	100	200	200
10-4320-431200	TRAVEL-SUBSISTENCE	1,264	700	800	800
10-4320-435200	MAINTENANCE & REPAIR-EQUIPMENT	12,500	11,500	11,500	11,500
10-4320-439500	EMPLOYEE TRAINING	360	500	500	500
10-4320-439900	DRUG TESTING	250	250	250	250
10-4320-445400	CATASTROPHIC INS.-INMATES	35,000	45,000	45,000	45,000
10-4320-449900	MISCELLANEOUS EXPENSE	340	300	1,400	300
10-4320-449902	DNA-INMATE	250	250	250	250
10-4320-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	0	5,000	6,000	0
10-4320-454000	CAPITAL OUTLAY-VEHICLE	0	0	35,000	31,000
10-4320-469102	PROF.SERVICES-MEDICAL	169,000	150,000	150,000	150,000
10-4320-469500	CONTRACTED SERVICES	6,000	6,000	6,000	6,000
TOTAL DETENTION CENTER		\$1,992,736	\$2,018,415	\$2,124,128	\$2,109,541

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
EMERGENCY SERVICES					
10-4311-412100	SALARIES-REGULAR	480,377	496,397	502,001	502,001
10-4311-412801	CELL PHONE ALLOWANCE	480	960	960	960
10-4311-418100	SOCIAL SECURITY EXPENSE	38,469	39,112	40,237	40,237
10-4311-418200	LOCAL GOV'T RETIREMENT EXPENSE	33,660	34,956	36,213	36,213
10-4311-418300	HEALTH INSURANCE EXPENSE	96,850	102,050	110,500	110,500
10-4311-418600	WORKER'S COMPENSATION	1,444	1,615	1,812	1,812
10-4311-418900	OTHER FRINGE-401K	24,043	24,445	25,148	25,148
10-4311-418901	OTHER FRINGE-457	4,680	4,680	4,680	4,680
10-4311-421200	UNIFORMS	1,000	750	750	750
10-4311-425100	MOTOR FUELS	2,000	2,000	2,000	2,000
10-4311-429000	OTHER SUPPLIES	1,500	1,000	1,000	1,000
10-4311-429002	DCI LICENSES/FEES	1,500	1,500	1,200	1,200
10-4311-431100	TRAVEL-MILEAGE	500	100	100	100
10-4311-431200	TRAVEL-SUBSISTENCE	900	500	600	500
10-4311-432100	TELEPHONE SERVICE	15,750	15,000	15,000	15,000
10-4311-435200	MAINTENANCE & REPAIR-EQUIPMENT	14,000	10,500	7,500	7,500
10-4311-435300	MAINTENANCE & REPAIR-VEHICLES	2,000	1,000	1,000	1,000
10-4311-439500	EMPLOYEE TRAINING	1,300	500	500	500
10-4311-439900	DRUG TESTING	125	125	125	125
10-4311-444000	SERVICE & MAINTENANCE CONTRACTS	12,844	4,100	4,029	4,029
10-4311-449100	DUES & SUBSCRIPTIONS	260	350	350	350
10-4311-449900	MISCELLANEOUS EXPENSE	190	250	250	250
TOTAL EMERGENCY SERVICES		\$733,872	\$741,890	\$755,955	\$755,855

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
EMERGENCY MANAGEMENT, A DIVISION OF EMERGENCY SERVICES					
10-4330-412100	SALARIES-REGULAR	170,702	174,116	181,157	181,157
10-4330-412101	SALARIES-ON CALL	5,200	5,570	5,570	5,570
10-4330-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
10-4330-418100	SOCIAL SECURITY EXPENSE	14,187	14,375	15,053	15,053
10-4330-418200	LOCAL GOV'T RETIREMENT EXPENSE	12,414	12,848	13,548	13,548
10-4330-418300	HEALTH INSURANCE EXPENSE	29,800	31,400	34,000	34,000
10-4330-418600	WORKER'S COMPENSATION	4,000	4,353	4,350	4,350
10-4330-418900	OTHER FRINGE-401K	8,867	8,983	9,408	9,408
10-4330-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440
10-4330-421200	UNIFORMS	250	250	250	250
10-4330-425100	MOTOR FUELS & LUBRICANTS	8,500	8,000	8,000	8,000
10-4330-425200	TIRES	550	1,280	1,100	1,100
10-4330-425300	VEHICLE PARTS	500	100	500	500
10-4330-426000	OFFICE SUPPLIES	900	900	900	900
10-4330-429000	OTHER SUPPLIES	1,680	1,600	2,600	2,000
10-4330-429001	OTHER SUPPLIES-NON 911	13,000	6,300	13,360	10,000
10-4330-429003	OTHER SUPPLIES-HAZMAT	0	1,300	0	0
10-4330-431200	TRAVEL-SUBSISTENCE	1,000	1,200	3,000	1,500
10-4330-432100	TELEPHONE SERVICE	1,220	1,100	1,100	1,100
10-4330-432500	POSTAGE	500	500	500	500
10-4330-433100	UTILITIES-ELECTRICITY	1,000	1,150	1,150	1,150
10-4330-433300	UTILITIES-PROPANE GAS	1,500	1,000	3,000	1,000
10-4330-435200	MAINTENANCE & REPAIR-EQUIPMENT	37,774	27,850	23,810	23,810
10-4330-435201	MAINTENANCE & REPAIR - SMOKE HOUSE	250	250	250	250
10-4330-435300	MAINTENANCE & REPAIR-VEHICLES	1,500	1,320	1,500	1,500
10-4330-439500	EMPLOYEE TRAINING	850	750	1,300	750
10-4330-439501	TRAINING GRANT	1,857	1,857	10,000	0
10-4330-441100	RENT-LAND-TATER HILL & WILDCAT	5,500	5,500	5,500	5,500
10-4330-442200	SOFTWARE LICENSE-CODE RED	10,000	10,000	10,000	10,000
10-4330-449100	DUES & SUBSCRIPTIONS	800	800	800	800
10-4330-449904	HOMELAND SECURITY GRANT	2,772	0	0	0

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
10-4330-449909	DOT GRANTS - FIRE DEPARTMENTS	0	50,000	0	0
10-4330-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	0	2,500	915	0
10-4330-454000	CAPITAL OUTLAY-VEHICLES	0	0	35,985	0
10-4330-469100	PROFESSIONAL SERVICES- FIRE DEPT AUDITS	7,700	7,700	7,700	7,700
10-4330-469901	FOSCOE	19,000	165,126	40,356	169,254
10-4330-469904	BEAVER DAM	32,000	35,223	32,000	36,104
10-4330-469905	BOONE	19,000	232,638	200,000	238,454
10-4330-469906	ZIONVILLE	32,000	34,574	152,334	35,438
10-4330-469907	COVE CREEK	27,000	72,081	74,243	73,883
10-4330-469908	STEWART SIMMONS	27,000	46,471	47,865	47,633
10-4330-469910	MEAT CAMP	27,000	64,520	66,456	66,133
10-4330-469911	TODD	16,000	19,671	30,000	20,163
10-4330-469912	BLOWING ROCK	19,000	144,321	148,000	147,929
10-4330-469913	SHAWNEEHAW	32,000	32,000	32,960	32,800
10-4330-469919	CRESTON	8,000	8,000	0	8,000
10-4330-469924	DEEP GAP	28,500	58,013	59,753	59,463
10-4330-469998	BEECH MTN.	20,500	20,500	22,700	20,500
10-4330-469999	SEVEN DEVILS	12,000	12,000	181,962	12,000
TOTAL EMERGENCY MANAGEMENT		\$666,653	\$1,332,870	\$1,487,815	\$1,312,030

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 12-13	FY 13-14	FY 14-15	
PLANNING & INSPECTIONS					
10-4350-412100	SALARIES-REGULAR	397,433	409,702	417,896	417,896
10-4350-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
10-4350-418100	SOCIAL SECURITY EXPENSE	31,910	32,779	33,547	33,547
10-4350-418200	LOCAL GOV'T RETIREMENT EXPENSE	27,921	29,294	30,192	30,192
10-4350-418300	HEALTH INSURANCE EXPENSE	59,600	62,800	68,000	68,000
10-4350-418600	WORKER'S COMPENSATION	5,500	7,170	8,947	8,947
10-4350-418900	OTHER FRINGE-401K	19,944	20,485	20,967	20,967
10-4350-418901	OTHER FRINGE-457	2,880	2,880	2,880	2,880
10-4350-425100	MOTOR FUELS & LUBRICANTS	12,000	12,000	9,900	9,900
10-4350-425200	TIRES	1,250	3,250	2,600	2,600
10-4350-426000	OFFICE SUPPLIES	1,200	1,200	1,200	1,200
10-4350-431200	TRAVEL-SUBSISTENCE	500	500	500	500
10-4350-432500	POSTAGE	1,500	1,200	1,200	1,200
10-4350-435300	MAINTENANCE & REPAIR-VEHICLES	3,350	4,000	4,000	4,000
10-4350-437000	ADVERTISING	100	100	100	100
10-4350-439500	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000
10-4350-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000
10-4350-449900	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	1,000
10-4350-454000	CAPITAL OUTLAY-VEHICLE	0	0	21,500	21,500
TOTAL PLANNING & INSPECTIONS		\$571,528	\$593,800	\$629,869	\$629,869

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
MEDICAL EXAMINER					
10-4360-469102	PROF.SERVICES-MEDICAL EXAMINERS	39,200	25,000	25,000	25,000
TOTAL MEDICAL EXAMINER		\$39,200	\$25,000	\$25,000	\$25,000
AMBULANCE & RESCUE SQUADS					
10-4370-432100	TELEPHONE SERVICE	1,700	1,700	1,800	1,800
10-4370-433100	UTILITIES-ELECTRICITY	2,000	2,000	2,200	2,200
10-4370-469100	PROFESSIONAL SERVICES-AUDIT	700	700	700	700
10-4370-469500	CONTRACTED SERV-MEDICAL DIRECTOR	24,000	24,000	24,000	24,000
10-4370-469501	CONTRACTED SERV-WATAUGA MEDICS	789,120	967,765	992,000	992,000
10-4370-469502	CONTRACTED SERV-AVERY COUNTY	66,000	68,000	69,000	69,000
10-4370-469503	CONTRACTED SERV-WAT. RESCUE SQUAD	70,000	70,000	185,000	70,000
10-4370-469504	CONTRACTED SERV-BLOWING ROCK RESCUE	32,000	32,000	32,000	32,000
TOTAL AMBULANCE & RESCUE SQUADS		\$985,520	\$1,166,165	\$1,306,700	\$1,191,700

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
ANIMAL CARE & CONTROL					
10-4380-412100	SALARIES-REGULAR	71,136	72,559	69,158	69,158
10-4380-412101	SALARIES-ON CALL	5,200	5,570	5,570	5,570
10-4380-412801	CELLPHONE ALLOWANCE	960	960	960	960
10-4380-418100	SOCIAL SECURITY EXPENSE	6,184	6,250	6,042	6,042
10-4380-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,411	5,586	5,450	5,450
10-4380-418300	HEALTH INSURANCE EXPENSE	14,900	15,700	17,000	17,000
10-4380-418600	WORKER'S COMPENSATION	1,000	1,094	1,411	1,411
10-4380-418900	OTHER FRINGE-401K	3,865	3,906	3,784	3,784
10-4380-418901	OTHER FRINGE-457	720	720	720	720
10-4380-421200	UNIFORMS	750	600	1,000	600
10-4380-425100	MOTOR FUELS & LUBRICANTS	8,000	6,500	6,500	6,500
10-4380-425200	TIRES	700	1,200	1,200	1,200
10-4380-426000	OFFICE SUPPLIES	350	250	300	250
10-4380-429000	OTHER SUPPLIES	1,760	500	1,500	500
10-4380-431100	TRAVEL-MILEAGE	180	0	0	0
10-4380-431200	TRAVEL-SUBSISTENCE	110	200	200	200
10-4380-432100	TELEPHONE SERVICE	650	600	600	600
10-4380-432500	POSTAGE	400	400	400	400
10-4380-434100	PRINTING	250	0	200	200
10-4380-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	0	0	0
10-4380-435300	MAINTENANCE & REPAIR-VEHICLES	750	750	750	750
10-4380-439500	EMPLOYEE TRAINING	150	150	200	200
10-4380-449900	MISCELLANEOUS EXPENSE	150	150	150	150
10-4380-449902	MISC. EXP-SPAY/NEUTER	0	2,000	2,000	2,000
10-4380-454000	CAPITAL OUTLAY-VEHICLES	0	0	30,444	0
TOTAL ANIMAL CARE & CONTROL		\$123,826	\$125,645	\$155,539	\$123,645

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
APPALCART					
10-4500-469300	GENERAL APPROPRIATION	67,495	67,495	71,678	67,495
10-4500-469843	RURAL GENERAL PUBLIC	60,580	71,639	0	0
10-4500-469844	WORK FIRST/EMPLOYMENT TRANS.	10,511	10,181	0	0
10-4500-469846	E&D TRANS GRANT-WATAUGA OPPORTUNITIES	8,739	11,100	0	0
TOTAL APPALCART		\$147,325	\$160,415	\$71,678	\$67,495
FORESTRY					
10-4750-469300	GENERAL APPROPRIATION	53,635	43,798	43,881	43,881
TOTAL FORESTRY		\$53,635	\$43,798	\$43,881	\$43,881
ECONOMIC DEVELOPMENT					
10-4920-449900	CLEANING SERVICES	0	0	17,361	9,658
10-4920-449901	GREEN BUSINESS PLAN	0	300	300	300
10-4920-449902	AEC OFFICE EXPENSES	4,650	9,400	15,000	15,000
10-4920-463000	GENERAL APPROPRIATION	48,500	48,500	58,500	48,500
10-4920-469199	PROFESSIONAL SERVICES-OTHER	52,085	35,435	0	0
TOTAL ECONOMIC DEVELOPMENT		\$105,235	\$93,635	\$91,161	\$73,458

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
COOPERATIVE EXTENSION					
10-4950-412100	SALARIES-REGULAR	174,502	178,100	181,973	175,897
10-4950-418100	SOCIAL SECURITY EXPENSE	13,349	13,625	13,860	13,456
10-4950-418200	STATE RETIREMENT CONTRIBUTION	22,481	24,934	26,450	25,671
10-4950-418300	HEALTH INSURANCE EXPENSE	19,989	21,788	21,146	21,146
10-4950-418500	UNEMPLOYMENT COMPENSATION	1,235	632	634	616
10-4950-418600	WORKER'S COMPENSATION	190	91	256	250
10-4950-429000	OTHER SUPPLIES	7,500	7,705	7,733	7,733
10-4950-432100	TELEPHONE SERVICE	1,200	1,200	1,200	1,200
10-4950-432500	POSTAGE	200	200	200	200
10-4950-444000	SERVICE & MAINTENANCE CONTRACT	500	500	500	500
10-4950-449100	DUES & SUBSCRIPTIONS	2,020	2,020	2,013	1,944
10-4950-449900	MISCELLANEOUS EXPENSE	3,025	3,260	3,290	3,290
10-4950-449901	MISC. EXPENSE-OTHER	8,012	7,562	0	0
TOTAL COOPERATIVE EXTENSION		\$254,203	\$261,617	\$259,255	\$251,903

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
SOIL AND WATER CONSERVATION					
10-4960-412100	SALARIES-REGULAR	79,799	69,207	70,591	70,591
10-4960-412801	CELLPHONE ALLOWANCE	480	480	480	480
10-4960-418100	SOCIAL SECURITY EXPENSE	6,422	5,537	5,686	5,686
10-4960-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,620	4,948	5,117	5,117
10-4960-418300	HEALTH INSURANCE EXPENSE	14,900	15,700	17,000	17,000
10-4960-418600	WORKER'S COMPENSATION	900	1,038	1,411	1,411
10-4960-418900	OTHER FRINGE-401K	4,014	3,460	3,554	3,554
10-4960-418901	OTHER FRINGE-457	720	720	720	720
10-4960-425100	MOTOR FUELS & LUBRICANTS	1,500	1,500	1,500	1,500
10-4960-425200	TIRES	600	0	0	0
10-4960-426000	OFFICE SUPPLIES	500	500	500	500
10-4960-429000	OTHER SUPPLIES	4,000	4,000	4,000	3,900
10-4960-429001	TREE SALES/RAIN BARRELS	3,529	4,479	0	0
10-4960-431100	TRAVEL-MILEAGE	250	250	250	200
10-4960-431200	TRAVEL-SUBSISTENCE	500	500	500	500
10-4960-432100	TELEPHONE SERVICE	250	250	250	250
10-4960-432500	POSTAGE	200	200	200	200
10-4960-435200	MAINTENANCE & REPAIR-EQUIPMENT	200	200	200	200
10-4960-435300	MAINTENANCE & REPAIR-VEHICLES	200	200	200	200
10-4960-439500	EMPLOYEE TRAINING	500	500	500	500
10-4960-449901	FARM PRESERVATION	300	300	300	300
10-4960-449902	MISC. EXP-BILL EDMISTEN FUND	1,655	1,655	0	0
10-4960-469853	SPECIAL ALLOCATION	1,800	2,240	1,800	1,800
TOTAL SOIL CONSERVATION		\$128,839	\$117,864	\$114,759	\$114,609

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
PUBLIC HEALTH					
10-5110-463000	ANNUAL APPROPRIATION	568,183	568,183	596,592	568,183
TOTAL PUBLIC HEALTH		\$568,183	\$568,183	\$596,592	\$568,183
MENTAL HEALTH					
10-5210-463000	ANNUAL APPROPRIATION	221,194	171,194	221,194	171,194
TOTAL MENTAL HEALTH		\$221,194	\$171,194	\$221,194	\$171,194

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
PROJECT ON AGING					
10-5550-412100	SALARIES-REGULAR	656,530	629,746	622,830	622,830
10-5550-412101	SALARIES-NON REGULAR	26,000	14,000	14,500	14,500
10-5550-418100	SOCIAL SECURITY EXPENSE	54,602	51,500	50,986	50,986
10-5550-418200	LOCAL GOV'T RETIREMENT EXPENSE	45,956	45,027	44,844	44,844
10-5550-418300	HEALTH INSURANCE EXPENSE	145,275	145,225	153,400	153,400
10-5550-418600	WORKER'S COMPENSATION	13,000	14,162	19,998	19,998
10-5550-418900	OTHER FRINGE-401K	32,827	31,487	31,142	31,142
10-5550-418901	OTHER FRINGE-457	7,020	6,660	6,480	6,480
10-5550-422000	FOOD AND PROVISIONS	90,000	95,000	95,000	95,000
10-5550-426000	OFFICE SUPPLIES	4,250	4,250	4,250	4,250
10-5550-429200	PROGRAM SUPPLIES	20,555	27,648	25,000	25,000
10-5550-431100	TRAVEL-MILEAGE	28,500	28,000	28,000	28,000
10-5550-431300	TRAVEL-CLIENT TRANSPORT	30,000	33,000	33,000	33,000
10-5550-431301	TRAVEL-CLIENT-E & D	22,739	24,000	0	0
10-5550-431500	TRAVEL-HOME DELIVERED MEALS	22,000	22,000	23,000	23,000
10-5550-432100	TELEPHONE SERVICE	7,500	7,500	7,500	7,500
10-5550-432500	POSTAGE	1,600	1,600	1,600	1,600
10-5550-434100	PRINTING	1,800	1,800	1,800	1,800
10-5550-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,250	1,250	1,250	1,250
10-5550-437000	ADVERTISING	400	300	500	500
10-5550-439500	EMPLOYEE TRAINING	750	750	750	750
10-5550-449100	DUES & SUBSCRIPTIONS	400	400	400	400
10-5550-449900	SENIOR CENTER GRANT	15,670	15,573	0	0
10-5550-449901	SEN. HEALTH INFORMATION PROG.	7,658	5,006	0	0
10-5550-469510	VOLUNTEER RECOGNITION	2,000	2,000	2,000	2,000
10-5550-469512	CONTRACTED SERVICES-HB 405 SCREENING	6,000	6,000	6,000	6,000
10-5550-469514	INSTRUCTORS FEES	8,000	8,000	8,000	8,000
10-5550-469515	SELF SUPPORTING CLASS FEES	14,504	10,631	9,000	9,000
TOTAL PROJECT ON AGING		\$1,266,786	\$1,232,515	\$1,191,230	\$1,191,230

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
VETERAN SERVICES					
10-5820-412100	SALARIES-REGULAR	75,000	67,973	69,332	69,332
10-5820-418100	SOCIAL SECURITY EXPENSE	6,000	5,438	5,547	5,547
10-5820-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,250	4,860	4,992	4,992
10-5820-418300	HEALTH INSURANCE EXPENSE	14,900	15,700	17,000	17,000
10-5820-418600	WORKER'S COMPENSATION	237	224	283	283
10-5820-418900	OTHER FRINGE-401K	3,750	3,400	3,467	3,467
10-5820-418901	OTHER FRINGE-457	720	720	720	720
10-5820-426000	OFFICE SUPPLIES	1,475	850	850	850
10-5820-431100	TRAVEL-MILEAGE	250	600	600	600
10-5820-431200	TRAVEL-SUBSISTENCE	510	525	525	525
10-5820-432500	POSTAGE	475	800	800	800
10-5820-439500	EMPLOYEE TRAINING	250	300	300	300
10-5820-449100	DUES & SUBSCRIPTIONS	215	235	185	185
TOTAL VETERAN SERVICES		\$109,032	\$101,625	\$104,601	\$104,601

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
SPECIAL APPROPRIATIONS					
10-5890-463103	BEECH MTN. PARKS & RECREATION	2,500	2,500	5,000	2,500
10-5890-463104	WATAUGA CO. ARTS COUNCIL	8,800	8,800	10,000	8,800
10-5890-463106	BLOWING ROCK PARKS & RECREATION	15,000	15,000	44,750	15,000
10-5890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000
10-5890-463110	SOUTHERN APP. HISTORICAL ASSOC.	20,400	12,000	25,500	12,000
10-5890-469811	THE CHILDREN'S PLAYHOUSE	0	2,500	2,500	2,500
10-5890-463114	FOSCOE GRANDFATHER COMM. CTR.	0	5,000	16,500	5,000
10-5890-463119	VALLE CRUCIS COMMUNITY PARK	16,000	15,000	16,000	15,000
10-5890-463120	GREEN VALLEY COMMUNITY PARK	10,000	8,000	15,000	8,000
10-5890-463124	WATAUGA CO HUMANE SOCIETY	78,000	79,482	85,000	80,356
10-5890-463127	CHILDREN'S COUNCIL	0	0	17,000	0
10-5890-463128	CRIMESTOPPERS	0	0	500	0
10-5890-463131	FOSTER GRANDPARENT PROGRAM	1,100	0	0	0
10-5890-463135	HOSPITALITY HOUSE-CO. ALLOC	0	0	26,280	0
10-5890-463136	HOSPITALITY HOUSE - WeCAN	1,000	2,500	10,000	2,500
10-5890-463140	OASIS-COUNTY ALLOCATION	10,000	10,000	10,000	10,000
10-5890-463137	HUNGER COALITION	14,000	8,500	16,000	8,500
10-5890-463138	COMMUNITY CARE CLINIC	22,500	17,000	25,000	17,000
10-5890-463139	MOUNTAIN ALLIANCE	15,000	10,000	17,500	10,000
10-5890-463141	WYN-COUNTY ALLOCATION	3,300	1,500	10,000	1,500
TOTAL SPECIAL APPROPRIATIONS		\$250,600	\$230,782	\$385,530	\$231,656

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
JCPC AND DRUG COURT APPROPRIATIONS					
10-5890-469848	BLUE RIDGE MEDIATION - DRUG COURT MATCH	19,250	18,500	20,000	20,000
14-5890-469851	BLUE RIDGE MEDIATION - DRUG COURT GRANT	36,563	65,509	33,662	33,662
10-5890-463142	PROJECT CHALLENGE - JCPC	37,497	37,497	38,000	38,000
10-5890-463143	PROJECT CHALLENGE - JCPC COUNTY MATCH	11,249	11,249	11,400	11,400
10-5890-463144	WYN - JCPC	46,411	44,973	45,455	45,455
10-5890-463145	WYN - JCPC COUNTY MATCH	13,924	13,492	13,637	13,637
10-5890-463146	BLUE RIDGE MEDIATION CTR. - JCPC	16,580	11,400	11,400	11,400
10-5890-463147	BLUE RIDGE MEDIATION CTR. - COUNTY MATCH	3,852	3,420	3,420	3,420
10-5890-463148	JCPC TASK FORCE	300	300	250	250
10-5890-463149	CROSSNORE SCHOOL - JCPC	14,124	17,000	16,065	16,065
10-5890-463150	CROSSNORE SCHOOL - COUNTY MATCH	4,236	5,100	4,820	4,820
TOTAL JCPC AND DRUG COURT APPROPRIATIONS		\$203,986	\$228,440	\$198,109	\$198,109

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
PUBLIC SCHOOLS					
10-5911-463000	ANNUAL APPROPRIATION	11,839,645	12,062,834	12,558,831	12,062,834
10-5911-463001	CURRENT CAPITAL OUTLAY	340,400	0	548,990	175,000
10-5911-499100	COLA CONTINGENCY	0	132,000	0	135,000
10-9800-498021	CAPITAL PROJECTS SET ASIDE	0	640,400	0	300,000
10-5911-469801	ED GRANT NATL. FOREST RECEIPTS	594	575	575	575
TOTAL PUBLIC SCHOOLS		\$12,180,639	\$12,835,809	\$13,108,396	\$12,673,409
10-5911-4700XX	LOTTERY/ADM PROJECTS	1,273,988	860,163	427,750	427,750
CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE					
10-5921-463000	ANNUAL APPROPRIATION	800,980	825,009	842,050	841,709
10-5921-463001	CURRENT CAPITAL OUTLAY	10,000	10,000	50,000	10,000
TOTAL CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE		\$810,980	\$835,009	\$892,050	\$851,709
LIBRARY					
10-6110-469300	GENERAL APPROPRIATION	495,000	509,850	540,500	509,850
TOTAL LIBRARY		\$495,000	\$509,850	\$540,500	\$509,850

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
RECREATION-ADMN.					
10-6120-412100	SALARIES-REGULAR	133,939	136,618	142,467	142,467
10-6120-412600	SALARIES-PART-TIME	3,000	3,000	3,700	1,500
10-6120-412801	CELLPHONE ALLOWANCE	480	480	480	480
10-6120-418100	SOCIAL SECURITY EXPENSE	10,994	11,169	11,693	11,517
10-6120-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,376	9,768	10,258	10,258
10-6120-418300	HEALTH INSURANCE EXPENSE	22,650	23,550	25,500	25,500
10-6120-418600	WORKER'S COMPENSATION	1,500	1,639	1,981	1,981
10-6120-418900	OTHER FRINGE-401K	6,697	6,831	7,123	7,120
10-6120-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
10-6120-421200	UNIFORMS	200	200	200	0
10-6120-425100	MOTOR FUELS & LUBRICANTS	3,500	2,980	3,000	3,000
10-6120-425200	TIRES	1,400	0	0	0
10-6120-426000	OFFICE SUPPLIES	6,000	6,000	7,900	6,000
10-6120-429000	OTHER SUPPLIES	6,000	6,000	6,500	6,000
10-6120-431100	TRAVEL-MILEAGE	0	0	300	0
10-6120-432100	TELEPHONE SERVICE	2,020	2,105	2,000	2,150
10-6120-432500	POSTAGE	2,125	2,170	1,900	1,700
10-6120-434100	PRINTING	300	300	300	0
10-6120-435200	MAINTENANCE & REPAIR-EQUIPMENT	150	150	0	0
10-6120-435300	MAINTENANCE & REPAIR-VEHICLES	1,800	1,300	1,800	1,800
10-6120-437000	ADVERTISING	400	250	250	250
10-6120-443900	RENT-EQUIPMENT	0	660	660	660
10-6120-449100	DUES & SUBSCRIPTIONS	644	600	659	590
10-6120-449900	SENIOR GAMES	6,000	9,233	6,000	6,000
10-6120-469500	CONTRACTED SERVICES-DAVANT FIELD	2,000	0	0	0
10-6120-469501	CONTRACTED SERVICES-WHS POSITION	17,478	17,750	18,000	18,000
TOTAL RECREATION-ADMN.		\$239,733	\$243,833	\$253,751	\$248,053

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
AQUATICS					
10-6121-412100	SALARIES-REGULAR	43,256	44,293	77,658	77,658
10-6121-412600	SALARIES-PART-TIME	91,000	84,231	68,017	68,017
10-6121-412801	CELLPHONE ALLOWANCE	0	0	480	0
10-6121-418100	SOCIAL SECURITY EXPENSE	10,740	10,282	11,692	11,692
10-6121-418200	LOCAL GOV'T RETIREMENT EXPENSE	3,028	4,525	5,591	5,591
10-6121-418300	HEALTH INSURANCE EXPENSE	7,450	12,275	17,000	17,000
10-6121-418600	WORKER'S COMPENSATION	3,308	3,534	3,507	3,507
10-6121-418900	OTHER FRINGE-401K	2,163	3,165	3,883	3,883
10-6121-418901	OTHER FRINGE-457	360	540	720	720
10-6121-421200	UNIFORMS	400	400	400	400
10-6121-429000	OTHER SUPPLIES	10,500	10,500	11,500	11,500
10-6121-432100	TELEPHONE SERVICE	700	700	700	700
10-6121-439500	EMPLOYEE TRAINING	300	590	500	500
TOTAL AQUATICS		\$173,205	\$175,035	\$201,648	\$201,168

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
ATHLETICS					
10-6125-412100	SALARIES-REGULAR	108,429	130,300	113,747	113,747
10-6125-412600	SALARIES-PART-TIME	21,600	22,000	26,000	22,000
10-6125-412601	SALARIES-P/T-OFFICIALS	54,000	57,000	58,533	55,000
10-6125-412801	CELLPHONE ALLOWANCE	1,200	1,440	1,440	1,440
10-6125-418100	SOCIAL SECURITY EXPENSE	15,058	16,744	15,862	15,260
10-6125-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,590	9,316	8,190	8,190
10-6125-418300	HEALTH INSURANCE EXPENSE	18,625	23,550	25,500	25,500
10-6125-418600	WORKER'S COMPENSATION	4,550	5,235	6,806	6,775
10-6125-418900	OTHER FRINGE-401K	5,421	6,515	5,687	5,687
10-6125-418901	OTHER FRINGE-457	900	1,080	1,080	1,080
10-6125-429000	OTHER SUPPLIES	44,515	46,625	49,700	45,000
10-6125-429801	OTHER SUPPLIES-OFFICIALS	1,500	1,500	3,175	1,500
10-6125-429802	OTHER SUPPLIES-LITTLE LEAGUE	4,500	4,500	4,050	1,550
10-6125-429803	OTHER SUPPLIES-TENNIS	1,650	1,650	1,980	1,500
10-6125-431100	TRAVEL-MILEAGE	280	0	280	0
10-6125-431200	TRAVEL-SUBSISTENCE	0	0	2,650	0
10-6125-432100	TELEPHONE SERVICE-CC GYM	438	450	430	430
10-6125-434100	PRINTING	800	500	800	500
10-6125-443900	RENT-EQUIPMENT	4,840	5,000	5,500	5,000
10-6125-449900	MISC-COACH CERTIFICATION TRAIN	1,800	1,800	1,800	1,800
10-6125-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	0	0	15,800	0
10-6125-469508	CONTRACTED SERVICES-OFFICIALS	1,235	1,250	1,575	1,575
TOTAL ATHLETICS		\$298,931	\$336,455	\$350,585	\$313,534

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
ARTS-SPECIAL POPULATIONS					
10-6126-412100	SALARIES-REGULAR	45,961	46,880	47,818	47,818
10-6126-412600	SALARIES-PART-TIME	32,985	34,000	39,620	34,000
10-6126-418100	SOCIAL SECURITY EXPENSE	6,316	6,470	6,995	6,545
10-6126-418200	LOCAL GOV'T RETIREMENT EXPENSE	3,217	3,352	3,443	3,443
10-6126-418300	HEALTH INSURANCE EXPENSE	7,450	7,850	8,500	8,500
10-6126-418600	WORKER'S COMPENSATION	1,561	2,024	1,919	1,900
10-6126-418900	OTHER FRINGE-401K	2,298	2,344	2,391	2,391
10-6126-418901	OTHER FRINGE-457	360	360	360	360
10-6126-429000	OTHER SUPPLIES	4,240	4,240	4,640	4,240
10-6126-429805	OTHER SUPPLIES-SPECIAL POPS	840	840	840	840
10-6126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	700	750	1,200	800
10-6126-429807	OTHER SUPPLIES-SP.POPS ED.PROG	600	600	600	600
10-6126-431100	TRAVEL-MILEAGE	250	250	250	250
10-6126-431101	TRAVEL-CONTRACTED	2,673	3,000	3,000	3,000
10-6126-439500	EMPLOYEE TRAINING	120	120	120	120
10-6126-469509	CONTRACTED SERVICES-PROGRAMS	2,100	2,000	2,400	2,000
TOTAL ARTS-SPECIAL POPULATIONS		\$111,671	\$115,080	\$124,096	\$116,807

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED
FUN IN THE SUN CAMP					
10-6128-412100	SALARIES-REGULAR	17,044	0	0	0
10-6128-412600	SALARIES-PART-TIME	42,720	45,000	59,975	52,280
10-6128-412801	CELLPHONE ALLOWANCE	240	0	0	0
10-6128-418100	SOCIAL SECURITY EXPENSE	4,543	3,600	4,798	4,182
10-6128-418200	LOCAL GOV'T RETIREMENT EXPENSE	1,193	0	0	0
10-6128-418300	HEALTH INSURANCE EXPENSE	3,725	0	0	0
10-6128-418600	WORKER'S COMPENSATION	1,515	1,125	1,463	1,450
10-6128-418900	OTHER FRINGE-401K	852	0	0	0
10-6128-418901	OTHER FRINGE-457	180	0	0	0
10-6128-429000	OTHER SUPPLIES	1,800	2,200	2,500	2,200
10-6128-431100	TRAVEL-MILEAGE	250	250	250	250
10-6128-431101	TRAVEL-CONTRACTED	3,450	3,200	3,465	2,500
10-6128-439500	EMPLOYEE TRAINING	170	170	1,030	1,000
10-6128-469500	CONTRACTED SERVICES	2,455	2,500	2,700	2,500
TOTAL FUN IN THE SUN CAMP		\$80,137	\$58,045	\$76,181	\$66,362
RECREATION SUMMARY					
	RECREATION-ADMINISTRATION	239,733	243,833	253,751	248,053
	AQUATICS	173,205	175,035	201,648	201,168
	ATHLETICS	298,931	336,455	350,585	313,534
	ARTS-SPECIAL POPULATIONS	111,671	115,080	124,096	116,807
	FUN IN THE SUN CAMP	80,137	58,045	76,181	66,362
TOTAL PARKS & RECREATION		\$903,677	\$931,548	\$1,006,261	\$945,924
TRANSFER TO OTHER FUNDS					
10-9800-498014	TRANSFER TO SOCIAL SERVICES FUND	1,484,731	1,796,827	1,940,714	1,939,214
10-9800-498021	TRANSFER TO CAPITAL PROJECTS FUND	100,000	1,528,465	12,097,258	300,000
10-9800-498030	TRANSFER TO DEBT SERVICE	5,289,992	4,963,548	4,756,531	4,756,531
10-9800-498031	TRANSFER TO DEBT SERVICE-SALES TAX 1992 SCHOOL BONDS	1,300,047	1,238,414	1,157,733	1,157,733
TOTAL TRANSFER TO OTHER FUNDS		\$8,174,770	\$9,527,254	\$19,952,236	\$8,153,478
TOTAL GENERAL FUND EXPENDITURES		\$43,472,941	\$46,502,880	\$57,659,815	\$43,595,161

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
SOCIAL SERVICES FUND REVENUES					
14-3300-343101	CLAYBOUGH FOUNDATION	-3,000	0	0	0
14-3300-345000	ELDERLY & DISABLED TRANSPORTATION GRANT	-22,846	-24,833	0	0
14-3531-323000	ALLOCATIONS - FEDERAL & STATE	-2,247,063	-2,009,848	-2,037,397	-2,035,897
14-3583-344080	YOUTH SERVICES-LINKS	-10,000	-15,000	-10,000	-10,000
14-3538-389000	HEALTH CHOICE APPLICATION FEES	-10,000	-10,000	-1,000	-1,000
14-3541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	-20,000	-13,866	-14,646	-14,646
14-3541-323002	CHILD SUPPORT APPLICATION FEES	-600	-300	-300	-300
14-3541-323003	CHILD SUPPORT SHARES/LEGAL FEES	-6,000	-8,218	-10,000	-10,000
14-3547-323001	STATE FOSTER CARE	-178,896	-186,978	-169,857	-169,857
14-3541-323000	IV-E FOSTER CARE STANDARD & MAXIMUM	-57,105	-102,100	-285,666	-285,666
14-3545-354510	MEDICAID AT RISK	-25,000	-25,000	-25,000	-25,000
14-3545-354515	DMA TRANSPORTATION	-87,400	-92,000	-114,000	-114,000
14-3547-323000	ADOPTION ASSISTANCE VENDOR PAYMENTS	-9,743	-7,508	-8,946	-8,946
14-3585-323000	TITLE XX & FSA DAYCARE	-852,017	-852,017	-812,970	-812,970
14-3585-323002	SMARTSTART DAYCARE	-141,776	-141,776	-141,776	-141,776
14-3839-389000	DOMESTIC VIOLENCE	0	0	0	0
TOTAL PROGRAM REVENUES		-\$3,671,446	-\$3,489,444	-\$3,631,558	-\$3,630,058
MISC. REVENUES					
14-3831-349114	INTEREST EARNED ON INVESTMENTS	-500	-250	-100	-100
14-3839-389001	WATAUGA MEDICAL CENTER SW CONTRACT	-24,180	-24,180	-24,180	-24,180
TOTAL MISC. REVENUES		-\$24,680	-\$24,430	-\$24,280	-\$24,280
TRANSFER FROM OTHER FUNDS					
14-3980-398010	TRANSFER FROM GENERAL FUND	-1,484,731	-1,796,827	-1,940,714	-1,939,214
TOTAL TRANSFER FROM OTHER FUNDS		-\$1,484,731	-\$1,796,827	-\$1,940,714	-\$1,939,214
FUND BALANCE APPROPRIATED					
14-3991-399100	FUND BALANCE APPROPRIATED	-63,485	0	0	0
14-3991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-3,258	-7,073	0	0
TOTAL FUND BALANCE APPROPRIATED		-\$66,743	-\$7,073	\$0	\$0
TOTAL SOCIAL SERVICES FUND REVENUES		-\$5,247,600	-\$5,317,774	-\$5,596,552	-\$5,593,552

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
SOCIAL SERVICES FUND EXPENDITURES					
ADMINISTRATION-DSS					
14-5310-412100	SALARIES-REGULAR	1,781,572	1,766,426	1,751,980	1,751,980
14-5310-412101	SALARIES-ON CALL	5,600	5,570	5,570	5,570
14-5310-412600	SALARIES-PART-TIME	10,201	10,201	12,000	12,000
14-5310-418100	SOCIAL SECURITY EXPENSE	143,791	142,572	141,564	141,564
14-5310-418200	LOCAL GOV'T RETIREMENT EXPENSE	125,102	126,299	126,544	126,544
14-5310-418300	HEALTH INSURANCE EXPENSE	324,075	342,000	361,750	361,750
14-5310-418600	WORKER'S COMPENSATION	18,000	19,431	19,000	19,000
14-5310-418900	OTHER FRINGE-401K	89,359	88,321	87,878	87,878
14-5310-418901	OTHER FRINGE-457	15,660	15,660	15,300	15,300
14-5310-425100	MOTOR FUELS & LUBRICANTS	3,850	2,500	3,500	3,500
14-5310-425200	TIRES	600	0	500	500
14-5310-426000	OFFICE SUPPLIES	17,500	16,000	23,000	23,000
14-5310-431100	TRAVEL-MILEAGE	23,254	18,000	20,000	20,000
14-5310-431200	TRAVEL-SUBSISTENCE	3,250	3,000	3,000	3,000
14-5310-431300	CLIENT MEDICAL TRANSPORTATION	92,000	92,000	114,000	114,000
14-5310-432100	TELEPHONE SERVICE	15,000	11,510	12,000	12,000
14-5310-432500	POSTAGE	15,000	12,000	12,500	12,500
14-5310-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,250	0	0	0
14-5310-435300	MAINTENANCE & REPAIR-VEHICLES	4,500	1,700	1,000	1,000
14-5310-437000	ADVERTISING	500	400	500	500
14-5310-439500	EMPLOYEE TRAINING	700	950	550	550
14-5310-439902	IN-HOME SERVICES	12,429	12,430	11,500	11,500
14-5310-442201	PC SOFTWARE AND LICENSES	20,575	24,752	25,000	25,000
14-5310-443900	RENT-EQUIPMENT	850	250	1,680	1,680
14-5310-449100	DUES & SUBSCRIPTIONS	1,200	890	1,150	1,150
14-5310-449900	MISCELLANEOUS EXPENSE	4,000	1,300	1,500	1,500
14-5310-449902	FOSTER CHILDREN'S FUND	1,486	1,773	0	0
14-5310-449903	ADULT SERVICES FUND	824	798	0	0
14-5310-449904	CHILD PROTECTIVE SERVICES	947	1,785	0	0
14-5310-449905	ADULT SERVICES GRANT	3,000	2,717	0	0
14-5310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	14,790	12,389	9,290	9,290
14-5310-451000	CAPITAL OUTLAY - VEHICLE	0	0	30,000	27,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
14-5310-467000	BOARD MEMBER FEES	1,200	1,000	1,000	1,000
14-5310-469101	PROFESSIONAL SERVICES - LEGAL SERVICES	58,600	40,000	50,000	50,000
14-5310-469102	ACCOUNT RESEARCH FEES	1,500	1,500	1,500	1,500
14-5310-469103	SUBSTANCE ABUSE TESTING	1,500	4,500	4,000	4,000
14-5310-469104	WATAUGA MEDICAL CENTER SW CONTRACT	24,180	24,180	24,180	24,180
14-5310-469106	CHILD PROTECTIVE SERVICES	10,000	10,000	15,000	15,000
14-5310-469500	FOOD STAMP & EBT FEES	8,010	5,000	6,475	6,475
14-5310-469505	JUVENILE DETENTION	15,000	10,000	10,000	10,000
14-5310-469515	CONT. SERVICES-COMPUTER MAINTENANCE	2,000	2,000	2,000	2,000
14-5310-469845	ELDERLY & HAND, TRAN. GRANT	22,846	24,833	0	0
TOTAL ADMINISTRATION-DSS		\$2,895,701	\$2,856,637	\$2,906,411	\$2,903,411
CHILD SUPPORT ENFORCEMENT					
14-5370-412100	SALARIES - REGULAR	101,229	103,558	105,623	105,623
14-5370-418100	SOCIAL SECURITY EXPENSE	8,098	8,285	8,450	8,450
14-5370-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,086	7,404	7,605	7,605
14-5370-418300	HEALTH INSURANCE EXPENSE	22,350	23,550	25,500	25,500
14-5370-418600	WORKER'S COMPENSATION	1,100	1,036	1,200	1,200
14-5370-418900	OTHER FRINGE-401K	5,061	5,178	5,281	5,281
14-5370-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
14-5370-449901	COURT FEES	5,500	5,000	7,000	7,000
14-5370-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	2,500	0	0	0
14-5370-469101	PROFESSIONAL SERVICES - LEGAL	17,000	15,000	17,000	17,000
14-5370-469102	PROFESSIONAL SERVICES - SHERIFF'S FEES	1,650	1,500	1,800	1,800
14-5370-469500	CONTRACTED SERVICES	396	1,000	1,000	1,000
TOTAL CHILD SUPPORT ENFORCEMENT		\$173,050	\$172,591	\$181,539	\$181,539

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
PROGRAM EXPENDITURES					
14-5385-440100	SPECIAL ASSISTANCE - AGED & DISABLED	264,144	265,144	249,225	249,225
14-5390-440300	ADOPTION ASSISTANCE IV-E	45,091	38,093	46,431	46,431
14-5390-440301	ADOPTION ASSISTANCE IV-B	36,438	26,622	35,829	35,829
14-5410-440000	WORK FIRST -MAINTENANCE OF EFFORT	25,000	25,000	25,000	25,000
14-5410-440001	WORK FIRST-EMERGENCY ASSISTANCE	16,000	16,000	16,000	16,000
14-5410-440002	LOW INCOME ENERGY ASST PROGRAM	116,568	245,934	268,766	268,766
14-5410-440003	IV-E FOSTER CARE BOARD PAYMENTS	69,852	96,324	330,413	330,413
14-5410-440005	FAMILY REUNIFICATION	0	0	7,757	7,757
14-5410-440801	IV-E FC CLOTHING & OTHER	17,250	17,250	30,000	30,000
14-5410-440802	SPECIAL LINKS	10,000	15,000	10,000	10,000
14-5410-440803	ALLOCATED LINKS	3,425	2,000	11,995	11,995
14-5430-440800	STATE FOSTER STANDARD	307,792	373,956	339,714	339,714
14-5430-440801	SFC-CLOTHING & OTHER	500	500	500	500
14-5451-440400	MEDICAID	5,100	3,000	0	0
14-5460-440500	SPECIAL ASSISTANCE - BLIND	4,000	5,996	3,345	3,345
14-5480-438800	CRISIS PAYMENTS TO CLIENTS	263,896	163,934	178,881	178,881
14-5850-440900	TITLE XX & FSA DAYCARE	852,017	852,017	812,970	812,970
14-5850-440901	SMARTSTART	141,776	141,776	141,776	141,776
TOTAL PROGRAM EXPENDITURES		\$2,178,849	\$2,288,546	\$2,508,602	\$2,508,602
TOTAL SOCIAL SERVICES FUND EXPENDITURES		\$5,247,600	\$5,317,774	\$5,596,552	\$5,593,552

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
CAPITAL PROJECTS FUND REVENUES					
21-3980-398100	TRANSFER FROM GENERAL FUND	-100,000	-1,528,465	-12,097,258	-300,000
21-3980-398043	TRANSFER FROM CAPITAL PROJECT	0	-48,419	0	0
21-3991-399100	FUND BAL APPROP-SCHOOL DEBT SERVICE	-1,500,000	-1,500,000	-1,200,000	-1,200,000
21-3991-399101	FUND BALANCE APPROPRIATION	-52,085	0	0	0
TOTAL CAPITAL PROJECTS FUND REVENUES		-\$1,652,085	-\$3,076,884	-\$13,297,258	-\$1,500,000
CAPITAL PROJECTS FUND EXPENDITURES					
TRANSFER TO OTHER FUNDS					
21-9800-498010	TRANSFER TO GENERAL FUND	52,085	0	0	0
21-9800-498030	TRANSFER TO DEBT SERVICE	1,500,000	1,500,000	1,200,000	1,200,000
TOTAL TRANSFER TO OTHER FUNDS		\$1,552,085	\$1,500,000	\$1,200,000	\$1,200,000
FUTURE PROJECT FUNDING					
21-9930-441101	FUTURE COUNTY BUILDING	0	17,829	1,100,000	0
21-9930-441101	FACILITIES/MAINTENANCE RENOVATIONS	0	0	660,075	0
21-9930-441401	EASTERN COMMUNITY CENTER	0	0	328,460	0
21-9930-441700	ELECTIONS-VOTING EQUIPMENT	0	0	22,448	0
21-9930-441701	ASPHALT MAINTENANCE	0	0	60,523	0
21-9930-442100	DATA PROCESSING	0	0	80,450	0
21-9930-443200	LAW ENFORCEMENT CENTER	0	0	120,000	0
21-9930-449210	ECONOMIC DEVELOPMENT/COMMERCE PARK	0	0	3,575,000	0
21-9930-459122	WATAUGA COUNTY SCHOOLS CIP	0	640,400	581,050	300,000
21-9930-459123	DEBT SERVICE PLAN	0	48,419	0	0
21-9930-459210	CALDWELL COMMUNITY COLLEGE	100,000	0	300,000	0
21-9930-461100	EMERGENCY COMMUNICATIONS	0	0	917,000	0
21-9930-461101	LIBRARY EXPANSION	0	0	226,380	0
21-9930-461200	COMMUNITY RECREATION FACILITIES	0	0	2,500,000	0
21-9930-461202	RECREATION-POOL RENOVATIONS	0	870,236	1,100,000	0
21-9930-461205	RECREATION FIELD RENOVATION/UPGRADES	0	0	525,872	0
TOTAL FUTURE PROJECT FUNDING		\$100,000	\$1,576,884	\$12,097,258	\$300,000
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		\$1,652,085	\$3,076,884	\$13,297,258	\$1,500,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
FEDERAL EQUITABLE SHARING FUND					
FUND BALANCE APPROPRIATED					
22-3317-343109	FEDERAL EQUITABLE SHARING FUNDS	-14,000	-7,000	0	0
22-3991-399101	FUND BALANCE APPROPRIATION	0	-48,000	0	0
TOTAL FEDERAL EQUITABLE SHARING FD REVENUES		-\$14,000	-\$55,000	\$0	\$0
FEDERAL SUBSTANCE ABUSE TAX FUND EXPENDITURES					
22-4310-451000	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
22-4310-454000	CAPITAL OUTLAY - VEHICLES	14,000	55,000	0	0
TOTAL FEDERAL EQUITABLE SHARING FD EXPENDITURES		\$14,000	\$55,000	\$0	\$0
STATE SUBSTANCE ABUSE TAX FUND					
23-3317-343109	STATE RESTRICTED REVENUE	-20,000	-20,000	-20,000	-20,000
23-3831-349100	INTEREST EARNED ON INVESTEMENTS	-200	0	0	0
23-3991-399101	FUND BALANCE APPROPRIATION	0	-27,700	-5,600	0
TOTAL STATE SUBSTANCE ABUSE TAX FUND REVENUES		-\$20,200	-\$47,700	-\$25,600	-\$20,000
STATE SUBSTANCE ABUSE TAX FUND EXPENDITURES					
23-4310-412801	CELLPHONE ALLOWANCE	5,900	5,900	5,300	5,300
23-4310-429000	OTHER SUPPLIES	8,504	7,437	8,000	8,000
23-4310-431200	TRAVEL-SUBSISTENCE	500	650	3,000	500
23-4310-435300	MAINTENANCE & REPAIR VEHICLE	2,500	8,000	8,000	4,900
23-4310-439500	EMPLOYEE TRAINING	1,000	950	1,000	1,000
23-4310-449100	DUES & SUBSCRIPTIONS	300	300	300	300
23-4310-451000	CAPITAL OUTLAY - EQUIPMENT	0	24,463	0	0
23-4310-454000	CAPITAL OUTLAY - VEHICLE	1,496	0	0	0
TOTAL STATE SUBSTANCE ABUSE TAX FD EXPENDITURES		\$20,200	\$47,700	\$25,600	\$20,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
EMERGENCY TELEPHONE SURCHARGE FUND REVENUE					
REVENUES					
26-3255-360126	EMERGENCY TELEPHONE SURCHARGE	-251,533	-327,662	-333,953	-333,953
26-3991-399101	FUND BALANCE APPROPRIATION	-51,152	0	0	0
26-3991-399102	CARRY FORWARD-PROJECTS IN PROCESS	0	-4,135	0	0
TOTAL EMERGENCY TELEPHONE SURCHARGE FUND REV.		-\$302,685	-\$331,797	-\$333,953	-\$333,953
EMERGENCY TELEPHONE SURCHARGE FUND EXPENDITURES					
26-4330-421000	IMPLEMENTAL FUNCTIONS	107,140	74,133	74,133	74,133
26-4330-422000	SOFTWARE	38,737	34,015	40,535	40,535
26-4330-423000	EMPLOYEE TRAINING	5,100	6,560	6,810	6,810
26-4330-424000	TELEPHONE	91,708	130,300	101,935	101,935
26-4330-425000	HARDWARE	60,000	86,789	107,335	107,335
26-4330-426000	FURNITURE	0	0	3,205	3,205
TOTAL EMERGENCY TELEPHONE SUR. FD EXPENDITURES		\$302,685	\$331,797	\$333,953	\$333,953

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 12-13	FY 13-14	FY 14-15	
RURAL FIRE DISTRICTS FUND REVENUE					
24-3100-318000	INTEREST ON DEL. TAXES BOONE	-3,500	-3,500	-3,200	-3,200
24-3100-318001	INTEREST ON DEL. TAXES FOSCOE	-250	-300	-500	-500
24-3100-318005	INTEREST ON DEL. TAXES BEECH MTN	-5	-5	-50	-50
24-3100-318008	INTEREST ON DEL. TAXES SHAWNEEHAW	-30	-45	-50	-50
24-3100-312000	PRIOR YEARS TAXES BOONE	-25,000	-20,000	-18,000	-18,000
24-3100-312001	PRIOR YEARS TAXES FOSCOE	-1,250	-1,250	-1,350	-1,350
24-3100-312005	PRIOR YEARS TAXES BEECH MTN	-30	-15	-30	-30
24-3100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-90	-90	-100	-100
24-3102-312100	CURRENT YEAR TAXES BOONE	-717,338	-736,750	-704,058	-704,058
24-3102-312101	CURRENT YEAR TAXES FOSCOE	-69,802	-69,792	-69,256	-69,256
24-3102-312105	CURRENT YEAR TAXES BEECH MTN	-1,963	-2,090	-1,755	-1,755
24-3102-312107	CURRENT YEAR TAXES COVE CREEK	-302	-311	-324	-324
24-3102-312108	CURRENT YEAR TAXES SHAWNEEHAW	-5,324	-5,285	-6,014	-6,014
TOTAL RURAL FIRE DISTRICT REVENUES		-\$824,884	-\$839,433	-\$804,687	-\$804,687
RURAL FIRE DISTRICT EXPENDITURES					
24-4340-469901	FOSCOE	71,302	71,342	71,106	71,106
24-4340-469905	BOONE	745,838	760,250	725,258	725,258
24-4340-469907	COVE CREEK	302	311	324	324
24-4340-469908	SHAWNEEHAW	5,444	5,420	6,164	6,164
24-4340-469998	BEECH MTN	1,998	2,110	1,835	1,835
TOTAL RURAL FIRE DISTRICT EXPENDITURES		\$824,884	\$839,433	\$804,687	\$804,687

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
FIRE DISTRICTS FUND REVENUE					
28-3100-311001	INTEREST ON DEL TAXES FOSCOE	-1,700	-2,000	-1,800	-1,800
28-3100-311004	INTEREST ON DEL TAXES BEAVER DAM	-730	-730	-800	-800
28-3100-311005	INTEREST ON DEL TAXES STEWART SIMMONS	-1,100	-1,100	-950	-950
28-3100-311006	INTEREST ON DEL TAXES ZIONVILLE	-850	-850	-950	-950
28-3100-311007	INTEREST ON DEL TAXES COVE CREEK	-1,300	-1,300	-1,400	-1,400
28-3100-311008	INTEREST ON DEL TAXES SHAWNEEHAW	-510	-510	-470	-470
28-3100-311009	INTEREST ON DEL TAXES MEAT CAMP	-800	-900	-1,100	-1,100
28-3100-311010	INTEREST ON DEL TAXES DEEP GAP	-1,000	-1,000	-1,200	-1,200
28-3100-311011	INTEREST ON DEL TAXES TODD	-255	-255	-250	-250
28-3100-311012	INTEREST ON DEL TAXES BLOWING ROCK	-1,540	-1,800	-2,300	-2,300
28-3100-311019	INTEREST ON DEL TAXES CRESTON	-75	-75	-150	-150
28-3100-312001	PRIOR YEARS TAXES FOSCOE	-7,500	-7,600	-6,000	-6,000
28-3100-312004	PRIOR YEARS TAXES BEAVER DAM	-2,000	-2,100	-2,300	-2,300
28-3100-312005	PRIOR YEARS TAXES STEWART SIMMONS	-7,000	-6,000	-3,000	-3,000
28-3100-312006	PRIOR YEARS TAXES ZIONVILLE	-2,200	-2,200	-2,500	-2,500
28-3100-312007	PRIOR YEARS TAXES COVE CREEK	-7,200	-5,000	-6,000	-6,000
28-3100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-3,000	-3,000	-2,500	-2,500
28-3100-312009	PRIOR YEARS TAXES MEAT CAMP	-3,200	-3,200	-3,500	-3,500
28-3100-312010	PRIOR YEARS TAXES DEEP GAP	-4,800	-4,500	-5,000	-5,000
28-3100-312011	PRIOR YEARS TAXES TODD	-800	-800	-750	-750
28-3100-312012	PRIOR YEARS TAXES BLOWING ROCK	-7,500	-7,800	-8,500	-8,500
28-3100-312019	PRIOR YEARS TAXES CRESTON	-250	-250	-600	-600
28-3102-312101	CURRENT YEAR TAXES FOSCOE	-459,935	-455,776	-465,728	-465,728
28-3102-312104	CURRENT YEAR TAXES BEAVER DAM	-113,258	-110,461	-114,035	-114,035
28-3102-312105	CURRENT YEAR TAXES STEWART SIMMONS	-151,687	-136,840	-191,443	-191,443
28-3102-312106	CURRENT YEAR TAXES ZIONVILLE	-109,181	-108,439	-113,568	-113,568
28-3102-312107	CURRENT YEAR TAXES COVE CREEK	-223,671	-226,000	-236,000	-236,000
28-3102-312108	CURRENT YEAR TAXES SHAWNEEHAW	-92,902	-90,887	-94,819	-94,819

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 12-13	BOARD APPROVED FY 13-14	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 14-15	
28-3102-312109	CURRENT YEAR TAXES MEAT CAMP	-196,452	-198,429	-203,385	-203,385
28-3102-312110	CURRENT YEAR TAXES DEEP GAP	-182,153	-180,388	-190,773	-190,773
28-3102-312111	CURRENT YEAR TAXES TODD	-63,027	-62,368	-70,542	-70,542
28-3102-312112	CURRENT YEAR TAXES BLOWING ROCK	-458,321	-459,617	-452,213	-452,213
28-3102-312119	CURRENT YEAR TAXES CRESTON	-5,098	-5,425	-5,284	-5,284
TOTAL FIRE DISTRICTS FUND REVENUE		-\$2,110,995	-\$2,087,600	-\$2,189,809	-\$2,189,809

FIRE DISTRICTS FUND EXPENDITURES

28-4340-469901	FOSCOE	469,135	465,376	473,528	473,528
28-4340-469904	BEAVER DAM	115,988	113,291	117,135	117,135
28-4340-469905	STEWART SIMMONS	159,787	143,940	195,393	195,393
28-4340-469906	ZIONVILLE	112,231	111,489	117,018	117,018
28-4340-469907	COVE CREEK	232,171	232,300	243,400	243,400
28-4340-469908	SHAWNEEHAW	96,412	94,397	97,789	97,789
28-4340-469909	MEAT CAMP	200,452	202,529	207,985	207,985
28-4340-469910	DEEP GAP	187,953	185,888	196,973	196,973
28-4340-469911	TODD	64,082	63,423	71,542	71,542
28-4340-469912	BLOWING ROCK	467,361	469,217	463,013	463,013
28-4340-469919	MEAT CAMP/CRESTON	5,423	5,750	6,034	6,034
TOTAL FIRE DISTRICT FUND EXPENDITURES		\$2,110,995	\$2,087,600	\$2,189,809	2,189,809

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
WATAUGA COUNTY DISTRICT U TDA REVENUE					
OCCUPANCY TAXES					
29-3270-312009	OCCUPANCY TAX	-975,000	-880,000	-950,000	-950,000
TOTAL WATAUGA COUNTY DISTRICT U TDA REVENUES		-\$975,000	-\$880,000	-\$950,000	-\$950,000
WATAUGA COUNTY DISTRICT U TDA EXPENDITURES					
29-4140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	19,750	18,800	19,500	19,500
29-4140-469900	WATAUGA COUNTY DISTRICT U TDA	955,250	861,200	930,500	930,500
TOTAL WATAUGA COUNTY DISTRICT U TDA EXPENDITURES		\$975,000	\$880,000	\$950,000	\$950,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
DEBT SERVICE FUND REVENUE					
TRANSFER FROM OTHER FUNDS					
30-3839-389000	OTHER	0	-47,828	-40,995	-40,995
30-3980-398100	TRANSFER FROM GENERAL FUND	-5,289,992	-4,963,548	-4,756,531	-4,756,531
30-3980-398101	TRAN.FROM GENERAL FUND-SALES TAX	-1,300,047	-1,238,414	-1,157,733	-1,157,733
30-3980-398166	TRANSFER FROM SOLID WASTE FUND	-57,653	-54,381	-40,392	-40,392
30-3980-398201	TRANSFER FROM CAPITAL PROJECTS FD	-1,500,000	-1,500,000	-1,200,000	-1,200,000
TOTAL DEBT SERVICE FUND REVENUES		-\$8,147,692	-\$7,804,171	-\$7,195,651	-\$7,195,651
DEBT SERVICE FUND EXPENDITURES					
30-9100-471001	BOND PRINCIPAL-SCHOOLS/BALER	1,215,000	1,200,000	1,155,000	1,155,000
30-9100-472001	BOND INTEREST-SCHOOLS/BALER	142,700	92,795	43,125	43,125
30-9100-472002	PRINCIPAL-NEW HIGH SCHOOL	3,720,588	3,540,957	3,124,930	3,124,930
30-9100-471002	INTEREST-NEW HIGH SCHOOL	2,184,729	2,059,608	1,995,517	1,995,517
30-9100-472101	PRINCIPAL-QSCB	129,028	129,028	129,028	129,028
30-9100-472102	INTEREST-QSCB	0	52,385	44,902	44,902
30-9100-473001	PRINCIPAL-ECONOMIC INCENTIVE	260,000	260,000	260,000	260,000
30-9100-474001	INTEREST-ECONOMIC INCENTIVE	90,764	75,315	59,866	59,866
30-9100-475921	PRINCIPAL-LAW ENFORCEMENT CENTER	333,333	333,333	333,333	333,333
30-9100-475922	INTEREST-LAW ENFORCEMENT CENTER	71,550	60,750	49,950	49,950
TOTAL DEBT SERVICE FUND EXPENDITURES		\$8,147,692	\$7,804,171	\$7,195,651	\$7,195,651

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
SOLID WASTE ENTERPRISE FUND REVENUE					
INTERGOVERNMENTAL REVENUES					
66-3200-327500	SCRAP TIRE DISPOSAL TAX	-45,000	-50,000	-50,000	-50,000
66-3200-327502	RESIDENTIAL TIRE DISPOSAL	-3,500	0	0	0
66-3200-327600	WHITE GOODS DISPOSAL TAX	-14,000	-14,000	-14,000	-14,000
66-3200-327700	SOLID WASTE DISPOSAL TAX DISTRIBUTION	-20,000	-23,000	-22,000	-22,000
66-3200-374200	SOLID WASTE REDUCTION GRANT	-14,200	0	0	0
66-3200-374211	NC ELECTRONICS MANAGEMENT GRANT	0	0	0	-4,000
TOTAL INTERGOVERNMENTAL REVENUES		-\$96,700	-\$87,000	-\$86,000	-\$90,000
SOLID WASTE REVENUES					
66-3740-318001	SOLID WASTE TIPPING FEE INT.	-6,000	-4,000	-2,500	-2,500
66-3740-350000	SOLID WASTE TIPPING FEES	-1,300,000	-1,200,000	-1,200,000	-1,200,000
66-3740-350001	SOLID WASTE USER FEES-CURR.YR.	-1,750,000	-1,800,000	-2,290,000	-2,290,000
66-3740-350002	SOLID WASTE USER FEES-PR.YEARS	-33,000	-30,000	-30,000	-30,000
66-3740-350101	GREENBOX USER FEES-CURR.YR.	-480,000	-490,000	0	0
66-3740-350102	GREENBOX USER FEES-PR.YR.	-12,000	-10,000	-10,000	-10,000
66-3740-350201	DUMPSTER PICK-UP SCHOOLS	-16,843	-16,843	-16,843	-16,843
66-3740-350300	SOLID WASTE & GREENBOX FEES INT.	-10,000	-10,000	-10,000	-10,000
66-3740-381000	SALE OF RECYCLED SCRAP	-350,000	-350,000	-350,000	-275,000
66-3740-382000	SALE OF FIXED ASSETS	-30,000	-25,000	-10,000	-10,000
66-3740-386000	RENTS	-1,200	-1,200	-1,200	-1,200
66-3839-389000	MISCELLANEOUS REVENUES	0	-14,000	-14,000	-14,000
TOTAL SOLID WASTE REVENUES		-\$3,989,043	-\$3,951,043	-\$3,934,543	-\$3,859,543
INTEREST EARNED ON INVESTMENTS					
66-3831-349166	INTEREST ON INVESTMENTS	-5,000	-5,000	-3,500	-3,500
TOTAL INTEREST EARNED ON INVESTMENTS		-\$5,000	-\$5,000	-\$3,500	-\$3,500
FUND BALANCE APPROPRIATED					
66-3991-399100	FUND BALANCE APPROPRIATED	0	-250,686	-521,171	-259,204
66-3991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-117,588	-196,012	0	0
TOTAL FUND BALANCE APPROPRIATED		-\$117,588	-\$446,698	-\$521,171	-\$259,204
TOTAL SOLID WASTE ENTERPRISE FUND REVENUES		-\$4,208,331	-\$4,489,741	-\$4,545,214	-\$4,212,247

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
SOLID WASTE ENTERPRISE FUND EXPENDITURES					
SOLID WASTE OPERATIONS					
66-7420-412100	SALARIES-REGULAR	866,969	900,356	922,458	922,458
66-7420-412101	SALARIES-NON-REGULAR	18,398	16,945	16,945	16,945
66-7420-412801	CELLPHONE ALLOWANCE	960	960	960	960
66-7420-418100	SOCIAL SECURITY EXPENSE	70,906	73,383	75,901	75,901
66-7420-418200	LOCAL GOV'T RETIREMENT EXPENSE	60,755	64,375	66,417	66,417
66-7420-418300	HEALTH INSURANCE EXPENSE	134,100	141,300	175,000	175,000
66-7420-418600	WORKER'S COMPENSATION	35,000	40,516	45,500	45,500
66-7420-418900	OTHER FRINGE-401K	43,396	45,018	46,123	46,123
66-7420-418901	OTHER FRINGE-457	9,540	9,540	9,180	9,180
66-7420-421200	UNIFORMS	8,000	8,500	9,900	9,900
66-7420-425100	MOTOR FUELS & LUBRICANTS	137,500	130,000	125,000	120,000
66-7420-425200	TIRES	25,000	44,800	24,880	24,880
66-7420-426000	OFFICE SUPPLIES	3,400	3,000	3,000	3,000
66-7420-429000	OTHER SUPPLIES	35,200	30,000	32,000	32,000
66-7420-431100	TRAVEL-MILEAGE	300	200	350	200
66-7420-431200	TRAVEL-SUBSISTENCE	1,500	1,000	1,000	1,000
66-7420-432100	TELEPHONE SERVICE	6,500	6,500	7,000	7,000
66-7420-432500	POSTAGE	3,300	3,000	3,000	3,000
66-7420-433100	UTILITIES-ELECTRICITY	48,000	40,000	40,000	40,000
66-7420-433300	UTILITIES-PROPANE	10,000	8,000	10,000	10,000
66-7420-433400	UTILITIES-WATER	6,000	8,000	8,000	8,200
66-7420-434100	PRINTING	750	750	750	750
66-7420-435100	MAINTENANCE & REPAIR-BUILDING	20,000	15,000	145,000	145,000
66-7420-435101	MAINTENANCE & REPAIR-GROUNDS	25,000	107,000	25,000	25,000
66-7420-435200	MAINTENANCE & REPAIR-EQUIPMENT	42,500	42,298	30,000	30,000
66-7420-435300	MAINTENANCE & REPAIR-VEHICLES	23,000	30,000	30,000	25,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 12-13	FY 13-14	FY 14-15	
66-7420-435301	ONGOING GAS TO ENERGY COSTS	0	22,640	22,000	22,000
66-7420-437000	ADVERTISING	500	250	250	250
66-7420-439500	EMPLOYEE TRAINING	500	500	500	500
66-7420-441100	RENT-LAND	13,356	13,356	15,300	15,300
66-7420-445100	GENERAL PROPERTY & LIAB INSURANCE	16,000	17,000	18,500	18,500
66-7420-449900	MISCELLANEOUS EXPENSE	5,000	5,000	5,000	5,000
66-7420-449901	HAZARDOUS WASTE DAY COSTS	70,000	70,000	70,000	60,000
66-7420-449902	MISCELLANEOUS SIGN EXPENSE	8,000	3,000	5,000	5,000
66-7420-449966	IT SUPPLIES & SUPPORT CONTRACTS	2,920	1,700	2,530	2,530
66-7420-454000	CAPITAL OUTLAY-VEHICLES	0	30,000	0	0
66-7420-455002	CAP OUTLAY OTHER EQUIPMENT	20,880	315,880	142,149	0
66-7420-457001	CAPITAL OUTLAY - LAND	94,491	0	0	0
66-7420-458000	CAPITAL OUTLAY-BUILDING IMPROVEMENTS	0	0	50,000	50,000
66-7420-469199	PROFESSIONAL SERVICES-OTHER	60,000	60,000	60,000	60,000
66-7420-469566	CONTRACTED SERVICES-TIRE REMOVAL	45,000	40,000	40,000	40,000
66-7420-469567	CONTRACTED SERVICES-TUB GRINDER	100,000	75,000	75,000	75,000
66-7420-469568	CONTRACTED SERVICES-WASTE HAULING	1,758,344	1,833,000	1,800,000	1,800,000
66-7420-469569	NC SOLID WASTE SURCHARGE	90,000	80,000	80,000	85,000
TOTAL SOLID WASTE OPERATIONS		\$3,920,965	\$4,337,767	\$4,239,593	\$4,082,494

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 12-13	APPROVED FY 13-14	REQUESTED FY 14-15	RECOMMENDED FY 14-15
RECYCLING OPERATIONS					
66-7421-412100	SALARIES-REGULAR	35,731	36,446	37,547	37,547
66-7421-418100	SOCIAL SECURITY EXPENSE	2,858	2,916	3,004	3,004
66-7421-418200	LOCAL GOV'T RETIREMENT EXPENSE	2,500	2,606	2,703	2,703
66-7421-418300	HEALTH INSURANCE EXPENSE	7,450	7,850	8,500	8,500
66-7421-418600	WORKER'S COMPENSATION	250	120	120	120
66-7421-418900	OTHER FRINGE-401K	1,787	1,822	1,877	1,877
66-7421-418901	OTHER FRINGE-457	360	360	360	360
66-7421-426000	OFFICE SUPPLIES	400	400	400	400
66-7421-429001	RECYCLING SUPPLIES	26,067	20,000	24,040	22,000
66-7421-429002	RECYCLING GRANT	0	0	3022	5000
66-7421-429003	ELECTRONICS RECYCLING	7200	7200	0	7200
66-7421-431100	TRAVEL-MILEAGE	800	500	400	400
66-7421-431200	TRAVEL-SUBSISTENCE	200	200	0	0
66-7421-434100	PRINTING	300	300	2,000	0
66-7421-435100	REPAIR & MAINTENANCE-BUILDING.	2,500	0	0	0
66-7421-439500	EMPLOYEE TRAINING	250	250	0	0
66-7421-449900	MISC OTHER	8,300	1,000	1,000	250
66-7421-455002	CAPITAL OUTLAY-EQUIPMENT	58,151	11,728	180,256	0
66-7421-457001	CAPITAL OUTLAY-LAND IMPROVEMENT	5,000	3,895	0	0
TOTAL RECYCLING OPERATIONS		\$160,104	\$97,593	\$265,229	\$89,361
DEBT SERVICE					
66-9100-475066	PRINCIPAL- TRASH TRUCK	68,589	0	0	0
66-9100-476066	INTEREST TRASH TRUCK	1,020	0	0	0
66-9800-498030	TRANSFER TO DEBT SERVICE FUND	57,653	54,381	40,392	40,392
TOTAL DEBT SERVICE		\$127,262	\$54,381	\$40,392	\$40,392
TOTAL SOLID WASTE ENTERPRISE FUND EXPENDITURES		\$4,208,331	\$4,489,741	\$4,545,214	\$4,212,247
WATAUGA COUNTY NET BUDGET TOTAL		\$57,191,905	\$60,351,345	\$71,405,911	\$57,001,190